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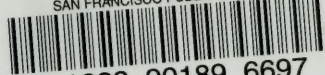
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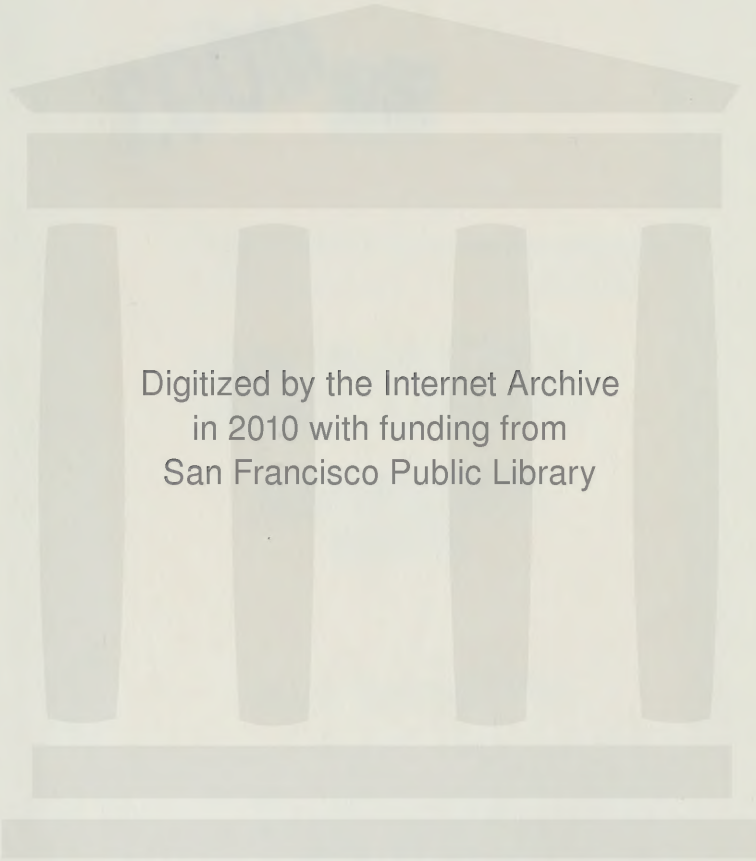
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APPENDIX TO THE JOURNALS
OF THE
SENATE AND ASSEMBLY

OF THE
FORTY-SEVENTH SESSION

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LEGISLATURE OF THE STATE OF CALIFORNIA

VOLUME II



CALIFORNIA STATE PRINTING OFFICE
SACRAMENTO, 1927

APPENDIX TO THE JOURNAL

SENATE AND ASSEMBLY

FORTY-SEVENTH SESSION

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LEGISLATURE OF THE STATE OF CALIFORNIA

VOLUME II



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ANNUAL REPORT

State Department of Public Welfare

VOLUME II.

- 1—Report of Department of Public Welfare, 1924-1926.
- 2—Report of State Board of Health, 1924-1926.
- 3—Report of Bureau of Labor Statistics, 1925-1926.
- 4—Report of State Highway Commission, 1924-1926.
- 5—Report of Department of Institutions, 1924-1926.
- 6—Report of Superintendent of Public Instruction, 1925-1926.
- 7—Report of State Controller, 1924-1926.
- 8—Report of Building and Loan Commissioner, 1925.
- 9—Report of Building and Loan Commissioner, 1926.

BIENNIAL REPORT

OF THE

State Department of Public Welfare

OF THE

State of California

From July 1, 1924, to June 30, 1926


with additional data

From July 1, 1922, to June 30, 1924



BIENNIAL REPORT
OF THE
State Department of Public
Welfare

LIST OF PUBLICATIONS OF THE STATE DEPARTMENT OF
PUBLIC WELFARE, 1924-1926.

1. STUDY OF THE WAITING LIST OF SONOMA STATE HOME. 1924.
 2. DIRECTORY OF PUBLIC WELFARE ORGANIZATIONS. 1925.
 3. CENSUS OF THE BLIND. 1926.
 4. STANDARDS FOR DAY NURSERIES. 1925.
 5. STANDARDS FOR CHILDREN'S INSTITUTIONS. 1925.
 6. COMPILATION OF LAWS FOR WOMEN AND CHILDREN. 1926.
- 

LETTER OF TRANSMITTAL.

SACRAMENTO, JULY 1, 1926.

To His Excellency, FRIEND WM. RICHARDSON, Governor,
State Capitol, Sacramento.

SIR: In accordance with section 2335 of chapter six of the Political Code, creating a State Department of Public Welfare, we have the honor of transmitting this, our first biennial report, for the period commencing July 1, 1924, and ending June 30, 1926. We have also included statistical data of the Board of Charities and Corrections for the period commencing July 1, 1922, and ending June 30, 1924.

Respectfully submitted.

HENRY ROBERT BRADEN, *President.*

RUDOLPH I. COFFEE.

MRS. WM. A. FITZGERALD.

ROBERT E. LUCEY.

LAURA TAYLOR KELLY.

MAUDE SPEAR KING.

State Department of Public Welfare.

AMY STEINHART BRADEN, *Executive Secretary.*

PERSONNEL.

STATE DEPARTMENT OF PUBLIC WELFARE.

FRIEND WM. RICHARDSON, GOVERNOR, <i>ex officio</i> -----	SACRAMENTO
HENRY ROBERT BRADEN, <i>President</i> -----	SACRAMENTO
RUDOLPH I. COFFEE-----	OAKLAND
MRS. WM. A. FITZGERALD-----	STOCKTON
MRS. LAURA TAYLOR KELLY-----	LOS ANGELES
MRS. MAUDE SPEAR KING-----	SACRAMENTO
ROBERT E. LUCEY-----	LOS ANGELES

Joint Staff With Bureau of Children's Aid.

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MILEY M. POPE, *Agent*.

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MARY E. CRONEN, *Agent*.
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BESS REPLOGLE, *Agent*.

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OLIVE HENDERSON, *Agent*.
STELLA V. SCOFIELD, *Agent*.

Fresno.

REBA A. INGOLS, *Agent*.

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SECTION I.

GENERAL INFORMATION.

INTRODUCTION.

In 1903 the legislature of California created a State Board of Charities and Corrections and endowed it with authorization to investigate, examine and make reports upon the charitable, correctional and penal institutions of the state, including the state hospitals for the insane and such public officers as are in any way responsible for the administration of public funds, used for the relief or maintenance of the poor. In 1911 additional responsibilities delegated to the board were the supervision of the placing of dependent children into homes and the supervision of societies engaged in such work. In 1913 an additional law was passed which provided that the board license and inspect institutions, boarding homes and homes for the reception and care of children.

The same year, 1913, saw a bill passed by the legislature which provided for the appointment, under the Board of Control, of three children's agents who were to visit, under the rules of said board, the homes and the institutions in which are children to whom state aid is being given or for whom aid is being asked, to obtain such information as the board may need in carrying out the provisions of this chapter. In 1919 this act was amended so as to increase the number of children's agents available in order to meet the growing and nationwide demand for attention to and supervision of needy children.

The Board of Charities and Corrections in its biennial report of 1916-1918 says:

There is no question among those at all familiar with the matter, that the charitable and correctional work of the state can and ought to be unified and reorganized. The Board of Charities and Corrections is convinced that this can best be accomplished by departmentalizing this work and placing it all under the general supervision and direction of a Board of Public Welfare.

The most glaring need of this forward step of unification appears in the field of the children's work. The law makes the supervision of the care of dependent children one of the chief duties of the Board of Charities and Corrections. Another law, known popularly as the Widows' Pension Law, lays upon the State Board of Control the same duties with reference to many institutions and children already under our board. It has long been felt that the consequent overlapping, with its inevitable irritation to all the workers, should be removed by a consolidation of all the children's work.

The Board of Control had for a long time taken cognizance of this situation as it existed in the state. It was obvious that in a group of at least twelve thousand children receiving state aid and an additional group "asking for aid" there would be numbers of children in boarding homes or institutions requiring the licensing of the State Board of Charities and Corrections. There must consequently be a wasteful overlapping of jurisdiction and authority and a natural impatience and misunderstanding on the part of the public, along with an unnecessary expenditure of funds out of the state treasury.

In March of 1924 by a simple procedure this condition was rectified. The Board of Charities and Corrections saw fit to appoint as its executive officer the chief of the Children's Department of the Board of Control. With the direction of the duties of the two organizations placed in the hands of one executive it became possible to assign to a worker who represented both boards all the activities of a given territory. There was no difference in training or requirements for the fulfilling of these similar duties. The child eligible to state aid was no different from the child requiring boarding home supervision but not in need of a state subsidy. All of these problems could not be disassociated from those larger problems of coordination of social work, of inspection of hospitals and institutions harboring the needy and dependent of the local community.

The work is carried on on a nondepartmentalized basis. An agent going into a community visits all the families and children subject to her supervision. These visits are the foundation for reports on the social institutions of the section.

In accordance with this reorganization of staff the board is no longer divided into subcommittees, dealing with specialized activities but has divided itself into groups functioning on a geographical basis, thus making it possible to meet at stated intervals between the regular monthly sessions. The groups consider complaints, review plans for buildings, hold hearings and counsel the agents in the various offices. They are a court of reference for puzzling questions as they arise.

In a state of the proportions of California where distances from county seat to county seat are great; where the expense of travel into remote districts reaches a goodly figure, and where calls on groups of children in these isolated sections are of the greatest importance, the amalgamation immediately demonstrated its usefulness. Actual computation shows that with no increase in the number of workers, the combined personnel are covering the counties more thoroughly and at a smaller cost than under the former plan of operation.

In 1925 the legislature in conformity with the advances made in other states changed the name of the Board of Charities and Corrections to the State Department of Public Welfare and placed upon it additional duties, responsibilities and range of activities.

This report, the first issued under the revised law, is presented in a new form. It assembles in separate sections all the duties which can be reviewed on a single functional basis:

1. Dependency.
2. Delinquency.
3. Mental disease and deficiency.

It also includes statistical data concerning the biennial period from 1922-1924 which, heretofore, have not been published.

ANALYSIS OF THE ACT OF 1925, CREATING A STATE DEPARTMENT OF PUBLIC WELFARE.

The bill assembles into adjoining code sections the activities of the Board of Charities and Corrections which had theretofore been widely separated. It changes the name of the state's social service depart-

CHART 1.

ORGANIZATION OF STATE SOCIAL WORK IN CALIFORNIA BEFORE MARCH, 1924

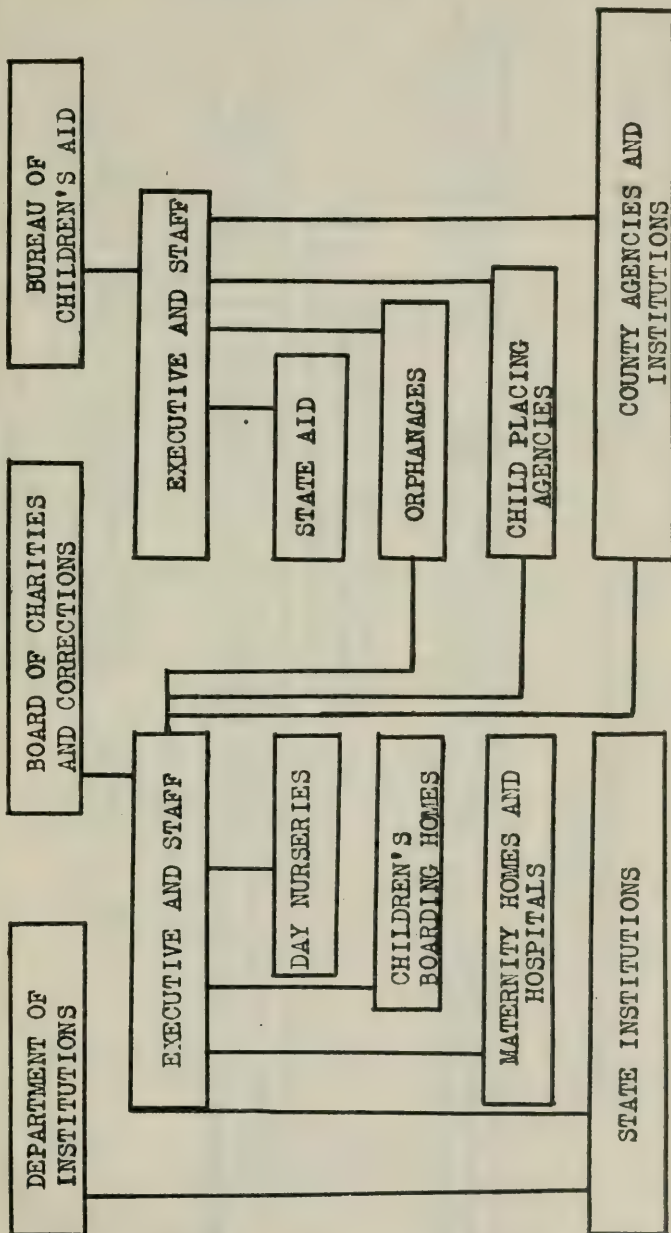
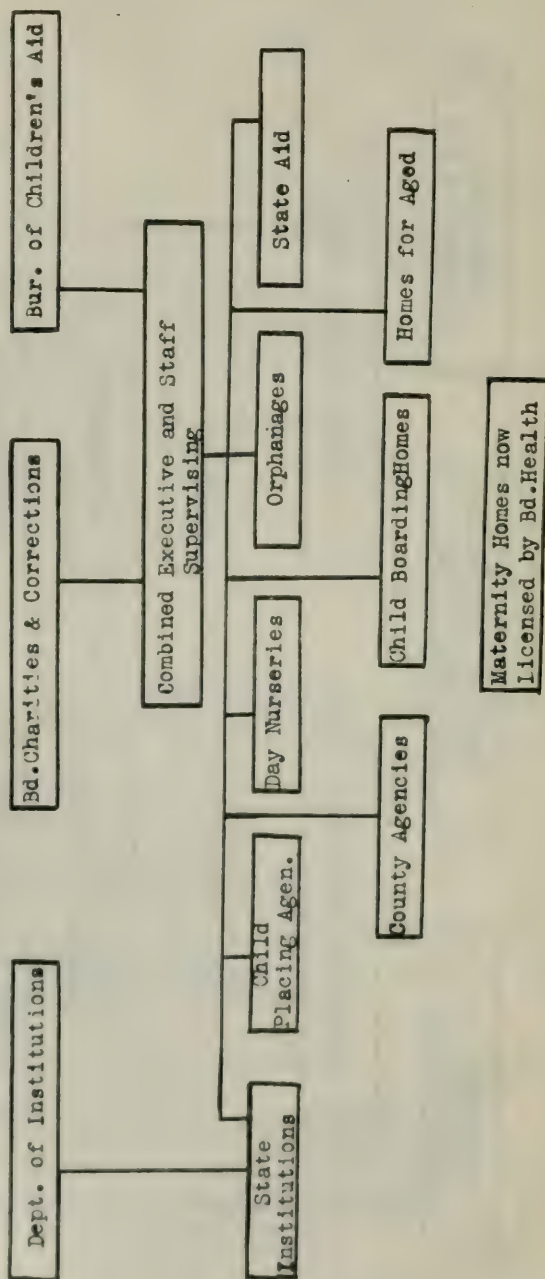


CHART 2.

ORGANIZATION OF SOCIAL WORK IN CALIFORNIA SINCE MARCH 1924



ment from State Board of Charities and Corrections to State Department of Public Welfare.

The bill outlines the general functions of the department as they apply to the charitable, correctional and penal institutions of the state, including state, county and city hospitals for the insane and the investigation of the expenditures of all public funds for the relief of the poor. The department is empowered to devise record forms for all these groups and to demand data from them.

The bill makes it possible to compel the attendance of any person required as a witness in the process of an investigation.

A new provision designates the superior court as the body which may compel the attendance of witnesses.

The bill outlines the duties of the department in the supervision and licensing of institutions and boarding homes for the care of children and adds a new provision for the supervision and licensing of homes for the aged. The age of children over whom supervision is to be had is for the first time raised in the law, from twelve to sixteen. Another new provision authorizes the department to designate as accredited agencies such local organizations engaged in child-caring activities as it may approve.

The bill outlines the duties of these accredited agencies. It makes an important new provision whereby all licenses must be reissued every twelve months.

The bill places upon district attorneys the duty of prosecuting persons caring for children or aged persons who fail to observe the requirements of the Department of Public Welfare.

The bill requires acknowledgment of relinquishment to be filed with the department prior to the commencement of any adoption procedure.

FINANCIAL STATEMENT.

STATEMENT OF EXPENDITURES FOR THE PERIOD JULY 1, 1922, TO JUNE 30, 1923, OF THE SEVENTY-FOURTH FISCAL YEAR.

<i>Function</i>	<i>Materials and supplies</i>	<i>Salaries and wages</i>	<i>Service and expense</i>	<i>Property and equipment</i>	<i>Total</i>
ADMINISTRATIVE AND EXECUTIVE.					
Board members-----			\$831 85	-----	\$831 85
Secretary -----		\$3,600 00	301 27		3,901 27
Clerical -----	\$766 71	6,339 72	663 75	\$572 21	8,342 39
Express -----			39 98	-----	39 98
Postage -----			948 21	-----	948 21
Printing -----			721 40	-----	721 40
Rent -----			2,544 00	-----	2,544 00
Telephone and telegraph -----			767 12	-----	767 12
Totals -----	\$766 71	\$9,939 72	\$6,817 58	\$572 21	\$18,096 22
CHILD WELFARE -----		12,903 23	1,709 49	-----	14,612 72
INSTITUTIONAL WELFARE -----		1,450 85	288 99	-----	1,739 84
COUNTY WELFARE -----		2,832 72	793 55	-----	3,626 27
SOCIAL WELFARE -----			1,047 10	-----	1,047 10
Total expenditures---	\$766 71	\$27,126 52	\$10,656 71	\$572 21	\$39,122 15
Salaries and expense appropriation, seventy-fourth fiscal year-----					\$45,000 00
Total expenditures -----				\$39,122 15	
Unexpended balance -----				5,877 85	
				\$45,000 00	\$45,000 00

CHART 3—ORGANIZATION OF STATE DEPARTMENT OF PUBLIC WELFARE.

THE GOVERNOR OF CALIFORNIA APPOINTS SIX MEMBERS TO THE

STATE DEPARTMENT OF PUBLIC WELFARE

EXECUTIVE AND STAFF

SUPERVISES

LICENSES

COUNTY

County Jails

Hospitals

Detention Homes

Outrelief

Homes for
Feeble-minded

STATE

Blind Home

Prisons

Hospitals

Training Schools

Relinquishments

Orphanages

Day Nurseries

Preventoria

Private Train.Sch.

Child Bdg.Homes

Rescue Homes

Health Depts.*

Homes for Aged

Child Placing Agen

*To license Children's boarding homes

**STATEMENT OF EXPENDITURES FOR THE PERIOD JULY 1, 1923, TO
JUNE 30, 1924, OF THE SEVENTY-FIFTH FISCAL YEAR.**

<i>Function</i>	<i>Materials and supplies</i>	<i>Salaries and wages</i>	<i>Service and expense</i>	<i>Property and equipment</i>	<i>Total</i>
ADMINISTRATION.					
Board members, traveling -----			\$535 65		\$535 65
Secretary, traveling -----		\$2,100 00	241 70		2,341 70
Clerical and office -----	\$127 46	3,011 70	273 58		3,412 74
Express -----			17 30		17 30
Postage -----			149 78		149 78
Telephone and telegraph -----			418 93		418 93
Printing -----			341 85		341 85
Totals -----	\$127 46	\$5,111 70	\$1,978 79		\$7,217 95
CHILD WELFARE -----		6,611 75	1,293 01		7,904 76
INSTITUTIONAL WELFARE -----		579 00	41 59		620 59
COUNTY WELFARE -----		3,424 73	701 57		4,126 30
Total expenditures ---	\$127 46	\$15,727 18	\$4,014 96		\$19,869 60
Appropriation for support seventy-fifth and seventy-sixth fiscal years..					\$49,080 00
Total disbursements seventy-fifth fiscal year -----				\$19,869 60	
Revolving fund -----				700 00	
Unexpended balance -----				28,510 40	
					<hr/>
					\$49,080 00 \$49,080 00

**ACCOUNTANT'S REPORT OF EXPENDITURES FOR PERIOD JULY 1, 1924,
TO JUNE 30, 1926, 76th AND 77th FISCAL YEARS.**

*To the Honorable, THE STATE BOARD OF CONTROL,
Sacramento, California.*

GENTLEMEN: We have completed an audit and examination of the books and records of account of the State Department of Public Welfare for the period from July 1, 1923, to June 30, 1925, and have audited the cash to April 26, 1926. All funds appear to be intact at the latter date.

The State Department of Public Welfare succeeded the Board of Charities and Corrections on July 24, 1925 by virtue of Chapter 18, 1925. Prior to this the Board of Charities and Corrections was reorganized. Mrs. Amy Steinhart Braden assumed her duties as secretary on March 1, 1924. Mrs. Braden continued her work as Chief of the Bureau of Children's Aid of the Department of Finance, receiving her salary therefrom, only her necessary traveling expenses being paid by the Board of Charities and Corrections. Under this plan the work of the two agencies was coordinated, duplications of work were eliminated and considerable financial saving was effected. This financial saving is reflected in an attached schedule which shows that in the biennium ending June 30, 1923, during which both agencies operated independently, the Bureau of Children's Aid expended \$72,527.52 and the Board of Charities and Corrections expended \$79,257.87, while in the following biennium, ending June 30, 1925, during which time the agencies operated under a coordinated plan, the expenditures for the Bureau of Children's Aid were \$54,360.33 and those for the Board of Charities and Corrections were \$45,110.70. The decrease in the expenditures of the Bureau of Children's Aid was

\$18,167.19 and the decrease in the expenditures of the Board of Charities and Corrections was \$34,147.17. The combined expenditures for the biennium ending June 30, 1925, were \$52,314.36 less than the expenditures for the previous biennium.

The financial transactions of the Board of Charities and Corrections, during the seventy-fifth and seventy-sixth fiscal years, and the status of its funds as of June 30, 1925, are set forth in the following statements of account presented herewith:

ACCOUNT I.—Statement of Financial Status as of June 30, 1925.

ACCOUNT II.—Statement of Income and Expenditures for the period July 1, 1923, to June 30, 1925.

ACCOUNT III.—Statement of Analysis of Expenditures for the period July 1, 1923, to June 30, 1925.

Following the above is a schedule showing the comparison between the expenditures of the Board of Charities and Corrections and the Bureau of Children's Aid, Department of Finance, for the period from July 1, 1921, to June 30, 1925.

ACCOUNT I.

STATEMENT OF FINANCIAL STATUS AS OF JUNE 30, 1925.

Funding Group.			
Debits		Credits	
Available appropriated funds—	\$3,969 30	Appropriations:	
		Salaries 75th fiscal year,	
		Chap. 121-23—	\$412 82
		Salaries 76th fiscal year,	
		Chap. 121-23—	210 94
		Support 76th fiscal year,	
		Chap. 121-23—	3,345 54
Total	\$3,969 30	Total	\$3,969 30
Proprietary Group.			
Warrants receivable—	\$1,933 29	Claims filed—	\$1,933 29
Revolving fund—appropriated—	700 00	Revolving fund liability for	
Property and equipment inven-		appropriated funds—	700 00
tory	5,341 32	Accountability for property and	
		equipment	5,341 32
Total	\$7,974 61	Total	\$7,974 61

ACCOUNT II.

STATEMENT OF INCOME AND EXPENDITURES FOR THE PERIOD JULY 1, 1923, TO JUNE 30, 1925, SEVENTY-FIFTH AND SEVENTY-SIXTH FISCAL YEARS.

	75th fiscal year	76th fiscal year	Biennium
INCOME—			
Appropriated, Chapter 121, 1923—	\$19,869 60	\$25,241 10	\$45,110 70
EXPENDITURES—			
Administration and executive—	\$7,217 95	\$6,572 80	\$13,790 75
Child welfare	7,904 76 }	14,722 87	26,753 93
County welfare	4,126 30 }		
Institutional welfare—	620 59	3,945 43	4,566 02
Total expenditures	\$19,869 60	\$25,241 10	\$45,110 70

ACCOUNT III.

STATEMENT OF ANALYSIS OF EXPENDITURES FOR THE PERIOD JULY 1, 1923, TO JUNE 30, 1925, 75th AND 76th FISCAL YEARS.

	Materials and Supplies 75th Fiscal Year	Salaries and Wages 75th Fiscal Year	Service and Expense 75th Fiscal Year	Property and Equipment 75th Fiscal Year	Totals 75th Fiscal Year	76th Fiscal Year
ADMINISTRATION—						
Board members	-----	-----	\$535 65	-----	\$535 65	\$953 93
Secretary	-----	\$2,100 00	241 70	-----	2,341 70	693 27
Clerical	-----	3,011 70	273 58	-----	3,409 59	2,915 67
Express	-----	-----	17 30	\$386 17	-----	17 71
Postage	-----	-----	149 78	-----	149 78	323 18
Telephone and Telegraph	-----	-----	418 93	-----	-----	418 93
Printing	-----	-----	-----	-----	-----	928 20
Rent	-----	-----	-----	-----	-----	285 00
Totals	\$469 31	\$5,111 70	\$1,636 94	\$386 17	\$7,217 95	\$6,572 80
CHILD AND COUNTY WELFARE—						
Nurse	-----	-----	-----	-----	-----	\$2,901 42
Clerical	-----	\$2,100 00	-----	-----	-----	2,009 06
Agents	-----	\$10,036 48	\$1,994 58	1,409 32	12,031 06	9,812 39
Totals	-----	\$10,036 48	\$1,994 58	\$1,409 32	\$12,031 06	\$14,722 87
INSTITUTIONAL WELFARE—						
Agents	-----	-----	-----	-----	-----	\$2,865 43
Clerical	-----	\$579 00	\$41 59	-----	\$620 59	1,080 00
Totals	-----	\$579 00	\$41 59	-----	\$620 59	\$3,945 43
Total expenditures	\$469 31	\$15,727 18	\$3,673 11	\$1,795 49	\$19,869 60	\$25,241 10

STATEMENT OF EXPENDITURES.

STATEMENT OF EXPENDITURES OF THE BUREAU OF CHILDREN'S AID, DEPARTMENT OF FINANCE, AND THE BOARD OF CHARITIES AND CORRECTIONS, FOR THE PERIOD JULY 1, 1921, TO JUNE 30, 1925, 73d, 74th, 75th AND 76th FISCAL YEARS.

	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Totals
<i>Seventy-third year—</i>					
Department of Finance, Bureau of Children's Aid	\$349 66	\$26,489 22	\$8,599 46	\$549 69	\$35,988 03
Board of Charities and Corrections	817 16	25,926 10	12,837 84	554 62	40,135 72
Combined expenditures	\$1,166 82	\$52,415 32	\$21,437 30	\$1,104 31	\$76,123 75
<i>Seventy-fourth year—</i>					
Department of Finance, Bureau of Children's Aid	\$398 68	\$27,837 45	\$7,446 36	\$857 00	\$36,539 49
Board of Charities and Corrections	766 71	27,126 52	10,656 71	572 21	39,122 11
Combined expenditures	\$1,165 39	\$54,963 97	\$18,103 07	\$1,429 21	\$75,661 64
<i>Seventy-fifth year—</i>					
Department of Finance, Bureau of Children's Aid	\$829 82	\$20,836 20	\$5,788 62	\$103 63	\$27,558 27
Board of Charities and Corrections	469 31	15,727 18	3,673 11	-----	19,869 60
Combined expenditures	\$1,299 13	\$36,563 38	\$9,461 73	\$103 63	\$47,427 87
<i>Seventy-sixth year—</i>					
Department of Finance, Bureau of Children's Aid	\$777 03	\$20,807 40	\$5,082 05	\$135 58	\$26,802 06
Board of Charities and Corrections	1,304 49	15,929 06	6,212 06	1,795 49	25,241 10
Combined expenditures	\$2,081 52	\$36,736 46	\$11,294 11	\$1,931 07	\$52,043 16
SUMMARY					
	<i>Department of Finance</i>		<i>State Board of</i>		
	<i>Bureau of Children's Aid</i>		<i>Charities and Corrections</i>		
Total expenditures, seventy-third year	\$35,988 03		\$40,135 72		
Total expenditures, seventy-fourth year	36,539 49		39,122 15		
Totals for biennium	-----	\$72,527 52	-----	\$79,257 87	
Total expenditures, seventy-fifth year	\$27,558 27		\$19,869 60		
Total expenditures, seventy-sixth year	26,802 06		25,241 10		
Totals for biennium	-----	\$54,360 33	-----	\$45,110 70	
Decrease in expenditure	\$126,887 85		\$124,368 57		
Combined decrease in expenditure	-----	\$18,167 19	-----	\$34,147 17	
					\$52,314 36

GENTLEMEN: We have completed an audit and examination of the books and records of account of the State Department of Public Welfare for the period from July 1, 1925, to June 30, 1926, and have audited the cash to June 30, 1926. The books and records of account are accurate, neat, and up to date. All funds were found to be intact.

The expenditures of the period examined exceeded those of the seventy-sixth year, which preceded, by \$1,183.40 as shown by Account II appended hereto. This increase is due mostly because of the increased activities of the agents and additional duties placed upon the department by the legislature in 1925. The departmental statistics show a very large increase in the number of visits made and investigations conducted.

The financial transactions of the Department of Public Welfare during the seventy-seventh fiscal year and the status of its funds as of June 30, 1926, are set forth in the following statements of account presented herewith.

ACCOUNT I.—Statement of Financial Status as of June 30, 1926.

ACCOUNT II.—Statement of Income and Expenditures for the period July 1, 1924, to June 30, 1926.

ACCOUNT II—Schedule 1.—Statement of Analysis of Expenditures for the period July 1, 1924, to June 30, 1926.

ACCOUNT I.

STATEMENT OF FINANCIAL STATUS AS OF JUNE 30, 1926.

Funding Group.			
Debits		Credits	
Available appropriated funds—	\$7,429 80	Appropriations:	
		Salaries 75th fiscal year,	
		Chap. 121-1923-----	\$412 82
		Salaries 76th fiscal year,	
		Chap. 121-1923-----	210 94
		Support 76th fiscal year,	
		Chap. 121-1923-----	3,335 76
		Salaries 77th fiscal year,	
		Chap. 30-1925-----	3,061 45
		Support 77th fiscal year,	
		Chap. 30-1925-----	408 83
Total -----	\$7,429 80	Total -----	\$7,429 80
Proprietary Group.			
Warrants receivable -----	\$849 40	Claims filed -----	\$849 40
Revolving fund—appropriated—	600 00	Liability for revolving fund—	600 00
Property and equipment		Accountability for property	
inventory -----	5,341 32	and equipment-----	5,341 32
Total -----	\$6,790 72	Total -----	\$6,790 72

STATEMENT OF ANALYSIS OF EXPENDITURES FOR THE PERIOD JULY 1, 1924, TO JUNE 30, 1926, SEVENTY-SIXTH AND SEVENTY-SEVENTH FISCAL YEARS.

ACCOUNT II—Schedule I.

	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Totals	
	76th fiscal year	77th fiscal year	76th fiscal year	77th fiscal year	76th fiscal year	77th fiscal year	76th fiscal year	77th fiscal year	76th fiscal year	77th fiscal year
ADMINISTRATION—										
Board members	-----	-----	-----	-----	\$953 93	\$1,216 92	-----	-----	\$953 93	\$1,216 92
traveling	-----	-----	-----	-----	693 27	801 05	-----	-----	693 27	801 05
Secretary traveling	-----	-----	-----	-----	353 21	138 87	-----	-----	2,915 67	2,339 04
Clerical and office	-----	-----	-----	-----	17 71	23 87	\$886 17	\$110 60	17 71	23 87
Express	-----	-----	-----	-----	323 18	424 05	-----	-----	323 18	424 05
Postage	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Telephone and	-----	-----	-----	-----	455 84	563 97	-----	-----	455 84	563 97
telegraph	-----	-----	-----	-----	-----	-----	-----	-----	928 20	679 55
Printing	-----	-----	-----	-----	285 00	285 00	-----	-----	285 00	285 00
Rent	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Totals	\$1,304 49	\$1,017 51	\$1,800 00	\$1,751 61	\$3,082 14	\$3,453 73	\$386 17	\$110 60	\$6,572 80	\$6,333 45
CHILD AND COUNTY										
WELFARE—										
Agents	-----	-----	\$6,660 00	\$6,780 00	\$1,743 07	\$2,315 48	\$1,409 32	\$760 45	\$9,812 39	\$10,236 36
Nurse	-----	-----	2,100 00	2,100 00	801 42	998 11	-----	-----	2,901 42	3,098 11
Clerical and office	-----	-----	2,009 06	2,506 94	-----	-----	-----	-----	2,009 06	2,506 94
Totals	\$380 43	\$380 43	\$10,769 06	\$11,386 94	\$2,544 49	\$3,313 59	\$1,409 32	\$760 45	\$14,722 87	\$15,841 41
INSTITUTIONAL										
WELFARE—										
Agents	-----	-----	\$2,280 00	\$2,400 00	\$585 43	\$639 86	-----	-----	\$2,865 43	\$3,039 86
Clerical and office	-----	-----	1,080 00	1,200 00	-----	-----	-----	-----	1,080 00	1,200 00
Totals	-----	-----	\$3,360 00	\$3,600 00	\$585 43	\$639 86	-----	-----	\$3,945 43	\$4,239 86

**STATEMENT OF INCOME AND EXPENDITURES FOR THE PERIOD JULY 1,
1924, TO JUNE 30, 1926, SEVENTY-SIXTH AND SEVENTY-SEVENTH
FISCAL YEARS.**

INCOME—

	<i>76th fiscal year</i>		<i>77th fiscal year</i>	
Appropriated -----	\$25,241	10	\$26,424	50
Departmental -----			6	75
Totals -----	\$25,241	10	\$26,431	25
Less contributions to general fund -----				6 75
Net income -----	\$25,241	10	\$26,424	50

EXPENDITURES—

Administration -----	\$6,572	80	\$6,333	45
Child and county welfare -----	14,722	87	15,841	41
Institutional welfare -----	3,945	43	4,239	86
Prior year -----			9	78
	\$25,241	10	\$26,424	50

REGULAR MEETINGS OF DEPARTMENT OF PUBLIC WELFARE.

July 1, 1924, to June 30, 1926.

July 8, 1924 -----	2 days	-----	San Francisco
August 12, 1924 -----	2 days	-----	San Francisco
September 17, 1924 -----	2 days	-----	San Francisco
October 15, 1924 -----	2 days	-----	Los Angeles
November 12, 1924 -----	2 days	-----	San Francisco
December 9, 1924 -----	1 day	-----	San Francisco
January 13, 1925 -----	2 days	-----	Sacramento
February 10, 1925 -----	2 days	-----	Los Angeles
March 10, 1925 -----	2 days	-----	Sacramento
April 20, 1925 -----	2 days	-----	Sacramento
May 28, 1925 -----	2 days	-----	Sacramento
July 22, 1925 -----	2 days	-----	San Francisco
August 27, 1925 -----	2 days	-----	San Francisco
October 5, 1925 -----	2 days	-----	Los Angeles
November 9, 1925 -----	2 days	-----	San Francisco
December 9, 1925 -----	2 days	-----	San Francisco
January 12, 1926 -----	2 days	-----	San Francisco
February 9, 1926 -----	2 days	-----	Los Angeles
March 8, 1926 -----	2 days	-----	San Francisco
April 22, 1926 -----	2 days	-----	San Francisco
May 7, 1926 -----	2 days	-----	Los Angeles
June 8, 1926 -----	2 days	-----	San Francisco

A total of 22 meetings of which 13 were held in San Francisco, 5 in Los Angeles and 4 in Sacramento.

**SPECIAL CONFERENCES, NORTHERN DISTRICT, FOR BIENNIAL PERIOD
ENDING JUNE 30, 1926.**

- July 7, 1924. Staff meeting San Francisco office re discussion of standards for children's institutions.
- July 9, 1924. In Mission San Jose re discussion of plans for St. Catherine's at Anaheim.
- July 15, 1924. Conference, Dairy Council, plans for State Fair.
- July 31, 1924. Department of Agriculture, U. C., re State Fair.
- August 5, 1924. At Watsonville, re St. Francis School.
- August 23, 1924. In San Jose with members of Santa Clara County Commission.
- September 5, 1924. Conference State T. B. representatives re nutrition work in orphanages.
- September 19, 1924. Conference at San Francisco Nursery for Homeless Children of superintendents of children's institutions in northern California.
- October 7, 1924. Conference re plans Sacramento Orphanage.
- October 25, 1924. Conference, Fresno, re St. Francis School, Watsonville.
- October 27, 1924. Conference Stockton re County Welfare problems.
- December 22, 1924. Conference with Immigration and Housing Commission re jail legislation.

- January 15, 1925. Conference in Sacramento office with city physician re ordinances and legislation.
- January 19, 1925. Conference in Sacramento office with Children's Home Society.
- January 28, 1925. Conference with superintendent of county hospital of Fresno.
- February 10, 1925. Conference with the Big Sisters' League of Oakland re boarding home.
- March 11, 1925. Hearing of charges against Preston School of Industry (at board meeting in Sacramento).
- March 20, 1925. Conference, re Presbyterian Orphanage at San Anselmo.
- April 6, 1925. Auxiliary American Legion re children's billet.
- April 13, 1925. Conference with Big Sisters' League of Oakland re boarding home.
- April 21, 1925. Hearing of charges against Preston School of Industry (at board meeting in Sacramento).
- June 1, 1925. Conference with representatives of Federal Government re Indians.
- June 18, 1925. Visit county physician of Mendocino County Hospital re plans for hospital.
- July 11, 1925. Conference with Dairy Council, re State Fair.
- July 11, 1925. Conference with State Board of Health re supervision of maternity hospitals.
- July 15, 1925. Conference Child Welfare League of America.
- July 22, 1925. Conference re application to conduct a home for girls in Los Gatos (hearing at board meeting).
- August 27, 1925. Conference with architect re plans for detention home of Contra Costa County (board meeting).
- September 9, 1925. Conference with Fresno Welfare Department re boarding homes.
- September 18, 1925. Conference re establishment of Russian Day Nursery.
- September 18, 1925. Conference with representatives of Salvation Army re Evangeline Booth Home and Boys' and Girls' Home and Farm at Lytton.
- September 24, 1925. Conference with Immigration and Housing Commission re questionnaire for county jails.
- October, 1925. Conference re Indians.
- October 22, 1925. Conference with San Francisco Health Department re care of aged.
- October 23, 1925. Conference with Santa Clara County Welfare Commission.
- October 24, 1925. Conference with Good Cheer Health Clinic in San Jose, re boarding home work.
- October 26, 1925. Conference with State Board of Health re maternity wards in county hospitals and rescue homes.
- November 3, 1925. Conference with county supervisors re transfer of dependents.
- November 7, 1925. Conference with state officials engaged in work of blind.
- November 14, 1925. Conference with San Francisco Health Department re San Francisco Nursery for Homeless Children.
- December, 1925. Conferences re Vallejo Industrial School.
- December 1, 1925. Conference with architect re Humboldt County Detention Home.
- December 5, 1925. Conference re Boys' and Girls' Home and Farm at Lytton.
- December 10, 1925. Conference re Lytton.
- January 5, 1926. Conference with Good Cheer Clinic re boarding home work, Santa Clara County.
- January 22, 1926. Conference in Oakland at Childrens' Home Alliance.
- January, 1926. Conference with Superintendent Ione Indian School.
- February 19, 1926. Conference re social worker for Monterey County.
- February 25, 1926. Conference with Insurance Commissioner, re homes for aged.
- February 26, 1926. Conference in San Jose with Santa Clara Charities Commission re boarding home work.
- February, 1926. Conference re plans for Sonoma Hospital.
- March 1, 1926. Conference re Contra Costa County.
- March 4, 1926. Conference in Oakland. Childrens' Homes and Alliance.
- March 26, 1926. Conference with American Red Cross re boarding home Marin County.
- April, 1926. Conference re Russian Day Nursery.
- April, 1926. Conference re plans Humboldt County Detention Home.
- April, 1926. Conference, mental defectives.
- April, 1926. Conference Fresno Department Welfare re boarding homes.
- April 10, 1926. Conference re home for crippled children.
- April 22, 1926. Conference re blind.
- May 5, 1926. Conference re Chung Mei Home.
- May 24, 1926. Conference re County Institutions, Humboldt.
- May 24, 1926. Conference re County Hospital, Siskiyou.
- May 31, 1926. Conference re plans for Selots' Home.
- June 3, 1926. Conference with Labor Commissioner and Industrial Welfare Commission re hours of labor in orphanages.
- June 4, 1926. Conference re boarding homes, San Joaquin County.
- June 9, 1926. Conference with new superintendents of Lytton.
- June 9, 1926. Conference with members of Episcopal Old Ladies' Home re plans.
- June 18, 1926. Conference re site for summer home of San Francisco Nursery for Homeless Children.
- June 26, 1926. Conference with State Board of Health re maternity hospitals.
- June 28, 1926. Conference re San Mateo County Hospital.

CONFERENCES IN SAN FRANCISCO OFFICE WITH AGENCIES.

- November 13, 1924. Conference with city boards of health—San Francisco, Oakland, Berkeley, Alameda, in San Francisco office re discussion of necessary legislation for the betterment of standards of work done by health departments, namely:
- Of licensing homes for care of aged.
 - Of licensing homes for care of mental cases.
- Necessary legislation to permit the city health departments which maintain adequate machinery, to recommend, supervise and license family boarding homes for children.
- November 24, 1924. Conference with San Francisco, Oakland and Berkeley Health departments re old people's homes and amending of law to place boards of health in the same category with child-caring agencies as far as the issuing of licenses is concerned.
- August 5, 1925. Conference with representatives of agencies qualified for boarding home work—board members—agents of State Department of Public Welfare re delegating of licensing to accredited agencies.
- September 10, 1925. Conference with representatives of agencies qualified for boarding home work re discussion of changes in the boarding home law and the revision of standards for family boarding homes.
- October 22, 1925. Conference in San Francisco Health Department office re homes for aged.

SPECIAL CONFERENCES, SOUTHERN DISTRICT, FOR BIENNIAL PERIOD ENDING JUNE 30, 1926.

- July 1, 1924. Redistribution of children in licensed homes for defective, according to mental status. Social agencies.
- July 15, 1924. Adjustments in City Maternity Service.
- July 17, 1924. Establishment of Assistance League Day Nursery—Board of Directors.
- July 21, 1924. Kiddie Koop new location—Board of Directors.
- September 15, 1924. Traveler's Aid—meeting on care and treatment of unmarried mothers.
- September 23, 1924. Boarding home licenses, problems, etc., City Health Department and staff.
- September 24, 1924. Need of provision for care of girls with venereal infection. Social workers contacting the problems and agents.
- September 25, 1924. Pacific Coast Protective Society—social workers.
- September 30, 1924. St. Elizabeth's Day Nursery, presentation of recommendations to Board of Directors, President of Board of Directors, Health Department.
- October 4, 1924. Requirements for Welfare League Home for Colored Girls—Board of Directors.
- October 13, 1924. Meeting on care and treatment of unmarried mothers.
- October 15, 1924. Kiddie Coop procedure—Board of Directors and regular Board meeting in Los Angeles.
- October 16, 1924. Conference re provision and procedure in care of feeble-minded. Social workers and regular meeting of Board.
- October 20, 1924. Health provision in Family Boarding Homes—staff of Health Department and agent.
- October 31, 1924. Reconstruction of plans for St. Catherine's, Anaheim.
- November 8, 1924. Assistance League Day Nursery.
- December 3, 1924. Procedure and problems in boarding home licenses. City Health Department.
- December 9, 1924. Consideration of building plans—Osteopathic Hospital Superintendent, architect.
- December 31, 1924. Procedure in establishing child placing agency, Board of Directors, staff of Juvenile Protective Association.
- January 7, 1925. Conference of children's agencies, Juvenile Protective Association, Health Department, County Welfare Commission.
- January 9, 1925. Conference—Committee on unmarried mothers' treatment and care—social agencies.
- January 28, 1925. Establishment of a home for boys, Long Beach. Committee members of United Church Brotherhood.
- February 6, 1925. Committee on unmarried mothers' care and treatment, social agencies—agents.
- February 10, 1925. Executive Committee Pacific Lodge re recommendations.
- February 10, 1925. Jewish Mothers' Alliance Home—board members, Health Department, Social Service Commission and Jewish Federation Agents.
- February 14, 1925. Care and treatment of unmarried mothers—Child Welfare League, social agencies and agents.

SPECIAL CONFERENCE—Continued.

- March 6, 1925. Establishment of Convalescent Home for Crippled Children, committee representing Junior League.
- March 13, 1925. Establishment of Bide-a-Wee Home, Big Sisters' League—agents.
- April 3, 1925. Care of Dependent Colored Children—Community Welfare Federation, County Welfare Department representatives, and agents.
- May 4, 1925. Establishment of home for infants under six months.
- May 15, 1925. Survey of child work in Los Angeles—National Federation of Child Welfare.
- June 6, 1925. Consideration of recommendations of equipment, etc. Convalescent Children's Home.
- June 29, 1925. Jewish Day Nursery of Los Angeles—Board of Directors—consideration as to need.
- July 7, 1925. Goodwill Industry Day Nursery, National Federation of Child Welfare—manager of day nursery, Health Department.
- July 11, 1925. Establishment of Ruth Sanitarium, Probation Department and social agencies with agents.
- July 11, 1925. La Contenta Home for Defective Girls, Probation Department, Public Welfare Commission.
- July 14, 1925. Pacific Coast Protective Association with twenty representatives of social agencies.
- July 14, 1925. Conference on outdoor relief.
- July 16, 1925. Kiddie Koop medical service, president of board.
- July 20, 1925. Golden West Children's Home—Board of Directors, board members and agents.
- July 20, 1925. Pacific Lodge—general conference southern committee, and agents.
- July 27, 1925. Wallace Home for Mexican Children, on meeting requirements, Board of Directors.
- July 27, 1925. Re Japanese Children's Home, National Federation of Child Welfare, Health Department, Salvation Army members with agents.
- July 27, 1925. Allen Junior Home for Babies, on organization, form of admission and dismissals, application, etc., Board of Directors.
- August 24, 1925. Jewish Day Nursery (Jewish Mother's Alliance).
- September 3, 1925. Japanese Children's Home, Health Department, Superintendent of Home, Community Welfare Federation re re-organization of home—agents.
- September 4, 1925. San Marta's Day Nursery re plan for proposed nursery.
- October 2, 1925. Boarding Home standards, representatives of Orange County, San Bernardino, Riverside, Long Beach, Pasadena, and local social agencies.
- October 5, 1925. California Crippled Children's Home, members of Board of Directors with board.
- October 6, 1925. Protestant Welfare Home for Boys—Board of Directors of Home.
- October 7, 1925. Standards for maternity work. Bureau of Child Hygiene.
- October 9, 1925. Merit Home for Boys, Health Department, member of Board of Directors.
- November 19, 1925. Plans for detention home and new general hospital and home for aged women, San Diego, superintendent, architect.
- November 18, 1925. King's Daughters' Day Nursery, Board of Directors, Health Department and agents—investigation of complaints.
- December 1, 1925. Lark Ellen Home for Boys—Board of Directors and City Health Department.
- December 7, 1925. California Home for Crippled Children—Board of Directors, and Los Angeles Social Agencies and agents.
- December 12, 1925. Board of Directors of Day Nursery of Los Angeles.
- December 21, 1925. Board of Directors and members, Women's Day Nursery of Los Angeles (negro) new plan of Home for Colored Boys.
- January 6, 1926. Los Angeles, Children's Home Society—meeting with Board of Directors.
- January 7, 1926. Busy Bee Home.
- January 7, 1926. Special conference—board members and Board of Directors. Children's Home of Golden West.
- January 7, 1926. Special conference—McKinley Home for Boys, board members and Board of Directors.
- January 11, 1926. Children's Home of Golden West.
- January 14, 1926. N. S. N. D. child placing agency.
- January 29, 1926. Boys' and Girls' Aid Society, board member re buildings.
- February 4, 1926. Home for Undernourished Children (Preventorium) Long Beach. Board of Directors of Soroptomists Club.
- February 8, 1926. Nazareth Home—San Diego, Catholic Welfare Bureau, re medical care and admission.
- February 10, 1926. Conference re licensed agencies for child placing.
- March 18, 1926. Castelar Creche Board of Directors.
- March 27, 1926. Defective Girls, County Wards, Probation Officers, and County Welfare Commission.

SPECIAL CONFERENCE—Continued.

- April 13, 1926. McKinley Home for Boys, Board of Directors, representatives of all interested social agencies.
 May 20, 1926. King's Daughters' Home for Aged—Board of Directors.
 June 19, 1926. David and Margaret Home, Board of Trustees.
 June 21, 1926. East Side Mothers' Club—Board of Directors.

SPECIAL QUESTIONNAIRES SENT OUT SINCE MAY, 1924.

<i>To</i>	<i>For information re</i>
County clerks	Number of registered adoptions during 1925
County auditors	County aid given to blind under pension law
County hospital superintendents	Care given in county hospitals to insane
County sheriffs	Care of insane in county jails
County auditors and welfare workers	Number of Indians receiving aid
Child placing agencies	Location of boarding homes by counties
Probation officers	Detention home facilities
Probation officers	Juvenile court sessions
Probation officers	Organization of probation committees
Children's institutions	Character and organization of institution
Agencies concerned with the blind	Status of blind
County welfare workers	Waiting list to Sonoma Home

INSTITUTIONS UNDER THE JURISDICTION OF THE STATE DEPARTMENT OF PUBLIC WELFARE.

The following institutions are under the supervision of the State Department of Public Welfare, July 1, 1926:

- 6 State hospitals, with a population of 12,477.
- 2 State prisons, with a population of 5,197.
- 2 State schools for boys, with a population of 844.
- 1 State school for girls, with a population of 170.
- 1 State school for the adult blind, with a population of 127.
- 1 State home for the feeble-minded, with a population of 2,038.
- 56 Orphanages for dependents, with a capacity of 4,895.
- 10 Orphanages for dependents and delinquents, with a capacity of 1,658.
- 6 Private institutions for delinquents, with a capacity of over 600.
- 29 Day nurseries, with a capacity of 1,500
- 10 Rescue homes, with a capacity of 435.
- 63 County hospitals and poor farms, with a capacity of 12,000.
- 3739 Family boarding homes, caring for 7,478.
- 11 Preventoria, caring for 250 children.
- 9 Convalescent homes, caring for 200 children.
- 10 Private institutions, caring for 200 defective children.
- 27 Homes for aged, with a capacity of 1,700.
- 60 County jails caring for 40,000 prisoners.

TABLE 1.

INSTITUTIONS AND HOMES UNDER SUPERVISION OF STATE DEPARTMENT OF PUBLIC WELFARE,
JUNE 30, 1926.

Counties	State prisons and reforma- tories	Hospitals for insane and feeble- minded	County jails	Hospitals and farms	Deten- tion homes	Child- ren's institu- tions	Child placing agencies	Boarding homes	Total
Alameda.....			1	3	1	13	3	683	704
Alpine.....			1					1	1
Amador.....	1		1	1		1		1	5
Butte.....			1		1			2	5
Calaveras.....			1	1				1	3
Colusa.....			1	1					2
Contra Costa.....			1	1	1			44	47
Del Norte.....			1	1				3	5
El Dorado.....			1	1					2
Fresno.....			1	2	1	1		77	82
Glenn.....			1	1				1	3
Humboldt.....			1	2	1			32	36
Imperial.....			1	1	1			2	5
Inyo.....			1	1				2	4
Kern.....			1	2	1	1		28	33
Kings.....			1	1	1			2	5
Lake.....			1	1				1	3
Lassen.....			1	1				1	3
Los Angeles.....	1	1	1	3	1	40	2	1,096	1,145
Madera.....			1	2				2	5
Marin.....	1		1	1	1	3		55	62
Mariposa.....			1					1	2
Mendocino.....		1	1	1		1		6	10
Merced.....			1	1				22	24
Modoc.....			1	1					2
Mono.....			1	1					2
Monterey.....			1	1				14	16
Napa.....		1	1	1	1			25	29
Nevada.....			1	1		1			3
Orange.....			1	1	1	2		43	48
Placer.....			1	2				4	7
Plumas.....			1	1	1				3
Riverside.....			1	1	1	1		17	21
Sacramento.....	1		1	1	1	3		91	98
San Benito.....			1	1	1			1	4
San Bernardino.....		1	1	1	1	2		66	72
San Diego.....			1	2	1	5		143	152
San Francisco.....			1	2	1	19	4	834	861
San Joaquin.....	1		1	1	1	3		83	90
San Luis Obispo.....			1	1	1			1	4
San Mateo.....			1	2	1	2		67	73
Santa Barbara.....			1	1	1	2		3	8
Santa Clara.....		1	1	2	1	5		188	198
Santa Cruz.....			1	1		3		8	13
Shasta.....			1	1				4	6
Sierra.....			1	1					2
Siskiyou.....			1	1				1	3
Solano.....			1	1				16	18
Sonoma.....	1		1	1	1	2		46	52
Stanislaus.....			1	1	1	1		10	14
Sutter.....			1	1					2
Tehama.....			1	1				1	3
Trinity.....			1	1					2
Tulare.....			1	2	1			8	12
Tuolumne.....			1	1	1				3
Ventura.....	1		1	1		1		3	7
Yolo.....			1	1	1				3
Yuba.....			1	1					2
Totals.....	5	7	58	70	29	112	9	373	4,029

TABLE 2.

STATE INSTITUTIONS UNDER SUPERVISION OF STATE DEPARTMENT OF PUBLIC WELFARE.

State Institution	Location	Population and per capita			
		1924-1925		1925-1926	
Agnew State Hospital—Dr. Leonard Steining, Medical Superintendent	Agnew	1,817	\$375.46	1,846	\$402.28
Montebello State Hospital—Dr. Donald R. Smith, Medical Superintendent	Tulsa	1,087	290.32	1,115	289.81
Nash State Hospital—Dr. W. C. Quinn, Medical Superintendent	Enid	1,671	245.70	1,818	237.13
Norwalk State Hospital—Dr. Edwin Warren, Medical Superintendent	Norwalk	1,053	281.17	1,178	266.92
Seminole State Home—Dr. F. O. Butler, Medical Superintendent	Lawton	1,877	394.48	2,098	251.37
Sevier County State Hospital—Dr. G. M. Webster, Medical Superintendent	Patten	2,350	247.58	2,531	231.82
Stockton State Hospital—Dr. F. P. Jones, Medical Superintendent	Stockton	2,890	237.63	2,992	240.94
Freeman School of Industry—O. H. Chase, Superintendent	Watson	539	574.68	533	592.68
Ventura School for Girls—Dr. C. W. P. Wilson, Superintendent	Ventura	165	711.56	170	663.73
Washburn State School—F. C. Nokes, Superintendent	Winnipeg	315	643.03	311	643.09
Washington Hospital for the Aged—Eugene Smith, Superintendent	Richland	129	394.28	127	420.94

TABLE 3.

POPULATION UNDER SUPERVISION OF STATE DEPARTMENT OF PUBLIC WELFARE ON JUNE 30, 1926.

Counties	State reformatories and prisons	Hospitals for insane and feeble-minded	County jails	County hospitals	Detention homes	Children's institutions	Child placing agencies	Boarding homes	Total
Alameda.....			123	912	32	900	555	823	3,350
Amador.....	533		3	22		15		3	576
Butte.....				66				2	68
Calaveras.....			2	26				2	30
Colusa.....			5						5
Contra Costa.....			42	82				74	198
Del Norte.....				8				6	14
El Dorado.....			3	38					41
Fresno.....			102	280	10	15		152	559
Glenn.....			5					2	7
Humboldt.....			39	169				32	240
Imperial.....				35				4	39
Inyo.....			8					4	12
Kern.....			57	191		30		56	334
Kings.....			13	40				4	57
Lake.....			6					2	8
Lassen.....				14					14
Los Angeles.....	311	1,178	1,264	3,337	270	2,361	482	2,076	11,279
Madera.....			7	63				4	74
Marin.....	3,392		2			591		100	4,085
Mariposa.....				51				2	2
Mendocino.....		1,115	16	51		171		10	1,363
Merced.....			18	90				40	148
Modoc.....									
Mono.....									
Monterey.....			47	54				22	123
Napa.....		2,818		66	6			46	2,936
Nevada.....			8			130			138
Orange.....			186	105		130		86	507
Placer.....			24	66				8	98
Plumas.....				25					25
Riverside.....				133				34	167
Sacramento.....	1,805		149	393		292		180	2,819
San Benito.....								2	2
San Bernardino.....		2,531	84	181		122		132	3,050
San Diego.....			207	207		223		248	885
San Francisco.....			278	756	35	1,431	3,990	756	7,246
San Joaquin.....		2,992	64	336		107		134	3,633
San Luis Obispo.....			9	36				6	51
San Mateo.....			21					134	155
Santa Barbara.....			25	107		195		6	333
Santa Clara.....		1,843	48	413		367		360	3,031
Santa Cruz.....			14			227		21	262
Shasta.....			10	62				8	80
Sierra.....			1	7					8
Siskiyou.....				68				2	70
Solano.....			18	87				20	125
Sonoma.....		2,038	23	58		273		84	2,476
Stanislaus.....			47	80		6		16	149
Sutter.....			3	31					34
Tehama.....			28					2	30
Trinity.....									
Tulare.....				63				14	77
Tuolumne.....			7	33					40
Ventura.....	170		26	39		25		6	266
Yolo.....			11	46					57
Yuba.....			15	40					55

BUILDING PLANS REVIEWED DURING YEARS ENDING JUNE 30, 1924, 1925, 1926.
1924.

State and County.

Contra Costa County—Nurses' Home.
 Fresno County—Laboratory and Morgue.
 Kings County—Tuberculosis unit and jail.
 Kern County—Building for custodial cases and Detention Home.
 Lake County—Addition to county hospital.
 Los Angeles County—Psychopathic hospital isolation ward.
 Orange County—Jail and Detention Home; psychopathic ward.
 San Diego County—Building for aged custodial cases.
 San Joaquin County—Building for aged custodial men and isolation unit.
 Nevada County—New hospital.
 Mendocino State Hospital—Receiving building.
 Merced County—County Hospital addition.
 Stanislaus County—Detention Home—remodeled.

Building Plans Reviewed—(Cont'd)

1925.

Fresno County—Hospital—admission clinic department.
 Imperial County—Children's Home in San Diego.
 Siskiyou County—Hospital.
 Stockton State Hospital—Farm Cottage No. 3.

1926.

Contra Costa County—Detention Home and ice plant for County Hospital.
 Fresno County—Hospital, engine room and laundry.
 Humboldt County—Detention Home.
 Los Angeles County—Hospital and Olive View Sanitarium—Children's Cottage.
 Marin County—Jail.
 San Diego County—Detention Home addition—County Hospital unit.
 San Luis Obispo County—County Hospital.
 Santa Barbara County—Hospital reconstruction.
 Santa Cruz County—Hospital.

Private Institutions.

1924.

Boys' Aid of San Francisco.
 Convent of the Good Shepherd, Los Angeles.
 Home of Benevolence, San Jose.
 Masonic Orphanage, Covina.
 McKinley Home for Boys, Van Nuys.
 Pasadena Day Nursery, Pasadena.
 Pasadena Fresh Air School, Pasadena.
 Pacific Hebrew Orphan Asylum, San Francisco.
 St. Vincent's, Marin County.
 Salvation Army Truelove Home, Los Angeles.
 San Joaquin Valley Children's Health Association, Fresno.
 David and Margaret Home, La Verne.

1925.

Boys' and Girls' Aid, Pasadena.
 Chung Mei Home for Chinese Boys, Berkeley.
 Fred Finch Orphanage, Oakland.
 I. O. O. F. Children's Home, Los Gatos.
 Ladies' Relief Society, Oakland.
 Ming Quong Home for Chinese Girls, Oakland.
 Long Beach Day Nursery, Long Beach.
 Sacramento Orphanage and Children's Home, Sacramento.
 San Diego Children's Home, San Diego.
 San Joaquin Child Health Association, Fresno.
 Salvation Army Day Nursery, Los Angeles.
 St. Catherine's, Anaheim.
 Vista Del Mar, Palms, Los Angeles County.
 Maud B. Booth Home, Los Angeles.

1926.

All Nations' Clinic Day Nursery, Los Angeles.
 Children's Home Society, Los Angeles.
 Helping Hand Home, San Diego.
 Masonic Home, Covina.
 McKinley Orphanage, San Francisco.
 Pacific Hebrew Orphanage, San Francisco.
 Pasadena Home for Aged, Pasadena.
 Protestant Episcopal Old Ladies' Home, San Francisco.
 Veterans' Lodge Children's Home, Sawtelle.
 St. Marta's Day Nursery, Los Angeles.

SECTION II.

DEPENDENCY.

A. Adults.

1. Out-door Relief.
2. County Hospitals.

B. Children.

C. Special Problems.

1. The Blind.
2. The Aged.
3. Indians.

A. ADULTS.

The duties of the State Department of Public Welfare which apply to adult dependency extend:

1. To out-door relief.
2. To county hospitals and poor farms.

OUTDOOR RELIEF.

1. Legal provision for the supervision of out-door relief is as follows:

Political Code §2333. The department is hereby authorized and empowered and it shall be its duty as a whole, or by committee, or by its secretary, or other agent, whom it may authorize to *investigate, examine and make reports* upon the *charitable, correctional, and penal institutions of the state*, including the state hospitals for the insane, of the counties, cities and counties, cities, and towns of the state, *and such public officers as are in any way responsible for the administration of public funds used for the relief or maintenance of the poor.* All the persons or officers in charge *of or connected with such public institutions, or with the administration of said funds,* are hereby required to furnish to the board or its committee or secretary such information and statistics as they may request or require, and allow said board, committee, or secretary free access to all departments of such institutions and to all of their records. *In order to secure accuracy, uniformity, and completeness in such statistics and information, the department may prescribe such forms of report and records to be kept by all persons, associations or institutions subject to the provisions of this chapter, other than those public institutions for which a different form has been or may be prescribed by the department of finance, and it shall be the duty of each of such persons, associations or institutions to keep such records and to render such reports in conformity to the forms so prescribed; provided, however, that, so far as the same may be applicable there shall be incorporated in such forms the information and data which is now or may hereafter be required to be contained in the records and reports of the several state hospitals.* All plans of new buildings, or parts of buildings for any of the public institutions coming under the provisions of this section, or any additions or alterations in such buildings, shall, before their adoption by the proper officials, be submitted to the board for suggestions and criticism.

It shall also be the duty of the State Department of Public Welfare to prescribe such forms of records as are provided for in section ten of an act entitled "An act to provide for the maintenance and support, in certain cases, of indigent, incompetent, and incapacitated persons, other than persons adjudged insane and confined within the state hospital, becoming a public charge upon the counties or cities and counties within the State of California, and for the payment thereof

into a fund for the maintenance and support of such persons." Approved March 23, 1901, as amended.

Close and friendly cooperation with county officials must be in effect in order to carry out the provisions of section 2333. This means that representatives of the department must be available at all times for the advice and assistance which they, with their state-wide outlook on social problems, are able to proffer.

The function of the State Department must be not only the actual administration of the law, but the interpretation to local communities of the state's duties and functions as well as the interpretation to the state as a whole of the problems and difficulties of the local community.

In no two communities are relief problems identical, and so to each of them there must be taken an elasticity of judgment, which adapts itself to local needs, having always in mind certain basic hypotheses without which no social service can be effective.

Three of these must be recognized before any progress becomes apparent.

The first is that people properly maintained are an economic asset. They are in a position to avert such dangers of continued dependency as are caused by ill health, delinquency and mental deterioration. Over generosity is quite as dangerous as is a policy of niggardliness. The amount of money expended can not serve as a criterion of effectiveness of results, and so we come to our second requirement: The approach to a solution of the problem on a scientific case work basis, which leads to the third fundamental requirement: the employment by the local agency of persons of training and experience.

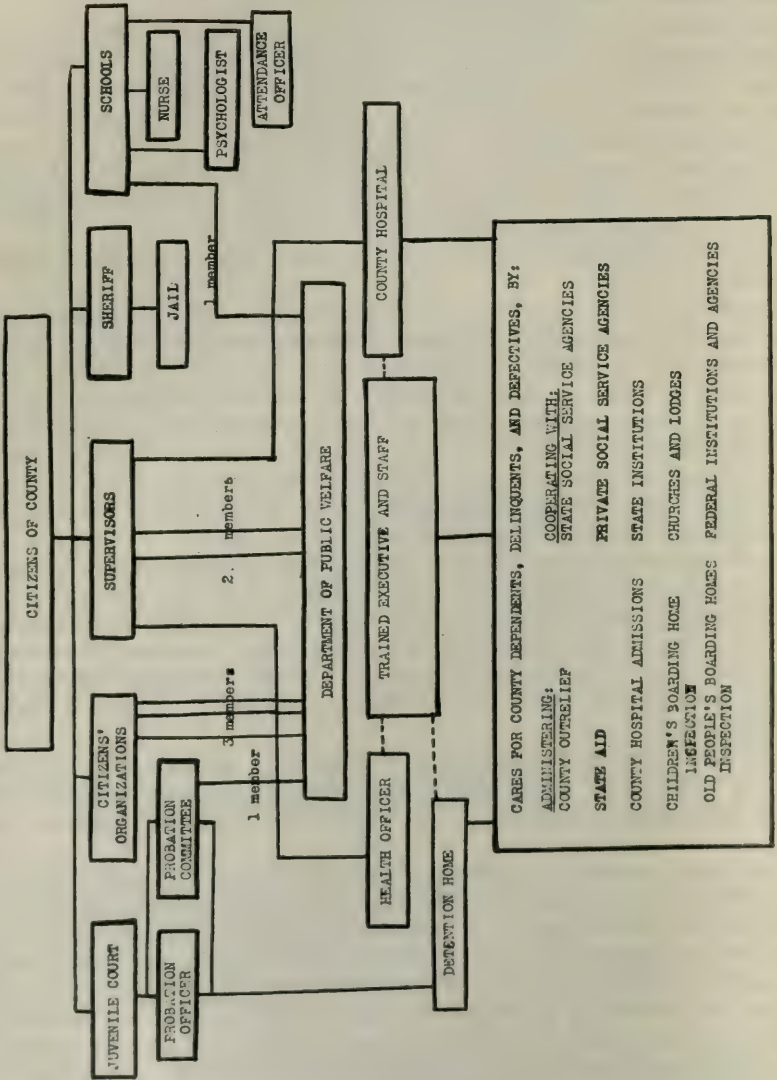
No county can carry out a social welfare program unless a cordial relationship is established among its agencies. For instance, a probation department which functions independently of a health department is not attaining a maximum degree of efficiency; a school department, unconscious of a health department or a probation department, is far from attaining its greatest usefulness, and so it is with a welfare department.

A welfare department can not be isolated in a community. It must exist, if it is to exist successfully, as part of a great humanitarian plan, which includes all of the activities which mean forward looking citizenship.

Intelligent cooperation between the various county agents, supervisors, school superintendents, teachers, physicians, nurses, social service and child welfare experts is of basic importance if families and individuals are to be successfully reconstructed. This is the real function of public welfare. It is not unusual to find in counties certain departments or groups of workers working entirely apart and making no attempt to cooperate with related groups. There is no better method of cementing relationships than by a central commission, which can serve as a clearing house for all problems involving human welfare. Such commissions are operating in fifteen counties, Santa Cruz being the newest one added. Serving without compensation, as they do, they are not a source of expense to these communities. The need for such organizations is more than ever apparent since certain counties have seen fit to abolish the services of their county nurses, who, in their

CHART 4.

SUGGESTED MODEL COUNTY WELFARE ORGANIZATION



districts, were the sole persons charged with supervision of social service.

It is clear that though a person serving as supervisory and administrative agent of out-relief may be an executive of high attainment and training, he, acting alone, can hardly be expected to coordinate and build up a close relationship between the various phases of public welfare. For this purpose a commission is essential, one that shall reflect in its personnel all aspects of human betterment.

Originally when plans for county organizations were proposed, it was taken for granted that only social service activities should be represented, but a more far-reaching program is now being advocated, i. e. that of calling into regular council all agencies in the community whose interest centers on public well being. This would include health, education, dependency, delinquency. Herewith is presented a chart of a welfare commission, showing a model organization, with its sources of membership and its far-reaching contacts.

This chart need only be regarded as a model on which plans adapted to local groups may be made. When a district has a well developed health unit, it might be well to have the medical director serve as a member of the commission, or a combination of the Probation Department and the commission may be effective, or again the hospital commission may wish to merge itself into a social service commission, since admission to the county hospital might be through the social welfare department.

The commission must always be representative of all the interests of its community. In the small county, which is limited in the funds available for an adequate staff, it can supplement the work of the trained worker, exercising such friendly supervision as carries a problem to a happy solution. In the large county it must serve as a court of resort in the clarifying of difficulties and as a means of interpreting to the public its purposes and the meaning of its activities.

The commissions now in operation reflect to a great degree the ability and training of their executives, who after all are their keynote. On them falls the duty of moulding policies and of making social work a constructive element in the advancement of their communities.

The political unit, known as the county, has certain clearly defined responsibilities. They include the care of the adult indigent and the child who does not come within the province of the children's state aid act. For the latter it serves as the dispenser of funds, subject to standards set by the state. Where the local unit serves as the state's representative, there is a uniformity of record-keeping. In their other activities, however, uniformity of records has not been attained.

The board has been attempting to simplify all forms and questionnaires so that data may be presented that are essential and not difficult of interpretation, both for the county official and the state board. Inasmuch as record-keeping is largely in the hands of the county auditors, there must be constant consultation between them and the social agencies in order to assure the accuracy of detail which is so essential to an understanding and bettering of social conditions.

In certain counties the actual administration of out-relief is assigned to the auditor with a check by the board of supervisors. This is because

CHART 5.
ADMINISTRATION OF COUNTY OUTRELIEF, 1924.



of the lack of some other person to handle it. The various methods in effect in the state, are shown in charts 5 and 6.

During the biennium a continued effort has been made to visit every county. Existing agencies have been strengthened and plans for organization projected. Surveys have been made in Fresno, Contra Costa, Santa Clara, Monterey and San Diego, while complete studies of children's work have been carried on in all the smaller counties, and cross sections in the larger counties. The combination of the two state departments has made possible this extensive program.

The work for children is of a far higher order than that for the adult indigent. There is a greater waste and misapplication of funds for the latter, and where assistance is needed it is often insufficient. The problem is seldom approached as one of rehabilitation of the individual, and so cases continue hopelessly for years. The effect is demoralizing to the recipient of relief and discouraging to the community. It leads ultimately to a lowering of the general tone of relief, a condition which is averted in counties in which an adequate investigative group is employed.

Counties are inclined to show a certain impatience at increasing expenditures. These, if analyzed, might have been reduced by a case work approach. They complain of the increasing requests for relief from among their citizens, of the arrival of dependents from other states, and from foreign countries. The time has come when counties must have a uniform standard of treatment for new comers and an agreement with other sections in regard to the assumption of responsibility and the transfer of needy families. The department has in numerous instances been asked to serve as arbitrator in disputes between local units, but a determination of residence, dependent as it is on uncertain conditions, is filled with complexities. The department feels that public officials must reach a mutually satisfactory conclusion and have it serve as a basis for all adjustments.

In fact there must be a far closer relationship between public officials and social service workers. Frequent conferences alone can bring this about. The social worker, as a student of the problems of poverty and of methods of relief, must interpret them to the group who have it in their power to allot funds. The line of demarcation between these two groups is too marked. The State Department of Public Welfare must stand at the forefront, ready to foster progressive policies, to interpret the meaning and necessity for advances and to justify them.

The economic value of social work must be recognized if it is to be maintained at a high standard. For this, as well as for the recognition of the purely humanitarian value, there is a definite responsibility placed upon the State Department, upon county organizations and upon the individual social worker.

The State Department has been well represented at the sessions of the California Conference of Social Work, for it is felt that here is one of the means of making known the aims of California in social service. It remains only to enlist the interest to a wider extent of the money-appropriating groups in that conference to have it attain its largest measure of usefulness.

The progress of social welfare in California in the last decade, has been along steady, progressive and practical lines. As the state conference had for the basis of its last session a ten-year program in the future, the State Department has thought it well to review to a certain extent the accomplishments of the past ten years along social welfare lines. They have included far-reaching amendments to the orphan aid laws, the creation of a bureau of child hygiene, an increase in the minimum wage for women, the establishment of a new institution for mental defectives, the assignment to the State Department of Public Welfare of the duty of supervising homes for the aged, the enacting of a compulsory system of part time education for children between sixteen and eighteen, the paid employment of convicts on highways, the enactment of a system of county pensions for the blind, the establishment of a system of vocational rehabilitation, many amendments to the dairy law, which insure pure milk, a bill calling for the licensing of midwives, numerous minor changes in the juvenile court laws and laws governing the conduct of the three state schools for juvenile delinquents, and in the adoption laws.

RECOMMENDATIONS.

The board has the following recommendations for the betterment of laws affecting adult dependents:

- (1) A clarifying of the provisions of the pauper act, which requires the giving of assistance to dependents newly arrived in counties.
- (2) A greater unifying and simplifying of records according to the standards set by the state.
- (3) The appointment of a trained person in each county to take charge of the county's social welfare activities.
- (4) The appointment of a county commission to act as advisor to welfare workers and to represent the public in the administration of relief funds.

TABLE 4.

MOVEMENT OF POPULATION RECEIVING COUNTY RELIEF IN 27 COUNTIES FOR THE YEAR ENDING JUNE 30, 1924.

Counties	Number of individuals			
	Receiving aid July 1, 1924	Added to rolls during year	Dropped from rolls during year	Receiving aid June 30, 1924
Alameda.....	2,438	1,938	1,680	2,696
Alpine.....	1			1
Amador.....	119	8	10	117
Butte.....	37	91	20	108
Calaveras.....	57	25	12	70
El Dorado.....	56	24	38	42
Glenn.....	74	49	48	75
Humboldt.....	419	183	104	498
Inyo.....	32	11	12	31
Lake.....	19	6	4	21
Marin.....	58	5	8	55
Mariposa.....	22	10	2	30
Merced.....	431	66	101	396
Napa.....	85	7	1	91
Orange.....	391	1,370	1,352	409
Plumas.....	21	2	2	22
Sacramento.....	132	1,438	1,372	198
San Bernardino.....	523	4,471	4,582	412
San Luis Obispo.....	267	68	16	319
Santa Barbara.....	226	151	99	278
Santa Clara.....	861	207	145	923
Sierra.....	11	1	1	11
Stanislaus.....	256	109	44	321
Sutter.....	41	3	2	42
Tehama.....	89	25	23	91
Ventura.....	92	35	26	101
Yolo.....	141	74	61	154
Totals.....	6,899	10,378	9,765	7,512

TABLE 5.
AUDITORS' REPORTS ON EXPENDITURES FOR CHARITIES AND CORRECTIONS FOR YEAR ENDING JUNE 30, 1924.

County	Total maintenance of county hospital	Care of indigents outside of hospital	Care of children	Probation office and court	Detention home	Private and state reform schools	Home for feeble-minded	Care and examination of insane	Burials of soldiers and indigents	Deaf and blind	Total
Alameda	\$458,015 27	\$198,807 41	\$301,826 81	\$29,391 22	\$96,901 89	\$118,657 16	\$48,197 00	\$7,156 30	\$2,856 00	\$10,662 00	\$1,202,361 06
Albany	605 20	605 20									605 20
Albino	9,196 23	8,586 46	11,927 05	446 00			720 00	15 00	40 00		30,231 64
Amador	31,382 92	20,712 36	10,835 86	2,736 16	5,488 61	3,118 26		624 57	1,572 00		76,450 64
Butte	12,585 26	1,900 51	10,835 86	601 31		100 00	500 00	103 25	187 50		22,436 14
Calaveras	17,920 87	6,087 42	5,047 99	737 67		10 55		195 00	238 00		30,237 50
Colusa	91,343 97	58,740 00	5,653 52	4,406 00	936 50	5,652 52		671 39	100 00		167,503 00
Contra Costa	5,273 37	3,894 10	1,326 00	689 75		304 52		80 00	200 50		11,768 24
Del Norte	12,817 40	7,109 07	4,122 46	794 22			260 00	127 50	75 00		25,305 63
El Dorado	296,652 49	90,536 94	50,845 00	18,963 63	5,914 93	10,416 67	12,610 00	62 50	600 00		486,539 06
Fresno	10,261 35	7,318 86	5,974 65	3,081 05	4,496 35	3,510 50	1,560 00	615 50	227 50		28,653 92
Glenn	91,467 37	6,726 72	15,029 19	2,819 94	4,496 35	1,862 40	1,100 00	4,688 00	142 00		128,315 57
Humboldt	7,211 16	977 38	2,944 00		12,072 94	5,758 56	1,500 00		2,591 00		207,424 55
Inyo	121,006 27	57,458 75	15,717 00	3,849 03	736 25	2,497 89	1,500 00	137 50	524 00		140,710 90
Kern	95,046 26	23,809 93	1,460 57			51 00	720 00	10 00	100 00		17,413 27
Kings	4,638 94		370 50				280 00	10 00			26,884 27
Lake	12,127 73	6,178 22	5,854 00	1,505 55		768 77		87,498 72	1,144 00	28,980 00	3,997,645 70
Lassen	2,408 585 00	871,729 00	263,288 14	107,633 55	126,692 20	58,284 09	43,811 00	260 00	863 00		62,979 50
Madras	36,354 24	8,413 39	7,502 38	1,404 28		938 25	1,760 00	190 00			47,495 54
Madera	37,717 25	5,488 44	15,217 50	3,761 55		324 68	180 00				11,964 67
Marin	5,037 93	4,043 50	1,862 65				40 00	18 50	60 00		31,541 71
Mariposa	7,004 52	7,004 52	6,396 90	318 19		29 08	760 00	185 00	247 50		92,948 34
Mendocino	16,600 23	12,127 22	11,435 82	3,976 61		2,418 09	225 00		1,109 65		14,775 64
Merced	61,655 96	28,094 33	5,603 00	556 24			500 00		180 00		68,575 87
Modoc	16,183 98	28,094 33	12,355 38	3,442 38	2,969 80	1,729 30	2,520 00	687 10	584 00		41,984 23
Napa	14,624 30	9,076 70	3,235 98	7,991 43	3,438 09	942 33	2,010 00	220 00	575 00	270 00	135,566 58
Orange	58,628 60	16,118 70	15,376 67	7,991 43	11,131 15		2,711 00	465 00	1,980 25		30,245 09
Placer	7,853 70	18,113 66	3,667 73	3,667 73				215 00	385 00		22,358 11
Plumas	10,059 29	2,381 89	8,124 98	1,129 07		43 88	540 00	60 00	273 00		330,722 91
Sacramento	210,462 30	16,114 50	45,843 05	8,153 06	3,612 82	26,360 96	15,500 00	1,946 22	2,806 57		282,511 38
San Bernardino	189,306 70	66,804 95	1,206 65	5,992 17	3,702 24	11,713 92	978 18	6,104 76	7,127 00	13,383 25	2,411,704 16
San Francisco	1,060,756 63	348,648 40	762,633 01	75,825 50	17,145 04	16,250 57	89,830 00	2,038 83	1,983 40	1,773 00	310,510 17
San Diego	40,839 20	34,718 30	40,839 20	22,594 14	17,537 93	12,086 62	9,450 00	7,784 00	1,292 13		432,467 74
San Joaquin	325,782 41	82,285 07	5,906 94	11,316 77	6,985 88	2,754 64	8,360 00	937 67	1,103 70		69,924 09
San Luis Obispo	11,982 95	39,642 26	8,398 00	1,585 44	3,656 66	1,297 41	1,320 00	937 67	1,103 70		103,691 96
San Mateo	74,415 77	14,652 37	3,306 99	4,276 09	1,739 74	1,739 74	4,100 00	252 85	375 00	570 00	209,440 65
Santa Barbara	11,518 63	41,019 88	3,090 64	3,090 64	12,162 88	3,160 54	10,230 00	852 85	1,155 34		300,952 03
Santa Clara	231,105 48	35,426 29	56,457 20	9,085 18		22,980 10	1,803 83	1,630 23	2,463 95		43,627 32
Shasta	17,341 34	8,558 61	14,291 68	529 48		647 73	1,590 00	390 23	478 25		23,524 71
Siskiyou	23,524 71									360 00	63,433 32
Solano	37,341 63	870 60	13,510 22	4,790 90	5,639 57	897 47	3,960 00	332 50	1,370 00		135,077 27
Sonoma	58,723 15	36,767 21	7,837 03	6,168 88	1,753 92		16,422 50	1,487 86	297 15		

Stanislaus.....	28,516 70	14,169 71	13,617 16	5,987 61	28,619 20	1,472 23	2,880 00	695 00	885 00	96,142 61
Butte.....	20,296 45	8,857 37	4,627 60	1,720 75	-----	389 32	198 71	45 00	-----	35,135 10
Stutter.....	14,536 43	9,572 88	9,055 31	1,067 53	-----	246 32	715 00	35 00	248 50	35,476 97
Tehama.....	11,292 01	1,201 73	2,790 00	120 73	-----	-----	260 00	-----	-----	15,663 73
Triunty.....	38,842 00	56,339 89	5,872 50	4,898 22	2,494 28	-----	-----	-----	-----	108,446 89
Yulare.....	24,871 42	20,918 21	15,540 42	2,658 60	-----	431 48	980 34	175 00	2,245 00	77,820 47
Yanura.....	20,904 05	14,067 08	9,602 60	2,429 72	3,059 66	539 38	539 38	305 00	682 00	53,570 39
Yolo.....	22,575 20	7,247 99	4,445 00	1,670 02	2,686 14	334 84	1,340 00	30 00	1,159 50	41,488 69
Yuta.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Totals.....	\$6,655,696 93	\$2,320,427 05	\$1,881,165 00	\$380,858 67	\$327,110 73	\$333,474 84	\$296,092 56	\$130,282 75	\$45,942 39	\$12,427,049 17

TABLE 6.

COUNTY EXPENDITURES FOR OUTRELIEF FOR YEAR ENDING JUNE 30, 1924.

Counties	Groceries	Cash	Board and cure	Rents	Clothing	Medical care	Transportation	Burials, miscellaneous	Total
Alameda	\$128,065 00	\$1,534 00	\$120,775 00		\$4,120 00	\$14,568 00	\$3,436 00	\$10,193 00	\$292,691 00
Alpine			480 00					125 00	605 00
Butte	1,163 00	18,740 00		\$110 00	17 00	502 00	130 00	536 00	21,248 00
Calaveras	1,863 00		6,209 00					187 00	8,259 00
Colusa			11,085 00			372 00		433 00	11,890 00
Del Norte	1,644 00	2,250 00							3,894 00
El Dorado	1,044 00	3,360 00			17 00		84 00	228 00	5,333 00
Glenn	72 00	13,656 00				345 00	55 00	327 00	14,455 00
Humboldt	19,716 00	5,563 00	1,004 00	2,964 00		3,027 00	831 00	1,410 00	34,515 00
Imperial	125 00	3,064 00	160 00		3 00	610 00	132 00		4,094 00
Kern	8,857 00	31,513 00	2,440 00	2,440 00	1,983 00	363 00	384 00	2,591 00	50,571 00
Kings	13,886 00	18,008 00		2,762 00	275 00	1,160 00	274 00	3,684 00	40,049 00
Lake		9,681 00						70 00	9,751 00
Lassen	4,784 00	5,640 00	420 00	120 00	650 00	47 00		160 00	11,821 00
Mariposa	1,351 00	4,237 00	20,007 00			1,168 00			27,498 00
Mariposa			6,808 00					80 00	6,888 00
Merced	2,635 00	10,417 00				330 00		347 00	13,749 00
Mendocino	6,091 00	14,746 00		213 00	700 00		2,792 00	1,455 00	27,811 00
Mendocino	2,210 00	7,787 00						689 00	10,686 00
Monterey	12,867 00	10,327 00	1,488 00		1,436 00	1,407 00	761 00	729 00	31,272 00
Napa	6,905 00								8,766 00
Orange	17,438 00	13,691 00	1,121 00		43 00	10 00	569 00	1,395 00	39,853 00
Plumas	2,182 00	8,125 00						200 00	10,507 00
Riverside	9,147 00	823 00	600 00	1,940 00	500 00	303 00	421 00	2,921 00	16,655 00
Sacramento	7,029 00	800 00	46,031 00	1,611 00	216 00	1,991 00		3,286 00	60,964 00
San Bernardino	19,711 00	28,818 00	2,089 00	434 00	1,190 00	2,563 00		24,900 00	55,054 00
San Diego	15,710 00	49,606 00	387,677 00	2,518 00		69 00	362 00	1,745 00	70,010 00
San Francisco						17,805 00	619 00	7,127 00	413,228 00
San Joaquin	2,460 00		5,906 00			1,812 00	171 00	1,498 00	11,847 00
San Luis Obispo	20,939 00	21,631 00		523 00		2,500 00	158 00	1,073 00	46,824 00
San Mateo	2,943 00	49,388 00	1,088 00	598 00	768 00	1,088 00		10 00	62,182 00
Santa Barbara	8,993 00	32,686 00	2,344 00	1,554 00	456 00	7,387 00		2,993 00	55,127 00
Santa Clara	3,844 00	72,377 00	9,387 00	176 00	154 00	5,518 00	583 00		86,253 00
Santa Cruz	3,958 00	4,555 00	390 00	1,471 00	20 00	410 00	215 00	807 00	11,641 00
Shasta	7,463 00	370 00	15,139 00	84 00		91 00	215 00	542 00	23,904 00
Sierra	791 00	1,160 00					57 00	67 00	2,075 00
Solano		1,000 00							1,125 00
Stanislaus	1,801 00	30,029 00	2,263 00	755 00	292 00	17 00	108 00	325 00	36,813 00
Stanislaus	1,850 00	10,097 00	12,693 00	766 00	118 00	765 00	27 00	1,001 00	27,543 00
Sutter	5,139 00		6,395 00				253 00		11,534 00
Tehama	8,057 00	8,063 00		718 00	78 00	233 00	176 00	1,551 00	18,876 00
Trinity									1,201 00
Tulare									36,918 00
Ventura	4,695 00	385 00	15,838 00					7,777 00	28,695 00
Yolo	863 00	12,920 00		311 00	32 00	2,242 00	257 00	763 00	17,388 00
Totals	\$369,051 00	\$457,521 00	\$730,143 00	\$31,132 00	\$13,068 00	\$70,120 00	\$13,205 00	\$59,074 00	\$1,781,433 00

TABLE 7.

NUMBER OF PERSONS RECEIVING OUTRELIEF DURING THE YEAR ENDING JUNE 30, 1925.

Counties	Transients	Resident single men	Resident single women	Number families	Number in families	Total receiving relief during year	Number receiving relief June 30
Alameda.....	56	56	64	2,051	-----	176	-----
Amador.....	-----	18	13	34	98	129	124
Calaveras.....	-----	15	8	9	30	53	48
Colusa.....	3	12	7	-----	85	107	85
Contra Costa.....	13	17	23	223	717	770	698
El Dorado.....	2	21	25	-----	29	77	45
Fresno.....	-----	241	109	1,092	3,909	4,259	1,092
Glenn.....	15	7	10	16	64	96	81
Humboldt.....	69	47	38	173	609	763	526
Inyo.....	-----	3	-----	-----	36	39	25
Lake.....	-----	10	10	32	102	122	85
Los Angeles.....	-----	4,528	1,373	15,093	90,058	95,959	36,954
Mariposa.....	-----	22	9	6	20	51	46
Mendocino.....	10	23	12	25	75	120	92
Merced.....	125	19	7	120	692	843	497
Modoc.....	-----	7	9	11	25	41	14
Mono.....	-----	-----	-----	2	9	9	0
Napa.....	12	15	20	26	104	151	126
Orange.....	-----	56	54	361	1,530	1,640	572
Placer.....	15	9	8	-----	117	149	117
Plumas.....	-----	12	9	4	-----	25	18
Riverside.....	283	-----	-----	319	-----	1,087	-----
Sacramento.....	80	75	21	427	1,472	1,648	-----
San Bernardino.....	-----	756	293	1,283	5,521	6,570	795
San Diego.....	-----	156	101	-----	1,537	1,794	1,710
San Joaquin.....	1,621	484	115	179	716	2,936	700
Santa Clara.....	31	27	45	436	1,259	1,362	888
Shasta.....	-----	16	10	20	60	86	82
Sierra.....	-----	9	3	2	6	18	9
Solano.....	-----	-----	-----	5	11	11	0
Sonoma.....	43	42	35	142	578	698	365
Stanislaus.....	40	10	4	244	976	1,030	448
Sutter.....	-----	6	2	9	-----	17	-----
Tehama.....	8	12	10	-----	43	73	56
Trinity.....	3	-----	-----	4	12	15	15
Tulare.....	116	49	27	265	800	992	444
Ventura.....	36	-----	-----	-----	-----	139	103
Yolo.....	-----	9	9	42	141	159	129

TABLE 8.
AUDITORS' REPORTS OF EXPENDITURES FOR CHARITIES AND CORRECTIONS FOR YEAR ENDING JUNE 30, 1925.

Countries	For county jail	For county hospitals	For detention home	For probation officer	For care of insane	For outrelief	Miscellaneous	Total expenditures
Alameda	\$53,303	\$632,232	\$13,547	\$17,139	\$8,474	\$555,491	\$5,560	\$1,285,746
Alpine	39	10,700		47	85	7,322		19,003
Amador	860	35,524	2,334	2,334	415	28,840		86,034
Butte	14,153	11,387	4,768	666	117	5,317		17,980
Calaveras	493	21,260		938	68	13,680		52,083
Colusa	16,127	133,019	1,417	5,103	576	68,095		217,744
Contra Costa	9,534	6,124	588	445	100	5,371		13,796
Del Norte	1,068	15,807	15,808	847	80	12,108		45,744
El Dorado	1,094	381,408	5,605	16,687	2,323	120,612		554,927
Fresno	28,292	8,888		2,227	78	14,514		38,120
Graham	2,422	104,384	5,176	3,166	700	67,091		198,169
Humboldt	17,492	32,362		493	200	34,831		99,112
Imperial	31,026	6,173		371	1,467	14,365	318	34,365
Inyo	2,345	121,797	40,763	4,258	897	40,217		280,241
Kern	72,329	71,704	652	1,592	2,268	32,850		112,661
Kings	3,595	5,043		300	96	4,866		12,341
Lake	2,096	11,164		600		13,009		32,122
Lassen	7,349							
Los Angeles	280,550	4,013,702	168,033	148,251	146,837	1,733,799		6,491,172
Madera	5,205	36,469		1,383	560	10,964		54,581
Marin	2,943	39,719		4,055	411	15,827		62,955
Mariposa	1,260	6,299		70		4,106		11,735
Mendocino	482	16,454		568		20,441		325
Mered	7,195	147,073		3,923	205	19,388	4,066	181,850
Morced	1,185							14,523
Mudoc	1,107	1,794		522		9,352		2,661
Monterey	6,317	17,384	3,439	3,658	610	41,930		73,338
Napa	4,653	20,890	2,275	3,187	320	13,429		44,754
Nevada	2,642	19,001		1,842	151	13,319		36,955
Nevada	196,252	90,820	13,582	9,244	655	50,105		380,658
Orange	5,522	58,905		3,760	750	29,780	2,000	100,717
Pacer	1,643	13,439		810				92,435
Plumas	31,980	517,081	3,999	7,868	1,855	6,543		637,728
Sacramento	631	8,083		600	25	70,668		11,430
San Benito	8,932	234,404	8,078		1,262	20,691		323,344
San Bernardino	39,878	344,423	20,833	12,310	612	52,841		470,897
San Diego	222,015	2,031,548	33,158	78,106	111,463	596,575		3,074,865
San Francisco	16,100	313,896	5,020	11,175	8,615	33,718		388,524
San Joaquin	4,220	12,682	3,858	1,621	1,104	47,887		71,572
San Luis Obispo	7,594	113,366	4,626	3,377	352	77,631		209,946
San Mateo	9,695	125,332	2,419	2,419	720	37,196		184,000
Santa Barbara	8,979	262,371	8,638	10,038	3,365	59,714		344,467
Santa Clara	2,766	24,377		2,200	523	13,652		43,518
Santa Cruz	13,190	21,061		471	435	22,289		57,446
Shasta	533	4,230		490	153	1,654		6,990
Sierra								

Solano.....	14,040	34,323	3,982	325	11,556	329	64,555
Sonoma.....	10,500	57,991	6,347	1,886	56,138	-----	137,700
Stanislaus.....	8,511	81,952	5,144	703	24,516	-----	124,842
Sutter.....	6,630	21,818	-----	-----	7,950	-----	36,398
Tehama.....	4,436	13,825	1,243	820	13,130	-----	33,454
Trinity.....	378	10,142	130	177	2,482	-----	13,439
Tulare.....	8,398	160,776	4,231	-----	58,804	-----	230,201
Yuba.....	5,373	40,295	3,279	1,750	32,842	-----	83,539
Yuba.....	8,676	32,609	2,440	207	21,329	-----	70,323
Yuba.....	3,963	29,314	1,727	50	11,760	2,866	68,173
Totals.....	\$1,217,030	\$10,590,748	\$397,764	\$305,350	\$4,423,396	\$15,139	\$17,351,111

TABLE 9.

AUDITORS' REPORTS OF CERTAIN COUNTY RECEIPTS FOR YEAR ENDING JUNE 30, 1925.

Counties	State tuberculosis subsidy	State orphan aid fund	Estates of deceased persons	Payments from county hospital patients	Payments from parents for dependents	Total receipts
Alameda.....	\$51,132	\$195,403		\$8,470	\$15,135	\$270,140
Alpine.....						
Amador.....	711	11,182		510		12,403
Butte.....		10,317	\$1,077	421		11,815
Calaveras.....		5,535		934		6,469
Colusa.....	490	3,939	3,759	782		8,970
Contra Costa.....	5,776	36,764		6,513		49,053
Del Norte.....		949			208	1,157
El Dorado.....	215	4,780		870		5,865
Fresno.....	7,880	51,803	2,180	6,014	1,839	69,716
Glenn.....		5,271	2,628			7,899
Humboldt.....	4,396	20,568	4,240	17,026	1,294	47,524
Imperial.....		9,621		117	1,154	10,892
Inyo.....		1,304		86		1,390
Kern.....	6,444	23,724		4,374	348	34,890
Kings.....	2,288	12,715		1,375	140	16,518
Lake.....		4,866		20		4,886
Lassen.....		2,669		322	90	3,081
Los Angeles.....	45,544	142,760		44,526	36,045	268,875
Madera.....	15,000	6,231	4,556	1,581		27,368
Marin.....	70	9,971		939	835	11,815
Mariposa.....		2,667				2,667
Mendocino.....		5,798	5,237	824	117	11,976
Merced.....	8,813	14,856	719	15,928	100	40,416
Modoc.....		2,333		40		2,373
Mono.....		940				940
Monterey.....		4,223		1,054	141	5,418
Napa.....	184	8,140	7,363		1,066	16,753
Nevada.....		9,272		2,204	410	11,886
Orange.....		13,222		13,934	879	28,035
Placer.....	4,163	21,891	1,042	639	656	28,391
Plumas.....	316	3,128		232		3,676
Riverside.....						
Sacramento.....	16,296	48,736		7,836		72,868
San Benito.....		4,788		926		5,714
San Bernardino.....	5,049	21,559		6,752	2,165	35,526
San Diego.....	4,148	39,216	2,963	5,186	3,487	55,000
San Francisco.....	30,955	264,380	265	7,963	78,390	381,953
San Joaquin.....	4,384	33,780		15,173	3,228	56,565
San Luis Obispo.....		8,833		376		9,209
San Mateo.....		24,995	125	16,112	7,798	49,030
Santa Barbara.....	1,828	22,156		4,415		28,399
Santa Clara.....	3,555	57,327	424	7,560	9,569	78,435
Santa Cruz.....		9,803		330	160	10,293
Shasta.....	710	10,550		422		11,682
Sierra.....		840				840
Siskiyou.....						
Solano.....		11,372		2,897	484	14,753
Sonoma.....		8,036	24,160	1,388	2,240	35,824
Stanislaus.....		15,754			107	15,861
Sutter.....		3,422	5,297	2,679	592	11,990
Tehama.....		6,280		741		7,021
Trinity.....		1,412		120		1,532
Tulare.....	7,935	16,786		32,239	60	57,020
Tuolumne.....						
Ventura.....		16,490	3,116	250	330	20,186
Yolo.....	3,185	1,925		194	1,052	6,356
Yuba.....	1,631	3,062	10,489	419	10	15,611
Totals.....	\$233,098	\$1,278,344	\$79,640	\$243,714	\$170,129	\$2,004,925

TABLE 10.

PER CAPITA COSTS OF OUTRELIEF AND CHARITIES AND CORRECTIONS FOR 1925.

Counties	Population 1923	Total for outrelief	Per capita cost	Total for charities and corrections	Per capita cost
Alameda	379,525	\$655,491	\$1 72	\$1,385,746	\$3 65
Amador	7,793	7,332	94	19,093	2 45
Butte	31,015	28,840	93	86,034	2 77
Calaveras	6,183	5,317	85	17,980	2 80
Colusa	9,851	13,690	1 39	52,083	5 29
Contra Costa	61,899	68,095	1 10	217,744	3 52
Del Norte	2,883	5,371	1 86	13,796	4 79
El Dorado	6,426	12,108	1 88	45,744	7 11
Fresno	147,929	120,612	81	554,927	3 75
Glenn	13,541	14,514	1 07	28,129	2 07
Humboldt	38,694	67,091	1 73	198,199	5 12
Imperial	54,220	34,831	64	99,112	1 83
Inyo	7,851	3,491	44	14,365	1 83
Kern	61,017	40,217	66	280,241	4 59
Kings	24,121	32,850	1 36	112,661	4 67
Lake	5,402	4,806	89	12,341	2 28
Lassen	9,841	13,009	1 32	32,122	3 26
Los Angeles	1,092,314	1,733,799	1 59	6,491,172	5 94
Madera	13,586	10,964	80	54,581	4 01
Marin	28,144	15,827	56	62,955	2 24
Mariposa	2,775	4,106	1 47	11,735	4 23
Mendocino	24,183	20,441	85	38,270	1 58
Merced	27,979	19,388	69	181,850	6 50
Modoc	5,425	9,352	1 72	14,523	2 68
Mono	966	380	39	2,661	2 75
Monterey	29,361	41,930	1 42	73,338	2 50
Napa	20,994	13,429	64	44,754	2 13
Nevada	10,850	13,319	1 23	36,955	3 40
Orange	71,087	50,105	70	360,658	5 16
Placer	18,708	29,780	1 59	100,717	5 38
Plumas	5,832	6,543	1 12	22,435	3 85
Sacramento	99,402	74,945	75	637,728	6 42
San Benito	9,339	2,091	22	11,430	1 22
San Bernardino	78,418	70,668	90	323,344	4 12
San Diego	130,484	52,841	40	470,897	3 61
San Francisco	539,038	596,575	1 07	3,074,865	5 70
San Joaquin	90,423	33,718	37	388,524	4 29
San Luis Obispo	22,797	47,887	2 10	71,372	3 13
San Mateo	40,457	77,631	1 92	206,946	5 11
Santa Barbara	45,914	37,196	81	184,000	4 01
Santa Clara	106,854	59,714	56	344,467	3 22
Santa Cruz	26,315	13,652	52	43,518	1 65
Shasta	13,361	22,289	1 67	57,446	4 30
Sierra	1,783	1,654	93	6,990	3 92
Solano	45,303	11,556	25	64,555	4 25
Sonoma	53,422	56,138	1 05	137,700	2 58
Stanislaus	51,139	24,516	48	124,842	2 44
Sutter	11,481	7,950	69	36,398	3 17
Tehama	13,415	13,130	98	33,454	2 49
Trinity	2,551	2,482	97	13,439	5 26
Tulare	67,536	53,804	79	230,201	3 40
Ventura	32,464	32,842	1 01	83,539	2 57
Yolo	18,250	21,329	1 17	70,323	3 85
Yuba	10,494	11,760	1 12	68,173	6 49

TABLE 11.
AUDITORS' REPORTS OF EXPENDITURES FOR COUNTY OUTRELIEF FOR YEAR ENDING JUNE 30, 1925.

Counties	Supplement to state aid	Care of children not on state aid	Care of children in state institutions	Care of children in other institutions	Relief to families in their own homes	Pensions to blind	Burial of indigents and soldiers	Transportation of indigents	Total expenditures
Alameda	\$118,163	\$32,013	\$71,008	\$149,918	\$209,639	\$10,905	\$1,187	\$2,658	\$655,491
Alameda	5,391	120	480	60	816	---	235	30	7,332
Berkeley	1,317	---	3,555	12	21,922	---	1,799	235	28,840
Colusa	286	803	906	780	2,106	---	372	64	5,317
Contra Costa	3,939	792	980	240	6,696	---	1,000	43	13,690
Contra Costa	4,929	2,100	5,989	6,401	45,648	---	1,572	1,736	68,095
Del Norte	980	1,911	143	---	2,900	---	334	---	5,371
El Dorado	103	3,070	345	---	8,463	---	---	127	12,108
El Dorado	13,441	42,021	26,991	---	33,877	---	3,615	664	120,612
Glenn	255	---	1,560	330	7,419	---	130	---	15,514
Humboldt	4,820	---	13,825	3,802	33,737	---	522	548	67,091
Imperial	7,541	7,136	4,223	---	13,108	---	2,836	300	34,881
Inyo	9,116	5,048	---	---	---	---	3,491	25	40,217
Kern	381	1,001	608	1,216	---	---	---	123	32,850
Kern	8,848	1,786	10,350	---	16,321	---	2,409	26	4,806
Kings	3,799	---	1,482	1,095	26,034	---	414	---	13,009
Los Angeles	3,331	942	306	---	4,126	---	140	---	15,827
Los Angeles	132,280	208,926	91,059	2,917	1,250,988	31,302	16,327	---	1,733,799
Maricopa	---	1,365	2,434	---	6,588	---	577	---	10,964
Martinez	3,150	---	2,596	4,398	5,033	---	50	---	15,827
Martinez	120	1,080	---	---	2,906	---	824	200	20,441
Mendocino	410	1,615	1,812	---	15,580	---	1,025	368	19,388
Mendocino	---	---	2,218	2,689	11,750	---	---	122	9,352
Mendocino	2,584	800	---	---	5,846	---	---	---	380
Mono	---	---	---	---	---	---	---	---	11,930
Monterey	7,462	23,658	5,474	4,301	---	---	534	501	13,429
Napa	7,735	---	2,555	844	8,170	180	925	20	13,319
Nevada	5,553	---	1,900	1,210	4,566	---	350	---	50,105
Orange	---	---	---	---	46,492	---	2,932	751	29,780
Orange	11,000	---	4,965	5,295	7,908	---	312	300	6,543
Pacifica	3,090	720	23,693	---	2,733	---	---	---	74,945
Plumas	---	---	---	20,272	23,945	2,340	3,825	900	2,091
Sacramento	1,849	---	---	192	---	---	50	---	70,608
San Benito	2,733	1,849	19,327	589	28,105	---	2,374	2,136	52,841
San Bernardino	---	15,404	22,068	12,675	12,557	1,735	---	604	596,575
San Diego	---	1,879	25,234	404,859	27,996	15,025	5,952	647	33,718
San Francisco	116,862	---	---	8,538	13,943	---	1,383	151	47,631
San Joaquin	5,536	4,167	2,118	---	31,118	---	1,174	435	77,631
San Luis Obispo	990	12,052	5,768	1,555	56,330	---	275	68	37,196
San Mateo	9,052	2,796	16,106	---	14,761	1,187	1,129	307	59,714
Santa Clara	2,000	2,166	26,200	727	9,559	890	4,381	384	13,652
Santa Clara	10,410	1,258	4,843	6,834	3,685	---	---	19	---
Santa Cruz	3,557	900	---	498	---	---	---	---	---

Shasta.....	7,064	2,149	1,972	16	9,413	1,288	387	22,289
Sierra.....	180	41	240	---	1,045	138	10	1,654
Solano.....	240	342	5,263	2,723	592	1,935	101	11,556
Sonoma.....	1,365	29,407	20,104	516	4,007	551	188	56,138
Stanislaus.....	2,523	222	4,391	---	16,107	995	278	24,516
Sutter.....	---	---	---	---	---	---	---	7,950
Tehama.....	1,883	---	512	---	10,310	425	---	13,130
Trinity.....	717	---	113	---	1,444	208	---	2,482
Tulare.....	6,746	---	5,311	---	38,502	2,322	923	53,804
Ventura.....	---	---	516	4,296	25,599	2,431	---	32,842
Yolo.....	3,795	6,783	2,387	3,863	3,374	845	282	21,329
Yuba.....	---	413	2,040	1,326	6,821	1,050	110	11,760
Totals.....	\$529,270	\$117,524	\$448,180	\$655,587	\$2,207,695	\$75,095	\$17,571	\$4,423,396

TABLE 12.

NUMBER OF PERSONS RECEIVING OUTRELIEF DURING YEAR ENDING JUNE 30, 1926.

Counties	Transients	Resident single men	Resident single women	In families	Total receiving relief during year	Receiving relief June 30
Amador.....		18	10	80	108	106
Contra Costa.....	17	36	54	898	1,005	798
Del Norte.....	20	6	4	7	37	27
El Dorado.....	5	27	6	36	74	67
Fresno.....	96	123	46	1,781	2,046	1,532
Glenn.....	37	12	12	103	164	88
Humboldt.....	36	54	54	807	951	599
Imperial.....	5	17	8	173	203	
Lake.....		10	7	25	42	25
Los Angeles.....						
Mariposa.....		15	8	53	76	70
Mendocino.....		25	13	165	203	87
Modoc.....		12	15	41	68	68
Napa.....	12	25	24	132	193	158
Orange.....		64	44	1,581	1,689	567
Placer.....	20	30	31	238	319	
Plumas.....	18	8	10	18	54	18
Riverside.....	309			2,804	3,113	
Sacramento.....	111	50	42	1,817	2,020	
San Benito.....	120	70	11	93	294	87
San Bernardino.....	666	360	210	5,709	6,945	857
San Diego.....		211	104	2,150	2,465	1,728
San Joaquin.....	633	412	57	740	1,842	703
San Mateo.....		8	3	20	31	31
Stanislaus.....	25	12	4	729	770	124
Sutter.....		6	4	28	38	33
Tehama.....	10	16	18	138	182	150
Trinity.....		14	1	6	21	21
Ventura.....	39			137	176	167

TABLE 13.

AUDITORS' REPORTS OF CERTAIN COUNTY RECEIPTS FOR YEAR ENDING JUNE 30, 1926.

Counties	State tuberculosis subsidy	State orphan aid fund	Estates of deceased persons	Payments from county hospital patients	Payments for dependents	Total receipts
Alameda	\$37,605	\$196,310		\$9,532	\$34,998	\$278,445
Alpine						
Amador	1,111	10,362		428		11,901
Butte		13,085	\$371	219		13,675
Calaveras						
Colusa	1,163	3,758	2,912	1,077	63	8,973
Contra Costa	6,069	37,692	30,128	9,011		82,900
Del Norte		250		366		616
El Dorado	440	5,060		1,139		6,639
Fresno	8,395	50,779		6,347	1,558	67,079
Glenn		4,638	3,117	50	161	7,966
Humboldt	4,721	13,758	1,714	12,364	2,378	34,935
Imperial		8,523	628	145	291	9,587
Inyo		1,865	4,900	750		7,515
Kern	6,688	24,529		8,378	446	40,041
Kings	2,941	12,377		1,243		16,561
Lake		4,351	609			14,960
Lassen		2,845		299	130	3,274
Los Angeles	49,407	286,358		56,320	37,048	429,133
Madera		6,094	3,043	949	95	10,181
Marin		4,612	832	431	298	6,173
Mariposa						
Mendocino		5,992	8,275	1,430	281	15,978
Merced	8,583	14,434	654	13,637	882	38,190
Modoc		3,251				3,251
Mono		1,080				1,080
Monterey		8,669		735		9,404
Napa	9,268	10,348		421	683	20,720
Nevada						
Orange		16,639	785	9,290	450	27,164
Placer	3,916	9,555		927	260	14,658
Plumas	362	2,855		180		3,397
Riverside						
Sacramento	19,641	44,927	3,504	5,333	850	74,255
San Benito						
San Bernardino	3,678	23,123		7,999	8,467	43,267
San Diego						
San Francisco						
San Joaquin	4,463	37,434	34,376	10,262	3,432	89,967
San Luis Obispo		7,851		276		8,127
San Mateo						
Santa Barbara	1,946	23,891	19	3,224		29,080
Santa Clara	5,345	32,014		8,153	2,297	47,809
Santa Cruz		10,588	24,477	465	205	35,735
Shasta	593	9,277		318	815	11,003
Sierra		980		86		1,066
Siskiyou						
Solano		11,827		3,819	324	15,970
Sonoma		6,452	49,166	622	1,616	57,856
Stanislaus		18,786			130	18,916
Sutter		3,517	4,303	1,616		9,436
Tehama		5,029		445		5,474
Trinity		1,200		665		1,865
Tulare	6,619	18,000	987	24,787	518	50,911
Tuolumne						
Ventura						
Yolo	2,264	7,733		334	699	11,030
Yuba	1,386	3,419		475	75	5,355
Totals	\$186,604	\$1,026,117	\$174,800	\$204,547	\$99,450	\$1,691,518

TABLE 14.
AUDITORS' REPORTS ON EXPENDITURES FOR OUTRELIEF DURING THE YEAR ENDING JUNE 30, 1926.

Countries	Supplement to state aid	Care of children not on state aid	Care of children in state institutions	Care of children in other institutions	Relief to families in their own homes	Pensions to blind	Burial of indigents and old soldiers	Transportation of indigents	Total expended for outrelief
Abasco	\$114,182	\$37,130	\$77,700	\$106,416	\$270,365	\$10,936	\$2,873	\$3,595	\$692,206
Amaro	5,136	180	4,089	37	3,459	—	161	89	9,025
Butte	988	—	—	—	24,139	—	2,294	610	32,157
Calaveras	—	420	700	1,300	2,705	—	599	137	5,861
Colusa	9,304	—	1,591	50	5,629	—	550	31	17,155
Contra Costa	16,563	8,292	7,997	8,281	14,698	—	2,237	—	55,068
Del Norte	—	72	120	1,984	3,737	—	258	—	4,307
El Dorado	5,031	4,440	496	—	38,713	—	3,362	115	14,718
Fresno	14,964	35,882	14,253	—	6,988	—	32	—	107,289
Glenn	2,565	1,940	—	386	6,988	—	701	—	11,881
Humboldt	6,108	4,800	8,535	9,039	41,093	—	1,842	642	71,098
Imperial	455	1,365	541	1,195	14,249	—	142	194	18,890
Ipco	—	11,300	2,670	10,881	19,815	—	2,570	539	39,629
Kern	4,580	—	480	1,735	3,473	—	342	181	3,698
Lake	694	120	245	240	—	—	130	—	29,336
Lassen	2,335	257,391	91,692	6,900	1,416,835	34,485	9,324	—	2,950
Los Angeles	307,053	996	2,129	6,076	3,080	—	1,349	—	2,122,680
Madera	—	480	3,308	—	4,766	—	—	25	13,963
Marietta	1,308	1,840	—	—	2,862	—	125	38	4,865
Mariposa	—	4,735	1,019	1,527	3,374	—	731	202	11,648
Mendocino	—	947	2,317	4,008	10,463	—	1,067	370	23,546
Mercer	4,374	—	2,317	—	—	—	38	—	7,760
Mexico	200	6,652	870	3,558	25,096	—	814	812	40,316
Monterey	1,659	3,508	4,869	—	7,855	—	700	50	12,275
Napa	944	1,435	1,212	1,304	24,156	—	1,370	777	-0-872
Orange	2,492	—	8,029	2,313	—	300	629	—	18,988
Placer	—	5,987	4,616	—	7,756	—	—	—	2,431
Plumas	1,754	677	—	—	—	—	—	—	81,349
Sacramento	—	23,051	23,051	24,553	26,878	2,882	3,185	800	84,691
San Bernardino	3,663	8,306	15,017	2,386	50,861	—	2,000	2,458	73,224
San Diego	—	1,700	23,348	15,841	27,730	2,138	1,734	633	43,154
San Joaquin	605	4,213	14,170	15,841	21,084	360	1,298	203	36,661
San Luis Obispo	—	19,055	—	1,921	33,893	—	1,166	336	104,670
San Marco	2,243	—	7,573	19,448	59,273	900	360	479	74,870
Santa Barbara	12,056	4,381	17,078	21,658	17,183	—	895	409	62,840
Santa Clara	16,673	980	28,218	3,644	12,234	805	3,723	96	19,627
Santa Cruz	14,120	—	5,526	2,502	10,145	—	20	389	27,123
Shasta	1,020	25	2,111	715	13,160	—	1,372	210	—
Shasta	5,315	4,240	—	—	—	—	—	—	—

Sierra.....	560	16	118	3,840	949	480	226	50	1,928
Salano.....	240	353	5,482	18,898	1,080	480	1,015	35	12,525
Sonoma.....	1,809	27,268	806	343	6,614	390	202	149	55,866
Stanislaus.....	1,440	400	4,515		16,300		742	137	24,276
Sutter.....									10,253
Tehama.....	3,174		982		11,056		390		15,502
Trinity.....			102		2,685			65	2,912
Tulare.....	7,392		9,626	10,140	40,626		1,725	1,606	71,124
Yolo.....	682		2,141	3,103	13,877		543	389	20,735
Yuba.....			2,372	2,295	8,843		1,271		14,781
Totals.....	\$573,087	\$459,388	\$404,360	\$357,946	\$2,356,366	\$53,876	\$56,167	\$16,943	\$4,288,986

TABLE 15.
AUDITORS' REPORTS OF EXPENDITURES FOR CHARITIES AND CORRECTIONS FOR YEAR ENDING JUNE 30, 1926.

Counties	For county jail	For county hospital	For detention home	For probation officer	For care of insane	For outrelief	Other miscellaneous	Total expenditures
Alameda	\$58,279	\$1,613,854	\$14,117	\$18,149	\$8,937	\$692,206	\$147,002	\$2,552,544
Alameda	1,211	15,555		453	45	9,025		26,289
Butte	15,869	35,181	5,049	2,371	406	32,157		91,033
Calaveras	964	14,228		621	167	5,861		21,841
Colusa	17,487	30,411		904	130	17,155		66,087
Contra Costa	14,638	86,798	1,968	6,196	799	58,088	38,737	207,214
Del Norte	21,367	3,715	1,175	4,490		4,307		36,984
El Dorado	872	20,091		759	62	14,718		26,502
Fresno	24,581	334,530	5,860	17,570	2,393	107,289	20,295	512,518
Glean	2,540	11,260		2,935	383	11,881	1,386	30,365
Humboldt	13,454	147,475	14,381	3,167	763	71,008		250,248
Imperial	67,586	40,516		1,877	374	16,890		127,243
Inyo	5,802	7,759		903	1,703	3,698	2,021	21,886
Kern	24,404	140,349	17,181	6,213	715	39,629		237,491
Kings	5,260	59,146	819	1,780	638	29,336		96,979
Lake	1,800	5,688		417	62	4,793	1,670	14,430
Lassen	6,115	15,528		2,076	173	2,950		26,842
Los Angeles	387,123	4,256,903	195,076	177,475	165,191	2,123,680	13,056	7,318,504
Madera	4,453	45,251	78	1,094	440	7,554	240	59,110
Madera	58,648			4,675	630			83,403
Marietta	1,080	5,210				11,155		11,155
Mariposa	19,124	19,124		226	457	11,648		32,255
Merced	800			4,494	240	23,546		216,340
Merced	6,921	176,007			134		5,132	13,047
Medoc	594	4,068	1,027	4,675		7,760		2,068
Mono		2,068						2,068
Monterey	7,783	19,695	4,283	3,707	969	40,316		76,753
Napa	3,057	852	2,806	3,783	165	12,275		22,938
Orange	28,457	107,763	49,314	9,081	3,989	40,872	2,306	241,782
Placer	5,435	44,720		3,562	130	18,988		72,835
Plumas	547	14,968		1,717	20	2,431		19,683
Sacramento	25,356	552,520	3,814	7,963	1,972	81,349		672,974
San Bernardino	70,521	212,550	5,474	8,148	1,353	84,691		382,737
San Diego	40,021	396,515	19,481	19,236	803	73,224		549,280
San Joaquin	13,085	254,468	4,510	16,697	9,602	43,154		341,516
San Luis Obispo	5,311	12,241	4,638	1,815	480	56,661		81,146
San Mateo	9,268	105,573	6,339	3,321	494	104,670		229,665
Santa Barbara	13,275	102,657	9,869	5,171	924	74,876	12,570	219,342
Santa Clara	11,131	289,126		3,335		62,840		374,507
Santa Cruz	4,829	73,442	8,075	2,393	490	19,627		100,781
Shasta	9,794	23,755		4,792	430	27,123	403	66,167
Sierra	18	3,098		406	251	1,928		6,303

Solano.....	13,523	31,034	5,797	225	12,525	10	63,114
Sonoma.....	9,460	57,488	6,971	1,512	55,866	1,501	138,535
Stanislaus.....	9,655	102,775	5,367	949	24,276	3,008	149,573
Sutter.....	7,068	21,919	5,876	-----	10,253	-----	45,114
Tehama.....	4,970	12,880	1,161	440	15,502	-----	34,953
Trinity.....	425	9,898	120	140	2,912	-----	13,495
Tulare.....	11,100	123,491	4,252	1,118	71,124	7,551	225,117
Yolo.....	7,352	36,062	2,381	120	20,735	-----	68,844
Yuba.....	3,484	29,539	1,604	40	14,781	-----	54,627
Totals.....	\$1,000,533	\$9,803,992	\$383,854	\$211,458	\$4,288,986	\$256,898	\$16,344,189

STATE DEPARTMENT OF PUBLIC WELFARE.

STATE OF CALIFORNIA

DEPARTMENT OF PUBLIC WELFARE

ANNUAL REPORT OF-----COUNTY AUDITOR

For Year Ending June 30, 1926

EXPENDITURES

1. Total expenditures for county jail-----		\$-----
a. For maintenance and operation-----	\$-----	
b. For repairs and improvements-----	\$-----	
2. Total expenditures for county hospital-----		\$-----
a. For general hospital-----	\$-----	
b. For old people's home (if one)-----	\$-----	
c. For tuberculosis hospital (if one)-----	\$-----	
3. Total expenditures for detention home-----		\$-----
a. For maintenance and operation-----	\$-----	
b. For repairs and improvements-----	\$-----	
4. Total expended for probation officer-----		\$-----
(Does not include care of children in institutions)		
5. Total expended for care of insane-----		\$-----
(Includes examination fees and care of insane in private or state hospitals)		
6. Total expended for outrelief-----		\$-----
a. Supplement to state aid (support of orphans)-----	\$-----	
b. Care of children not on state aid-----	\$-----	
* c. Care of children in state institutions-----	\$-----	
d. Care of children in other institutions-----	\$-----	
e. Relief to families in their own home-----	\$-----	
f. Pensions to blind-----	\$-----	
g. Burial of indigents and old soldiers-----	\$-----	
h. Transportation of indigents-----	\$-----	
7. Other miscellaneous expenditures (if any)-----		\$-----
Total expenditures for Charities and Corrections-----		\$-----

RECEIPTS

1. State tuberculosis subsidy-----	\$-----
2. State orphan aid fund-----	\$-----
3. Estates of deceased persons-----	\$-----
4. Payments from county hospital patients-----	\$-----
5. Payments from parents or guardians for dependents-----	\$-----
Total receipts-----	\$-----

Signed-----Auditor

*PRESTON
WHITTIER
VENTURA
SONOMA

Chapter 18, Statutes 1925, obliges this Board to collect reports from state, county and city institutions, and provides a penalty for failure on the part of any public official to furnish the desired information or statistics.
Please return to the office of the STATE DEPARTMENT OF PUBLIC WELFARE, Room 625, State Building, San Francisco. Keep duplicate for your files

STATE OF CALIFORNIA

DEPARTMENT OF PUBLIC WELFARE

ANNUAL SOCIAL REPORT FOR-----COUNTY

For Year Ending June 30, 1926

Number of transients given relief during year-----
 Number of resident single men given relief during year-----
 Number of resident single women given relief during year-----
 Number of individuals in-----families given relief-----
 (Number)

Total number of individuals receiving relief during year-----
 Total number of individuals receiving relief June 30, 192-----
 If possible state nationalities of persons receiving aid:

NATIONALITY	NUMBER	NATIONALITY	NUMBER
1. -----	-----	6. -----	-----
2. -----	-----	7. -----	-----
3. -----	-----	8. -----	-----
4. -----	-----	9. -----	-----
5. -----	-----	10. -----	-----

Give causes of dependency, by indicating the number of cases in which all or any following factors contributed to dependency:

- | | |
|--|---------------------|
| 1. Sickness other than tuberculosis_____ | 11. Blind _____ |
| 2. Tuberculosis _____ | 12. Crippled _____ |
| 3. Permanently incapacitated_____ | 13. Unfit home_____ |
| 4. Unemployment _____ | 14. _____ |
| 5. Orphaned or half orphaned_____ | 15. _____ |
| 6. Widowed _____ | 16. _____ |
| 7. State Hospital commitment of breadwinner_____ | 17. _____ |
| 8. State Prison commitment of breadwinner_____ | 18. _____ |
| 9. County Jail commitment of breadwinner_____ | 19. _____ |
| 10. Desertion _____ | 20. _____ |

Total cases involved_____

ADMINISTRATION OF OUTRELIEF

By whom is outrelief administered_____

Signed_____

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EXTENSIVE COUNTY CONFERENCES AND SURVEYS FOR YEARS ENDING JUNE 30, 1924, 1925 AND 1926.

1924	1925	1926
Butte	Contra Costa	Colusa
Fresno	Del Norte	Contra Costa
Humboldt	Fresno	Humboldt
Kings	Humboldt	Imperial
Madera	Napa	Inyo
Mendocino	Santa Clara	Kern
Merced	Solano	Lassen
Monterey		Modoc
Placer		Monterey
Sonoma		Shasta
Siskiyou		Siskiyou
		Tehama

COUNTY HOSPITALS AND POOR FARMS.

LAW AFFECTING COUNTY HOSPITALS.

Political Code §2333. The department is hereby authorized and empowered and it shall be its duty as a whole, or by committee, or by its secretary, or other agent, whom it may authorize to investigate, examine, and make reports upon the *charitable*, *correctional*, and *penal institutions of the state*, including the state hospitals for the insane, of the counties, cities and counties, cities, and towns of the state, and such public officers as are in any way responsible for the administration of public funds used for the relief or maintenance of the poor. All the persons or officers in charge of or connected with such public institutions, or with the administration of said funds, are hereby required to furnish to the board or its committee or secretary such information and statistics as they may request or require, and allow said board, committee, or secretary free access to all departments of such institutions and to all of their records. In order to secure accuracy, uniformity, and completeness in such statistics and information, the department may prescribe such forms of reports and records to be kept by all persons, associations or institutions subject to the provisions of this chapter, other than those public institutions for which a different form has been or may be prescribed by the department of finance, and it shall be the duty of each of such persons, associations or institutions to keep such records and to render such reports in conformity to the forms so prescribed; *provided, however*, that, so far as the same may be applicable there shall be incorporated in such forms the information and data which is now or may hereafter be required to be contained in the records and reports of the several state hospitals. *All plans of new buildings, or parts of buildings for any of the public institutions coming under the provision of this section, or any additions or alterations in such buildings, shall, before their adoption by the proper officials, be submitted to the board for suggestions and criticism.*

CHANGES IN COUNTY HOSPITALS.

The section, as it applies to county hospitals, has remained unchanged since the establishment of the Board of Charities and Corrections. The first report of the secretary, written in 1904, tells of his visit to each existing county hospital, and gives a brief but illuminating description of buildings, their condition and equipment. This record makes an interesting basis for comparison of hospital facilities in 1904 and those as they are now in 1926, exactly twenty-two years later. Many recommendations made in the earlier period, are still unfulfilled; in other instances enormous forward strides have been made. The progress of medicine in these two decades has been great; the best of our county hospitals include the finest facilities for human care. The poor ones of the present day repeat the story of 1904 to a discouraging degree. The description of location of these buildings paints a picture of growth in population and progress as no statistical figures could. For instance, the Sacramento Hospital is described as "about three miles east of the Capitol—with a farm of sixty acres, well stocked with cows, hogs and poultry and about ten acres are devoted to garden." This is the same site which is in use at the present time. The present report would describe it as occupying ground in the midst of a high type residence section—at no great distance from the State Capitol.

Orange County has the following notation: "The county has no hospital or almshouse. An old dwelling in town is rented of a man who would be a pauper were it not for the rent. He and two other men are quartered there. The town gives those two an allowance to live on, one getting his meals outside, the other cooking his own in the house. There is in the town a private hospital and the sick poor are provided for there. Many who would be in an almshouse are given a monthly allowance." There is no further mention of the institution until we see in the report of 1913 "capacity 57." "New building is concrete, old building frame." The report of 1914-1916 reads: "One of the most satisfactory plants is in Orange County."

In 1926 we have the following: "The hospital situation has been greatly improved in the last three or four years. A well-established clinic is in operation, is used by all of the physicians in Orange County. The orthopedic work, formerly done in Los Angeles hospitals, is now cared for in their own county, two specialists in orthopedic work holding clinics twice monthly.

There is a full time health unit, which is composed of a physician and fifteen public health nurses.

They have a social service worker in the county hospital and the boarding home work is entirely under the Health Department.

New building plans are in operation for extending the hospital work and clinical care."

RECOMMENDATIONS.

The recommendations of the pioneering days appear prophetic in their farsightedness. The report of 1908 summarizes the suggestions of previous ones in the following: "An ideal county hospital should provide:

1. A residence for the superintendent separate and apart from the quarters of the inmates.
2. Separate quarters for both sick and surgical cases. The ward system may be partly used, but there should be single rooms for such cases as may require isolation.
3. A certain number of comfortable private rooms for patients who can afford to pay a limited sum for such care. In all of our larger counties there are private patients who need hospital treatment who can afford to pay a small sum of from \$5 to \$10 a week, but who are not able to pay the larger sums demanded by private hospitals. This class should be provided for in the county hospital and receive special care.
4. Good accommodations for the paralytic and permanently disabled.
5. Separate and isolated quarters for both the consumptive and those afflicted with contagious diseases.
6. Suitable rooms for the custodial cases—the old people who are able to get around and partly help themselves. These may be in the main building or in detached buildings. Those who are able should be required to perform some labor. This must be graded in accordance with their ability. It would be better for them, and they owe it to the county. The keeping of such people in idleness is an injury.
7. For the perfect separation of the sexes, especially of the custodial cases. The arrangement should be such that no scandal can arise.
8. Suitable rooms for the employees. These should, for the most part, be in the administration or residential portion of the building."

Had all of these been carried out, many of the hospitals of the present day might not be confronted with such serious problems as they are now facing. They can be repeated as worthy of consideration today with the addition of such facilities as modern science has brought to light.

We should add as recommendations:

9. That a medical superintendent be actively in charge of each hospital.
10. That adequate trained nursing service be furnished.
11. That each hospital make provision for maternity care in quarters separate from those of other patients.
12. That there be ample provision for the care and custody of mental cases.
13. That there be provision in every hospital for the segregated care of children in need of medical and surgical service.
14. That occupational therapy be provided.
15. That the social service work in smaller counties be so organized as to function in behalf of the hospital; that in larger counties the hospital employ trained social service workers, who shall cooperate with existing agencies.
16. That constant vigilance be exercised in regard to fire hazard.
17. That standard records be kept, both for the hospital and as a basis for statistics and research.

The department feels that to carry out these purposes, a semi-annual meeting of hospital superintendents should be called by the State Board, where hospital problems shall be discussed and where experts on hospital administration and care of patients shall be called into conference.

Six counties have institutions used solely as hospitals.

Eleven counties have separate poor farms.

Forty-six counties have joint hospitals and poor farms.

Two counties have no hospitals.

TABLE 16.

Visits to County Hospitals for Years Ending June 30, 1924, 1925 and 1926.

County.	1924	1925	1926
Alameda	4	2	3
Amador	--	1	--
Butte	4	1	--
Calaveras	--	1	--
Colusa	2	--	1
Contra Costa	1	*	1
Del Norte	1	--	1
El Dorado	--	1	--
Fresno	4	*	1
Glenn	2	--	1
Humboldt	2	--	3
Imperial	2	--	1
Inyo	--	--	1
Kern	3	1	1
Kings	1	--	1
Lake	1	--	1
Lassen	--	--	1
Los Angeles	3	1	1
Madera	3	--	1
Marin	2	--	--
Mendocino	1	1	3
Merced	*	1	--
Modoc	--	1	1
Monterey	2	*	--
Napa	1	2	--
Nevada	1	1	--
Orange	2	1	--
Placer	1	1	--
Plumas	--	--	1
Riverside	2	--	1
Sacramento	1	--	--
San Bernardino	3	1	1
San Diego	3	1	*
San Joaquin	2	*	2
San Luis Obispo	--	--	1
San Mateo	2	1	--
Santa Barbara	--	1	*
Santa Clara	--	1	2
Santa Cruz	4	1	1
Shasta	1	--	2
Sierra	1	1	--
Siskiyou	2	--	3
Solano	2	*	1
Sonoma	3	1	1
Stanislaus	2	--	1
Tehama	1	--	1
Tulare	1	--	1
Tuolumne	1	--	1
Ventura	3	1	1
Yolo	1	1	--
Yuba	--	--	1

* Special study.

ALAMEDA COUNTY HOSPITAL.

Since the last report was issued by this department Alameda County Hospital and Poor Farm has made such noticeable strides that it is coming to be regarded as a model. So many inquiries are received that it is thought well to describe it in detail.

At the time of writing of this report hospital and custodial cases are maintained in the same institution, but the building of a new hospital separated from the relief home is well under way.

The farm has a dairy which supplies all the milk used in the county hospital.

The poultry ranch supplies eggs, and the hog ranch produces all pork, ham and bacon needed for the county hospital. These departments are now being developed to supply Arroyo Sanatorium and Highland Hospital, and this service can easily be extended to all the county's institutions, when the infirmary population increases.

A cost-accounting system, charging all expenditures, including interest on investments, depreciation, etc., is kept for the farm. The farmer is advised in advance of quantities of farm products needed by the institution, and is allowed the current wholesale price. He must run a paying business.

The dairy is ideally located, with modern equipment. Much produce is raised.

There is a mattress shop, where all mattresses used by the institution and Arroyo Sanatorium are made and renovated by inmates.

The shoe and tailor shops, conducted entirely by inmates, take care of all clothing and shoe repair work.

The blacksmith, tin and machine shops meet the need for mechanical work and repair equipment.

The carpenter, plumbing and paint shops, each under the direction or one outside employee, and manned by inmate helpers, keep up the maintenance and repair work of equipment and buildings.

The power and refrigerating plants are operated by inmates, working under the direction of a chief engineer, with one assistant.

A splendidly equipped laundry, manned by inmates, under direction of one head laundryman, does all the institution work, amounting to over 35,000 pieces a week.

To meet the needs of the group of the totally handicapped or the advanced cases of tuberculosis, there is operated what is known as a Community Shop. This is under the direction of a trained occupational therapy teacher. The aim is to provide an interest through occupation, by teaching the patients basketry, weaving, matting, beadwork, and such things as they can do without much physical effort. The funds for starting this work were derived from the small profits earned by the Cooperative Canteen. The articles made are sold, one-half of the sale price given to the inmate for his work, and the other half pays for the material and time of the instructor.

The tubercular patients are taught basketry, matting and reed work. The women inmates are given various kinds of handiwork, i. e. knitting, crocheting, tatting, embroidery, etc., and the old men are taught to repair chairs, do reed work, etc.

The work is done in wards and in workshops. Only articles that have a ready sale, such as flower baskets, wood baskets, waste baskets, ferneries, magazine stands, embroidered luncheon sets of all kinds, towels, etc., are made. Tin cans from the kitchen are being used for containers for the baskets, and boxes for basket bases.

The interest taken and quality of work are evidenced by the increase in sales from \$15 the first month to \$355 a month.

The response of the patients and inmates has been even finer than hoped for; their cooperation has been very general. The attitude of some patients and inmates has been changed from one of complaint and dissatisfaction to that of happiness and enthusiasm.

A cooperative canteen, handling tobacco, candies, ice cream and soft drinks is maintained by inmates under the direction of the steward.

The extensive grounds of the institution have been developed, the lawns planted with trees, shrubs and flowers, and changed from a very unattractive to a pleasant and cheerful place.

All this work is done by inmates, under the direction of one head gardener. There is also a large greenhouse, where plants and flowers are raised for use in and about the hospital, and trees and shrubs are grown for the grounds of all the county institutions.

To make the inmates as happy as possible, and to develop an esprit de corps, the management has been making every effort to minimize the institutional aspect of the hospital, and to develop a more normal community life.

The patients sleep in dormitories, but during the day most of their time is spent out-of-doors. During the evenings and in bad weather they have a pleasant library and living rooms in which to congregate.

The meal hours are practically the same as those of the employees, and menus are varied as much as possible.

Recreation is provided by weekly moving pictures and other entertainments and religious services; current magazines and other reading matter, radio and phonograph are provided.

When an inmate becomes ill, he is immediately transferred to the main hospital, if suffering from an acute condition. If it is a chronic condition he is sent to the infirmary hospital, where he is cared for by the visiting staff and internes.

The hospital is arranged so as to facilitate giving proper care at a minimum expense. It is arranged with small wards and rooms, so that terminal cases do not die in the presence of other patients. Emphasis is placed upon helping chronic patients to get out in wheel chairs and to provide a pleasant place for them.

Alameda County has no potter's field, but arranges for burial of all unclaimed dead at regular cemeteries at a nominal fee, caskets being manufactured, graves opened, etc., by inmates.

Patients treated in the main hospital, who become convalescent, but have no home to which to go, are transferred to these wards where their recovery is hastened by being among other convalescing patients who are recovering and being discharged.

Another important service given these patients—occupational therapy through employment—is prescribed by the doctor for such a period and of such a nature as the patient is able to do, this being increased until at time of discharge the patient is able to go out and earn a living.

It is the aim of the management to provide for the sick poor, handicapped and indigent aged, a home with pleasant surroundings, proper quarters, food and care; an interest in life and means of earning their maintenance through employment, thus reducing to a minimum the necessary expenditure of public funds; and a hospital or infirmary where they may be given necessary physical and medical care at proper cost.

Although the policy developed for the Alameda County Hospital may seem extensive, any or all parts of it are applicable to neighboring counties which may plan to separate acute and custodial cases and introduce modern hospital service and industrial therapy.

It is expected that by September 1, 1926, Highland Hospital in the city of Oakland will be completed. This institution will provide for all acute medical and surgical cases; also those of children that heretofore

have been cared for in the Baby Hospital, at the expense of the county. It is modern in all its equipment and plans have been made to extend every type of service to the needy residents of Alameda County.

LOS ANGELES COUNTY HOSPITAL AND POOR FARM.

Los Angeles County has two types of wards in separate institutions, both of which have attained a high degree of efficiency and are serving a growing community and its many complex problems. The county farm cultivates an extensive tract, using its inmates as laborers.

The department for psychopathic cases is in splendid condition, and provides care for many cases that might otherwise have been committed to state institutions. Hospital service for the farm is being constantly improved and amplified. The excellent liaison between the county hospital and the poor farm is exemplary; each institution assumes its responsibilities with an understanding of the entire problem and a desire to serve its community in the broadest way. This is especially true in the development of medical and psychopathic care at the farm.

SAN FRANCISCO COUNTY HOSPITAL AND POOR FARM.

San Francisco in its completely separated hospital and poor farm exemplifies a scientific approach to its problems. The almshouse, admirably situated within the city limits but on property which is sufficiently extensive to permit ample space for buildings for raising produce, has recently added a new building to its equipment.

The County Hospital located within the city bears the stamp of thoughtful study in the equipment and arrangement of its extensive plant. The hospital compares favorably with the best type of modern institution, and reflects credit on those who so expertly administer it and under whose direction it has grown from a small institution to its present fine proportions.

COMMUNITY HOSPITALS.

San Mateo and Siskiyou have constructed at county expense community hospitals in which indigent cases are accepted but which may also admit patients who are able to pay fees of varying amounts. This appears an ideal plan for small communities in so far as the difficulties of securing medical service would otherwise be prohibitive.

In San Mateo County the poor farm is in no way connected with the hospital but in Siskiyou a common kitchen is still in operation. The department has worked in close touch with Siskiyou while the building of this plant was in progress and in the establishing of records after the completion of the structure.

Nevada County Hospital was completed in 1925. The department has watched the progress of the construction of this hospital with great interest and kept in touch with the architects and the board of supervisors.

In Monterey County a survey by the Department of Public Welfare of the needs of the community resulted in the building of a fine hospital which is in marked contrast with the former institution.

San Luis Obispo has in process of construction a county institution admirably located, where the department was able to give advice and advance the hospital's cause in the community.

Solano County's Hospital was completed before the present bien-nium. Valuable additions have been made to its plant and the arrangement shows many desirable features.

The reconstruction of the Santa Barbara Hospital was greatly assisted by a survey made by the department and at the present time it is well equipped to meet the community's problems.

San Diego has recently completed an institution for aged dependents, which embodies all modern equipment and facilities. At the suggestion of the State Department, a trained nurse was added to the staff, so that the health of the inmates might be adequately safeguarded.

Whereas it is true that in all these institutions the state's function is only one of recommendation and supervision, frequent visiting and conference have led to notable improvements. There remain, however, a number of the insanitary and hazardous types of former days. Discouraging as this may seem, Harry C. Evans, in his publication "The American Poor Farm and Its Inmates," attributes the higher grade of care in this state, as compared with other states, to the fact that a state department has powers of supervision and examination of records. In only one state—Michigan—does a state department have authority to enforce its recommendations.

The department feels that much is gained for the hospital and the farm where they are separated. Each then has a tendency to attain a higher level. Where they are combined, the county hospital seeks the level of the custodial institution, and its medical equipment is of a primitive character.

A study published by the United States Bureau of Labor in 1925, gives an illuminating description of the statistical, social and financial aspects of poor farms. It has gathered data on forty-two such homes, in California, having 5810 inmates. Their average yearly maintenance is estimated at \$415 with an investment of \$11.45 per inmate.

TABLE 17.
POPULATION OF COUNTY HOSPITALS 1905-1926.

Year	Received during year	Total patients for year	Discharged during year	In hospital June 30
1905.....	14,448	18,578	14,102	4,476
1906.....	19,827	24,303	19,685	4,618
1907.....	19,544	24,162	19,680	4,482
1908.....	17,494	21,976	16,844	5,132
1909.....	19,185	24,317	19,015	5,302
1910.....	20,849	26,636	21,150	5,486
1911.....	23,297	28,783	22,966	5,817
1912.....	26,709	32,526	26,623	5,903
1913.....	29,834	35,737	29,588	6,149
1914.....	32,149	38,298	31,288	7,010
1915.....	37,549	44,559	36,952	7,607
1916.....	43,283	50,890	42,944	7,946
1917.....	46,582	54,528	46,643	7,885
1918.....	42,493	50,378	42,678	7,700
1919.....				6,570
1920.....				6,630
1921.....				7,601
1922.....	56,111	63,712	55,638	8,074
1923.....	60,250	68,324	59,940	8,384
1924.....	66,482	74,866	65,262	9,604
1925.....	72,803	82,407	72,385	10,022
1926.....	77,200	87,222	76,293	10,929

TABLE 18.
DEFECTIVES IN COUNTY HOSPITALS FOR YEARS ENDING JUNE 30, 1924, 1925 AND 1926.

	1924	1925	1926
	A	B	C
Deaf.....	161	260	290
Blind.....	188	178	128
Feeble minded.....	279	X	187
Epileptic.....	96	105	84
Crippled.....	935	722	419
Tuberculous.....	932	1,158	1,157
Paralytic.....	X	507	419
Senile.....	X	1,157	1,239
Totals.....	2,591	4,087	3,923

X—Not reported.
A—43 counties only.
B—46 counties only.
C—40 counties only.

CHART 7.

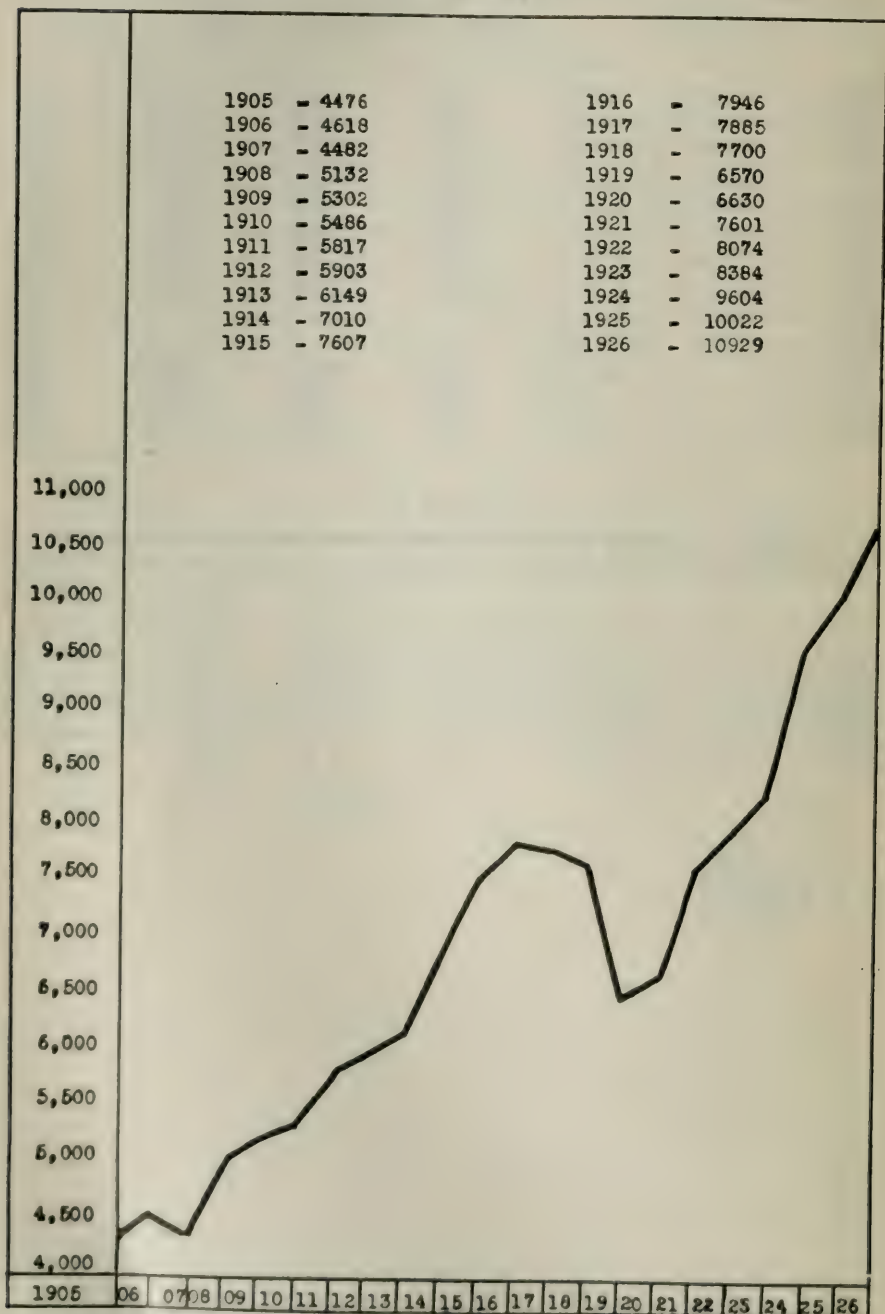
COUNTY HOSPITALS—FLUCTUATION IN TOTAL POPULATION
1905-1926.

TABLE 19.

MOVEMENT OF POPULATION IN COUNTY HOSPITALS FOR YEAR ENDING JUNE 30, 1924.

	Inmates July 1, 1923	Received in year	Total number for year	Total passed out	In hospital June 30, 1924
Alameda.....	594	4,341	4,935	4,230	705
Amador.....	22	50	72	54	18
Butte.....	63	199	262	197	65
Calaveras.....	23	50	73	56	17
Colusa.....	27	104	131	101	30
Del Norte.....	9	12	21	9	12
El Dorado.....	32	43	75	44	31
Fresno.....	261	3,269	3,530	3,255	275
Glenn.....	10	50	60	48	12
Humboldt.....	90	404	494	394	100
Imperial.....	22	503	525	498	27
Kern.....	114	1,302	1,416	1,285	131
Kings.....	38	295	333	296	37
Los Angeles Farm.....	960	1,696	2,656	1,431	1,225
Los Angeles Hospital.....	1,199	20,743	21,942	20,786	1,156
Olive View, Los Angeles.....	93	357	450	160	290
Madera.....	26	414	440	414	26
Mendocino.....	56	157	213	147	66
Merced.....	76	759	835	712	123
Modoc.....	9		9	4	5
Monterey.....	41	123	164	109	55
Napa.....	51	70	121	70	51
Nevada.....	42	51	93	46	47
Orange.....	92	1,348	1,440	1,335	105
Placer.....	76	306	382	325	57
Plumas.....	20	55	75	55	20
Sacramento.....	288	3,294	3,582	3,203	379
San Bernardino.....	154	2,047	2,201	1,826	375
San Diego.....	231	3,062	3,293	3,075	218
San Francisco Hospital.....	599	9,034	9,633	8,914	719
San Francisco Relief Home.....	1,244	1,212	2,456	1,110	1,346
San Joaquin.....	226	3,163	3,389	3,126	263
San Luis Obispo.....	29	153	182	146	36
San Mateo.....	52	60	112	73	39
Santa Clara Hospital.....	198	2,891	3,089	2,832	257
Santa Clara Farm.....	127	309	436	278	158
Santa Cruz.....	74	161	235	172	63
Sierra.....	6	10	16	9	7
Solano.....	46	159	205	159	46
Sonoma.....	94	674	768	668	100
Stanislaus.....	57	383	440	395	45
Sutter.....	27	156	183	149	34
Tehama.....	24	128	152	128	24
Trinity.....	11	16	27	10	17
Ventura.....	52	358	410	358	52
Yolo.....	38	203	241	197	44
Yuba.....	36	190	226	182	44
Totals.....	7,659	64,364	72,023	63,071	8,952
Estimate for 13 missing counties.....	725	2,118	2,843	2,191	652
Grand totals.....	8,384	66,482	74,866	65,262	9,604

TABLE 20.

EXPENDITURES OF COUNTY HOSPITALS FOR YEAR ENDING JUNE 30, 1925.

	Care and subsistence	Maintenance and operation of plant	Administra- tion and general	Farm expenses	Additions, improve- ments and repairs	Miscel- laneous	Total
Arroyo.....	\$110,512	\$23,454	\$9,128	\$2,966	\$5,716		\$151,776
Amador.....	2,403	520	4,404		4,500	\$500	12,327
Butte.....	14,492	8,180	8,288	1,340	2,547	422	35,269
Calaveras.....	3,017	1,408	5,481	1,152	763	336	12,157
Contra Costa.....	32,487	7,954	30,707		18,990	8	90,146
Del Norte.....	1,826	906	3,420	724	332	55	7,263
El Dorado.....	2,697	985	3,443	240	1,327	2,672	11,364
Fresno.....	94,453	17,965	137,537		17,682	4,586	272,223
Glenn.....	2,408	696	4,933		471	379	8,887
Imperial.....	5,737	2,629	14,308	667	1,617	1,165	26,123
Kings.....	10,614	6,177	19,474	2,227	2,786		41,278
Kings-Tulare.....	24,569	19,233	22,211	723	33,793	1,358	101,887
Los Angeles Farm.....	417,954	16,433	19,544	96,855	77,455		628,241
Los Angeles.....	347,200	52,720	1,007,758		111,238	113,007	1,629,923
Madera.....	8,566	1,000	10,247	2,304	1,621	1,831	25,569
Marin.....	1,992	754	3,423		24	2,787	8,980
Merced.....	14,517	4,335	17,234	443	3,887	6,122	46,538
Monterey.....	5,476	2,035	8,350		1,323		17,384
Napa.....	6,359	2,112	4,840	288	7,280	1,010	21,889
Nevada.....	4,494	2,133	8,000			46	14,673
Orange.....	18,952	11,483	36,616	8,028	6,035	1,897	83,011
Placer.....	7,636	1,348	7,740	1,302	4,800	813	23,639
Riverside.....	26,700	8,243	34,317		2,706	75	72,041
Sacramento.....	98,529	39,219	137,766		240,478	1,088	517,080
San Bernardino.....	65,712	23,891	83,725	32,818	39,102		245,248
San Diego.....	68,607	14,474	87,961	6,356	7,599	12,093	197,090
San Francisco.....	426,313	12,733	431,551				870,597
San Joaquin.....	63,045	33,445	58,164	53,213	54,560		262,427
San Luis Obispo.....	4,665	1,317	6,375		325		12,682
San Mateo.....	22,798	13,569	34,806		15,622	880	87,675
Santa Barbara.....	16,003	3,161	67,458	23,647	5,805		116,074
Santa Clara.....	51,608	41,442	98,033	4,432	3,153	4,891	203,559
Santa Clara Farm.....	23,172	7,153	10,468	10,047	2,010		52,850
Shasta.....	5,695	1,924	8,017	1,854	2,668	902	21,060
Sierra.....	1,302	406	1,881	65	577		4,231
Solano.....	9,072	4,770	18,857	350	5,097	850	38,996
Stanislaus.....	15,323	5,917	15,932	889	3,081	764	39,906
Sutter.....	6,890	2,643	6,448	1,081	891	3,278	21,231
Trinity.....	5,008	5,010	2,912	634	620	965	15,149
Tulare.....	23,291	5,832	20,077		9,475	205	58,880
Tuolumne.....	6,056	1,949	7,779		5,415	1,544	22,743
Ventura.....	8,407	8,003	17,099	2,601	839	4,036	40,985
Yolo.....	6,998	2,307	8,972	3,033	125	1,385	22,820
Yuba.....	10,370	1,836	6,230	878	88	1,687	21,089
Ahwahnee.....	30,595	22,702	23,028	9,534	14,182	4,203	104,244
Vaughan Home.....	14,054	2,796	11,663	1,719	2,475	1,800	34,507
Stony Brook.....	13,239	213	23,210		3,223	8,071	47,956
Fresno Old People's Home.....	15,762	6,549	7,414		1,540	831	32,096
San Francisco Old People's Home.....	195,643	37,526	120,441	13,083	3,865	21,167	391,725
Olive View.....	110,085	64,692	157,587	155	601,758	44,829	979,016
Totals.....	\$2,483,303	\$558,092	\$2,891,257	\$285,648	\$1,331,666	\$254,538	\$7,804,504

These are figures presented by superintendents.

TABLE 21.

EXPENDITURES OF COUNTY HOSPITALS FOR YEAR ENDING JUNE 30, 1926.

	Care and subsistence	Mainte- nance and operation	Administra- tion and general	Farm expenses	Additions, repairs and improve- ments	Miscel- laneous	Total
Amador.....	\$3,423	\$611	\$4,899	\$1,068	\$5,250	\$302	\$15,553
Butte.....	13,920	4,285	9,630	3,875	766	3,071	35,547
Calaveras.....	3,682	1,718	5,534	508	1,825	273	13,540
Contra Costa.....	32,324	10,544	34,102	-----	6,013	8	82,991
Del Norte.....	1,172	824	3,875	570	698	289	7,428
El Dorado.....	4,636	1,922	3,453	592	2,632	-----	13,235
Fresno.....	103,218	22,997	146,703	-----	125,721	7,703	406,342
Glenn.....	8,703	638	4,064	147	1,209	1,017	15,778
Imperial.....	8,595	2,068	13,116	1,925	4,166	9,268	39,138
Kern.....	26,356	13,552	45,242	148	-----	6,168	91,466
Kings.....	11,689	4,827	19,393	1,994	2,290	437	40,630
Olive View.....	165,932	122,974	307,001	3,401	331,669	40,107	971,081
Los Angeles Farm.....	512,011	18,203	18,629	154,882	77,976	-----	781,701
Los Angeles.....	398,952	62,936	1,104,903	-----	94,832	156,443	1,818,066
Madera.....	4,743	1,440	9,937	539	4,767	459	21,585
Mendocino.....	8,402	2,706	6,666	941	402	196	19,313
Merced.....	14,195	5,939	18,887	607	5,176	3,014	47,818
Monterey.....	8,210	1,969	8,123	-----	-----	1,392	19,964
Napa.....	6,855	2,121	4,900	300	1,025	1,110	16,311
Nevada.....	3,837	1,657	7,961	4,161	400	56	18,072
Orange.....	22,411	6,032	40,683	6,448	23,511	1,763	100,848
Placer.....	6,810	1,452	7,740	1,364	4,957	769	23,092
Riverside.....	28,719	7,661	38,459	-----	65,029	141	140,009
Sacramento.....	114,372	26,808	174,700	-----	140,104	8,955	464,939
San Bernardino.....	69,380	13,382	96,688	28,693	18,153	-----	266,296
San Diego.....	109,207	17,556	118,064	4,585	20,757	19,922	290,951
San Francisco.....	104,264	63,460	462,735	-----	-----	-----	630,459
San Joaquin.....	125,722	19,131	77,924	12,765	24,600	9,672	269,814
San Luis Obispo.....	4,201	1,244	6,195	-----	366	233	12,239
Santa Barbara.....	12,822	8,899	25,562	12,760	22,206	5,120	87,369
Santa Clara.....	49,951	32,965	92,052	4,802	2,826	2,640	185,236
Shasta.....	9,099	1,993	8,311	2,713	983	655	23,754
Sierra.....	1,115	415	1,875	12	169	110	3,696
Solano.....	8,465	5,352	14,587	646	4,906	282	34,238
Sonoma.....	18,153	7,267	23,248	2,795	5,750	271	57,484
Stanislaus.....	16,320	4,812	14,922	1,988	1,790	863	40,695
Sutter.....	7,300	1,931	6,450	743	126	3,608	20,158
Tulare.....	18,794	12,802	22,707	-----	611	265	55,179
Tuolumne.....	7,251	2,401	9,284	-----	4,912	1,031	24,879
Ventura.....	8,935	3,180	17,000	1,800	1,700	9,000	41,615
Yolo.....	5,600	8,000	9,000	2,973	-----	1,217	26,790
Yuba.....	9,479	2,432	7,817	102	337	1,155	21,322
Stony Brook.....	12,084	4,283	23,164	-----	2,589	11,395	53,515
Totals.....	\$2,111,309	\$537,389	\$3,076,785	\$260,847	\$1,013,199	\$310,380	\$7,309,909

These figures are presented by superintendents.

TABLE 22.
MOVEMENT OF COUNTY HOSPITAL POPULATION FOR YEAR ENDING JUNE 30, 1925.

	Number in hospital on July 1, 1924	Number patients admitted during year	Total patients for year	Number dismissed during year	Number in hospital June 30, 1925
Alameda.....	705	4,525	5,230	4,521	709
Amador.....	18	67	85	64	21
Butte.....	65	211	276	210	66
Calaveras.....	18	57	75	59	16
Colusa.....	30	117	147	116	31
Contra Costa.....	92	785	877	803	74
Del Norte.....	13	10	23	10	13
Fresno.....	272	3,362	3,634	3,356	278
Glenn.....	12	55	67	47	20
Imperial.....	27	470	497	463	34
Kings.....	37	374	411	367	44
Lassen.....	11	73	84	73	11
Los Angeles.....	1,156	20,778	21,934	20,841	1,093
Madera.....	28	362	390	363	27
Marin.....	9	530	539	539	
Merced.....	99	667	766	677	89
Monterey.....	35	145	180	143	37
Napa.....	51	70	121	69	52
Nevada.....	47	68	115	71	44
Orange.....	105	1,418	1,523	1,412	111
Placer.....	57	308	365	308	57
Plumas.....	8	48	56	37	19
Riverside.....	114	864	978	850	128
Sacramento.....	428	4,693	5,121	4,670	451
San Bernardino.....	179	2,187	2,366	2,212	154
San Diego.....	202	3,424	3,626	3,423	223
San Francisco.....	719	9,174	9,893	9,194	699
San Joaquin.....	263	3,428	3,691	3,388	303
San Luis Obispo.....	32	214	246	214	32
San Mateo.....	52	865	917	890	27
Santa Barbara.....	86	624	710	619	91
Santa Clara.....	257	3,319	3,576	3,318	258
Shasta.....	56	249	305	256	49
Sierra.....	7	0	16	8	8
Solano.....	46	177	223	171	52
Sonoma.....	52	635	687	635	52
Stanislaus.....	45	496	541	482	59
Sutter.....	34	161	195	170	25
Tehama.....	24	115	139	120	19
Trinity.....	17	25	42	25	17
Tulare.....	59	381	440	378	62
Tuolumne.....	32	147	179	151	28
Ventura.....	54	387	441	385	56
Yolo.....	44	245	289	242	47
Yuba.....	44	239	283	238	45
Vaughan, San Diego.....	53	141	194	133	61
Los Angeles Farm.....	1,225	1,741	2,966	1,450	1,516
Olive View, Los Angeles.....	304	380	684	356	328
Stony Brook.....	42	60	102	60	42
Fresno Old People's Home.....	83	121	204	115	89
Abwahnee.....	75	96	171	98	73
San Francisco Old People's Home.....	1,346	1,209	2,555	1,127	1,428
Shasta Tuberculosis Hospital.....	4	7	11	6	5
Santa Clara Almshouse.....	158	259	417	270	147
Arroyo, Alameda County.....	177	146	323	129	194
Totals.....	9,208	70,718	79,926	70,312	9,614
Estimate for ten missing counties.....	396	2,085	2,481	2,073	408
Totals.....	9,604	72,803	82,407	72,385	10,022

Estimates for missing counties made upon basis of reports of previous or subsequent years.

TABLE 23.

MOVEMENT OF COUNTY HOSPITAL POPULATION FOR YEAR ENDING JUNE 30, 1926.

	Number in hospital on July 1, 1925	Number patients admitted during year	Total patients for year	Number dismissed during year	Number in hospital June 30, 1926
Alameda					912
Amador	21	42	63	41	22
Butte	66	230	296	230	66
Calaveras	15	71	86	60	26
Contra Costa	74	1,033	1,107	1,025	82
Del Norte	10	23	33	25	8
El Dorado	27	40	67	29	38
Fresno	278	3,545	3,823	3,543	280
Humboldt	152	849	1,001	832	169
Imperial	34	530	564	529	35
Kern	160	1,612	1,772	1,581	191
Kings	44	336	380	340	40
Lassen	11	53	64	50	14
Los Angeles ¹	2,922	22,849	25,771	22,434	3,337
Madera	27	295	322	259	63
Mendocino	49	192	241	190	51
Merced	81	619	700	610	90
Monterey	38	198	236	182	54
Napa	45	76	121	55	66
Orange	111	1,247	1,358	1,253	105
Placer	65	309	374	308	66
Plumas	21	44	65	40	25
Riverside	128	966	1,094	961	133
Sacramento	427	5,751	6,178	5,785	393
San Bernardino	186	2,327	2,513	2,332	181
San Diego	223	3,889	4,112	3,905	207
San Francisco ²	699	10,217	10,916	10,160	756
San Joaquin	303	3,621	3,924	3,588	336
San Luis Obispo	32	64	96	60	36
Santa Barbara	83	521	604	497	107
Santa Clara	404	3,471	3,875	3,462	413
Shasta	50	222	272	210	62
Sierra	8	12	20	13	7
Siskiyou	66	309	375	307	68
Solano	52	204	256	169	97
Sonoma	50	651	701	643	58
Stanislaus	59	656	715	635	80
Sutter	25	171	196	165	31
Tulare	62	561	623	560	63
Tuolumne	28	189	217	184	33
Ventura	56	401	457	418	39
Yolo	47	291	338	292	46
Yuba	45	246	291	251	40
Totals	7,284	68,933	76,217	68,213	8,916
Estimate for missing counties	2,738	8,267	11,005	8,080	2,013
Totals	10,022	77,200	87,222	76,293	10,929

¹ Includes Olive View, General Hospital and Farm.² Only General Hospital.

TABLE 24.
COUNTY HOSPITALS IN CALIFORNIA.

County	Location	Founded	Average daily attendance	Capacity	1925 average daily per capita cost	Care given	Type	Condition	Superintendent or steward	County physician
Alameda	Oakland	1864	711	650	\$1 38	H			Dr. R. G. Broderick.	Same
Alameda	Livermore	1879	179	186		T. B.			Dr. Charles Bush.	
Alameda	San Leandro	1864	680	680		A			A. C. Jensen.	
Alameda	Jackson	1889	28	50	87	Both	B	F	R. M. Ford	Dr. G. L. Lynch
Alameda	Groville	1879	22	125	1 25	Both	B		S. F. McDonald	Dr. F. M. Whiting
Alameda	San Andreas	1891	22	107	1 14	A			T. L. Dalton	Dr. E. N. Weirich
Alameda	Colusa City	1877	33	38		Both	F	P	Mrs. Edna White	Dr. W. T. Rathburn
Alameda	Martinez	1880	82	120	2 15	Both	B	G	W. H. Hough	Dr. E. Merrithew
Alameda	Crocker City	1870	11	22	1 76	Both	F	G	J. L. Wrenn	Dr. F. M. Fine
Alameda	Placerville	1880	33	60	83	Both	F	G	J. L. Wrenn	Dr. J. T. Wrenn
Alameda	Fresno	1903	296	300	2 21	H			Dr. H. C. Collins	Same
Alameda	Fresno	1903	92	97		A	B	F	Walter Sharpe	
Alameda	Willows	1891	16	35	1 52	Both	F	P	S. W. Stanton	Dr. F. H. Gamble
Alameda	Farwell	1894	164	187		Both	F	P	B. H. McNeil	Dr. Carl Wallace
Alameda	El Centro	1916	50	60	1 43	Both	F	F	F. G. Wier	Dr. L. C. House
Alameda	Independence	1905	30	30		A	F	G	Robert Blake	Dr. H. W. Crook
Alameda	Kearnsfield	1893	131	150		Both	F		Dr. Jos. Smith	Same
Alameda	Kearnsfield	1919	43	50	1 71	T. B.	B	G	Dr. E. A. Schafer	Dr. T. S. Rosson
Alameda	Kearnsfield	1894	35	55		Both	F		W. D. Drennan	
Alameda	Kearnsfield	1910	5	10		Both	F	G	R. A. Morrison	Dr. H. P. Stupp
Alameda	Kearnsfield	1870	10	20	3 97	H			Dr. H. B. Ehle	Same
Alameda	Kearnsfield	1909	1,008	1,283	3 73	A	B	G	Dr. Neal Wood	Same
Alameda	Kearnsfield	1870	1,400	1,655		T. B.	F		Wm. Harrison	
Alameda	Kearnsfield	1920	500	600		Both	F	F	Dr. W. H. Butler	Dr. R. R. Dearborn
Alameda	Kearnsfield	1893	28	50	3 33	Both	F	P	W. E. Metcalf	Dr. R. G. Duffley
Alameda	Kearnsfield	1914	18	18		Both	F		Mary Finch	
Alameda	Kearnsfield	1882	50	85		Both	F	P	Wm. Zimmerman	Dr. S. L. Rea
Alameda	Kearnsfield	1873	82	100	1 46	Both	B		Dr. S. Scandrett	Dr. D. W. Zinker
Alameda	Kearnsfield	1884	8	14		Both	F	F	Mrs. Anna Pack	Dr. W. E. Coppedge
Alameda	Kearnsfield	1906	3	10	1 53	A	F	P	W. D. Miller	Dr. G. A. Kelley
Alameda	Kearnsfield	1885	31	68		Both	F	P	Fred Groaton	Dr. Garth Parker
Alameda	Kearnsfield	1874	48	100	1 59	Both	B-F	G	C. A. Steere	Dr. D. Murray
Alameda	Kearnsfield	1858	40	65		Both	F	G	N. W. Bennetis	Dr. A. H. Tickall
Alameda	Kearnsfield	1914	106	160	1 86	Both	F	P	Dr. H. Zeiser	Same
Alameda	Kearnsfield	1860	89	127	72	Both	F	G	Wm. N. Walsh	Dr. J. G. McKay
Alameda	Kearnsfield	1910	35	35	1 70	Both	B	G	C. L. Remick	Dr. B. J. Lasewell
Alameda	Kearnsfield	1893	110	175	1 23	Both	B	G	Dr. Wm. R. Dorr	Same
Alameda	Kearnsfield	1848	414	510	1 93	Both	F	G	Dr. A. K. Dunlap	Dr. E. C. McDonald

San Benito.	Hollister.	1898	166	230	2 05	Both	B	G	Mrs. Lena Gould.	Dr. L. C. Hull
San Bernardino.	San Bernardino.	1880	210	250	1 42	Both	B	G	Dr. E. L. Fininger.	Same
San Diego.	San Diego.	1900	55	75	1 42	T. B.	B	G	Dr. G. R. Stevenson.	Dr. F. C. Straboda
Vaughan Home.	San Diego.	1918	1,070	1,080	3 57	H.	B	G	Dr. R. Roy Stephenson.	Same
San Francisco.	San Francisco.	1855	1,420	1,480	2 54	Both	B-F	G	Dr. E. B. Frick.	Same
San Francisco Relief Home.	San Francisco.	1906	1,282	310	2 54	Both	B-F	G	C. M. Wallenberg.	Same
San Joaquin.	Stockton.	1893	33	43	1 95	Both	B	G	Dr. Wm. Friedberger.	Same
San Luis Obispo.	San Luis Obispo.	1873	42	54	4 67	H	B	G	J. E. Lewis.	Dr. Roy Cox
San Mateo.	Berkeley.	1898	89	130	2 97	Both	B	G	Bertha Budworth.	Dr. W. C. Baker
San Mateo Farm.	San Mateo.	1898	262	350	2 12	Both	B-F	G	Nell E. Bolan.	Same
Santa Barbara.	Santa Barbara.	1890	145	160	1 15	Both	B-F	G	Dr. Doxey Wilson.	Dr. G. E. Lovern
Santa Clara.	Milpitas.	1856	55	100	1 26	Both	B-F	G	J. S. Carson.	Same
Santa Clara Almshouse.	Santa Cruz.	1875	61	75	1 78	Both	B	G	B. F. Crews.	Dr. A. S. Phillips
Santa Cruz.	Santa Cruz.	1874	52	120	1 93	Both	B	G	C. R. Heryford.	Dr. E. Dozier
Shasta.	Redding.	1917	9	20	1 26	Both	B	G	J. J. Quinn.	Dr. W. B. Hardie
Sierra.	Downieville.	1860	52	76	1 78	Both	B	G	Dr. Chas. Plus.	Same
Siskiyou.	Yreka.	1856	57	85	1 93	Both	B	G	A. Donaldson.	Dr. S. A. Bronsford
Solano.	Fairfield.	1860	35	48	1 66	Both	B	G	Dr. S. S. Bogle.	Dr. S. S. Bogle
Sonoma.	Santa Rosa.	1883	57	85	1 93	Both	B	G	J. A. Rydberg.	Dr. F. R. DeLappe
Stanislaus.	Modesto.	1873	30	65	1 40	Both	B	G	N. J. Wilcoxson.	Dr. A. E. Gray
Sutter.	Yuba City.	1870	18	30	2 42	Both	B	G	Ernest Thompson.	Dr. Walter Gray
Tehama.	Red Bluff.	1886	54	80	2 40	Both	B	G	E. E. Harrigan.	Dr. D. B. Fields
Trinity.	Weaverville.	1850	26	84	2 40	Both	B	G	M. W. Grace.	Dr. C. M. White
Tulare.	Visalia.	1870	59	84	2 41	Both	B	G	A. F. Doyle.	Dr. G. C. Wigley
Tuolumne.	Sonora.	1896	47	60	1 20	Both	B	G	Dr. L. Cagnacci.	Dr. R. W. Homer
Ventura.	Ventura.	1890	54	80	1 06	Both	B	G	Fred Lamb.	Dr. H. D. Lawhead
Yolo.	Woodland.	1860	71	82		Both	B	G	C. E. Ashburn.	Dr. J. A. Duncan
Yuba.	Marysville.	1860				T. B.	B	G	Lola A. Cease.	
Almadene (Madara-Merced-Stanislaus).	Almadene.	1920				T. B.	B	G		
Winnar Sanitarium (Amador, Contra Costa, Placer, Sutter, El Dorado, Tuolumne, Sacramento, Yolo, Yuba).	Weimar.					T. B.	B	G		

G=Good.

F=Fair.

P=Poor.

T. B.=Tuberculosis.

A=Almshouse.

H=Hospital.

F=Frame.

B=Brick, stone, etc.

REGULAR QUESTIONNAIRE SENT OUT ANNUALLY TO COUNTIES AND INSTITUTIONS.

STATE OF CALIFORNIA

DEPARTMENT OF PUBLIC WELFARE

ANNUAL FINANCIAL REPORT OF-----COUNTY HOSPITAL

For Year Ending June 30, 1926

EXPENDITURES

Care and subsistence-----	\$-----
Food, supplies, tobacco-----	\$-----
Clothing and bedding-----	\$-----
Medicines-----	\$-----
Maintenance and operation of plant (water, rent, light, heat, equip- ment, etc.)-----	-----
Administration and general (salaries, wages, postage, express, travel- ing, stationery, etc.)-----	-----
Farm expenses-----	-----
Additions, improvements and repairs-----	-----
Miscellaneous-----	-----
Total expenditures for year-----	\$-----

RECEIPTS

By appropriation from supervisors-----	\$-----
Payment from patients-----	-----
Sale of farm products, etc-----	-----
Otherwise-----	-----
Total receipts for year-----	\$-----
*Daily per capita cost of maintenance-----	\$-----
†Actual cost to the county for the year's operation-----	\$-----

Signed-----

Title-----

* Per capita cost is figured by dividing total expenditures by total individual days of care.

† Total expenditures—Less receipts other than appropriations from supervisors.

Chapter 18, Statutes 1925, obliges this Board to collect reports from state, county and city institutions, and provides a penalty for failure on the part of any public official to furnish the desired information or statistics.

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STATE OF CALIFORNIA

DEPARTMENT OF PUBLIC WELFARE

ANNUAL SOCIAL REPORT OF-----COUNTY HOSPITAL

For the Year Ending June 30, 1926

	MEN	WOMEN	CHILDREN	TOTAL
Capacity of institution				
Number of patients on July 1, 1925				
Number of patients received during year				
Total patients cared for during year				
Number of patients discharged during year				
Number of patients on June 30, 1926				
Number of insane patients				
Number of hospital * patients (except tuber- culosis)				
Number of tuberculosis patients				
Number of patients treated by outpatient department				
Number of custodial patients				

The number of patients on July 1, 1925, plus the number of patients received during year should equal the total patients cared for during year, from which number the number of patients discharged during year is subtracted to give the number of patients on June 30, 1926.

Average daily population-----
 Number of day's care given----- (Multiply average daily population by 365)
 Number born in hospital-----
 Number died in hospital-----
 Number of employees, including nurses, on regular staff-----
 Number of trained nurses on regular staff-----
 Number of hospital * pay patients-----
 Number of free patients-----
 Number of juveniles maintained for other than medical care†-----
 Number for medical care-----
 Number of custodial cases who are blind†-----
 Epileptic†-----; cripple†-----; tuberculosis†-----
 Deaf†-----; feeble-minded†-----; Senile†-----; paralytic†-----

* NOTE.—Hospital cases mean those who are in hospital for treatment for illness or injury and are temporary patients only. Custodial cases are indigents who make the hospital their home.

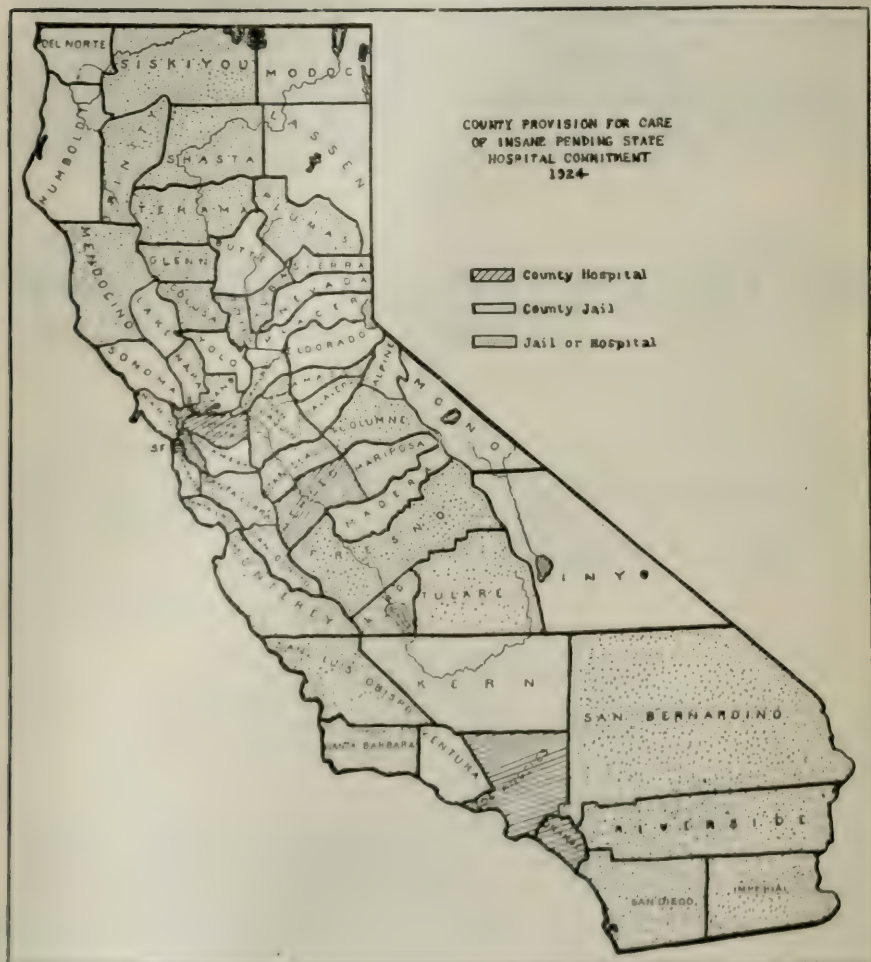
† Include total for the year, if possible; otherwise include only the population of June 30, 1926, but specify which is included.

Signed-----

 Title

Since June 30, 1926, closes the biennial period for state business, we shall greatly appreciate it if you will return your report as soon as possible, thus enabling us to publish our reports for this period at an early date.

CHART 8.



B. CHILDREN.

The State of California wrote into the constitution of 1879 a pledge to safeguard children. For purposes of practical legislative procedure this location of a child caring law may be unwieldy but as a keynote on which to build a state program it has a challenge which resounds and must be answered and carried on.

The state's attitude must be one of protection and standard bearing. It must pave the way for smaller communities to follow. It can not attempt a complete schedule of administration, but it shall and does take over some such duties and includes many others of an advisory and supervisory nature. One duty of greatest importance is to stimulate and organize local activities to their highest point of proficiency. The state can delegate the actual visitation and approval of boarding homes to subsidiary health and welfare departments, but it can not forego its responsibility of maintaining a close check on the policies and achievements of the latter. Child care is developing into an exact science. The needs of a family are no longer determined on an estimate based on sentiment, they are reduced to a scientific budgetary basis which includes provision for every aspect of family care.

A children's institution, in launching its work, must prove itself a necessity and not be founded as an expression of the philanthropic but uncomprehending outlook of an uninformed group. A nursery must show by actual studies of its district that mothers are seeking employment because there is no alternative open to them and no better plan for the care of their children than day care on a community basis.

The child of the day is not carelessly placed in the first foster home available, but his protection is carefully studied from every angle. Can he remain with his own parents? If not, why not? If he is placed what is his mental, social and physical background? Where is the best foster mother who can cope with him? Is he a normal or a problem child?

No field of child welfare is isolated. Whether it be in the matter of health, of education, of mental hygiene, or of relief, there must be the closest interrelation with all other factors and agents. All are of equal importance if a successful state's program is to function.

COORDINATION OF DEPARTMENTS.

The combining of the personnel of the two state social welfare departments has worked notably for the betterment of children. Even in the brief existence of the new arrangement, the efficiency of the reorganization has made itself obvious. A saving in time, a decrease in mileage are of small importance as compared to the benefit to children. Many additional boarding homes have been licensed, numerous applications pending for a long period have been cleared. State aided children have been found in boarding homes—unlicensed at times. A visit from our agent has been sufficient to determine eligibility to state funds and to pass on the qualifications of the home as a foster home. The dual responsibility toward orphanages has been entirely met in a single visit. Many interesting case histories of individual children have been completed through a check in the files of both state offices and many counties which had not been visited by the Board of Charities and Cor-

rections because of sparseness of population and a comparative lack of social problems were visited in the interest of state aided children and, with very little extra expense, time was spent there in the interests of the work of the State Department of Public Welfare.

Data Regarding Care of Certain Children in California.

State.

1. Board of Control, Bureau of Children's Aid.
Expended during the biennium ending June 30, 1926, \$2,985,000 for care of over 14,000 children.
2. Department of Public Welfare.
 - A. *Supervises:*
 - 721 children in county hospitals.
 - 463 children in county detention homes.
 - 1,066 children in 3 state training schools.
 - B. *Licenses:*
 - 3,739 boarding homes for 7,478 children as follows:
 - 837 homes for 1,674 children through nine licensed child placing agencies.
 - 2,222 homes for 4,444 children through licensed boards of health and county welfare departments.
 - 680 homes for 1,360 children by direct license.
 - 29 day nurseries with an average daily attendance of 1,500.
 - 9 homes for 200 convalescent and crippled children.
 - 11 preventoria for undernourished children.
 - 10 rescue homes for 435 mothers and babies.
 - 10 homes for 200 defective children.
 - 56 orphanages for 3,994 dependents.
 - 10 orphanages for 1,400 dependents and delinquents.
 - 6 training schools for 583 delinquents.
 - 9 child placing agencies supervising 5,027 children.
3. Department of Institutions.
Supervises three state training schools for 1,066 children.

Counties.

1. Expended \$573,687 for supplemental state aid to children.
2. Cared for 14,230 children in county hospitals.
3. Expended over \$2,000,000 for children cared for in their own homes.

The duties of the State Department of Public Welfare in behalf of children, are found in the following sections of the Political Code:

§2337. No person, association or corporation shall hereafter maintain or conduct in any city, county, or city and county, any institution, boarding house or other place for the reception and care of aged or infirm persons nor engage in the finding of homes for children under sixteen years of age, nor place any child under sixteen years of age in any home, without first obtaining a license or permit therefor in writing from the state department of public welfare or from an inspection service approved or accredited by such state department of public welfare.

For the purpose of this chapter the term "approved and accredited inspection service" shall be construed to mean the health department of a county or group of counties, city or group of cities, or city and county maintaining a qualified public health service which shall include at least one regularly licensed physician or a qualified social service inspection force which inspection service has been approved in writing by the state department of public welfare of the State of California.

§2338. The state department of public welfare and all approved and accredited inspection services are hereby authorized to issue permits or licenses to persons, associations or corporations to conduct institutions, boarding homes, or other places for the reception and care of aged and infirm persons or to engage in the finding of homes for children or placing children in homes, and to prescribe the conditions upon which such permits or licenses shall be granted and such rules and regulations as may be deemed best for the government of such institutions, and said inspection service or department is further empowered by one or more of its members, secretary or duly authorized representative, to inspect and report upon conditions prevailing in all such institutions, homes or places.

§2339. A permit or license issued by the state department of public welfare or by an approved or accredited inspection service shall expire twelve months from date of issuance of license, and application for renewal of a permit or license must be filed ten days prior to its expiration each year, otherwise it shall stand as automatically cancelled.

§2340. Permits or licenses may be revoked for cause after a hearing before the state department of public welfare or an approved and accredited inspection service, after written notice of the time and place of such hearing and the charges made, against the holder of the permit or license has been duly served on him, not less than ten days prior to the time fixed for such hearing.

§2341. No license may be transferred in any case, without the consent of the department, and no change of location of any institution, boarding house or other place for the reception and care of aged or infirm persons may be made without permission from the state department of public welfare or a duly approved and accredited inspection service.

§2342. Every holder of a permit or license must maintain a register setting forth the name of each aged or infirm person, or child under the age of sixteen years, the last previous address, age, nearest of kin, mother's maiden name, person responsible for his care and maintenance, and such other data as may be required by the state department of public welfare, and shall notify within forty-eight hours in writing, the state department of public welfare or the approved and accredited inspection service by which such license or permit was issued of any deaths or changes in the personnel of such home.

§2343. It shall be the duty of the district attorney of each and every county, upon application of the state department of public welfare or their authorized representatives, or an approved and accredited inspection service, to institute and conduct the prosecution of any action brought for the violation of any of the provisions of this chapter within his county.

§2344. Any person, association or corporation who or which maintains or conducts or assists in maintaining or conducting as manager or officer or in any other executive or administrative capacity an institution, boarding home or other place conducted as a place for the reception and care of aged or infirm persons or engages in finding homes for children under the age of sixteen years, or places or keeps any child under the age of sixteen years in any home without first having obtained a permit or license therefor in writing as provided in section two thousand three hundred thirty-nine of the Political Code is guilty of a misdemeanor.

Thus the work extends to

- (a) Child caring institutions (orphanages and preventoria).
- (b) Child placing organizations.
- (c) Home finding organizations (engaged both in adoptive and foster home work).
- (d) Day nurseries.
- (e) The accepting and filing of all relinquishments for adoption.

TABLE 25.

CHILDREN IN CERTAIN CALIFORNIA INSTITUTIONS FOR YEAR ENDING JUNE 30, 1924.

Type of institution	Registered July 1, 1923	Admitted during year	Dismissed during year	Registered June 30, 1924	Total cared for during year
In orphanages.....	4,756	3,642	3,414	4,984	8,398
In foster homes.....	2,400	3,170	1,570	4,000	5,570
In State training schools.....	958	1,042	978	1,022	2,000
In private training schools.....	488	642	605	525	1,130
In county hospitals.....	186	4,793	4,495	484	4,979
In jails.....	30	1,579	1,573	36	1,609
Under 7 child placing agencies' supervision.....	3,643	1,341	1,301	3,683	4,984
Totals.....	12,461	16,209	13,926	14,734	28,670

¹Estimated at rate of 2 children per licensed home, for homes licensed by state and by accredited agencies except child placing agencies.

TABLE 26.
CHILDREN IN CERTAIN CALIFORNIA INSTITUTIONS FOR YEAR ENDING JUNE 30, 1925.

Type of institution	Registered July 1, 1924	Admitted during year	Dismissed during year	Registered June 30, 1925	Total cared for during year
In orphanages.....	4,984	3,602	3,152	5,434	8,586
In foster homes.....	4,000	1,876	856	5,020	5,876
In state training schools.....	1,022	1,073	1,070	1,025	2,095
In private training schools.....	525	573	533	565	1,098
In county hospitals.....	484	11,776	11,612	648	12,260
In jails.....	38	1,831	1,818	51	1,869
Under 7 child placing agencies' supervision.....	3,683	1,612	1,183	4,112	5,295
Totals.....	14,736	22,343	20,224	16,855	37,071

¹Estimated at rate of 2 children per licensed home, for homes licensed by state and by accredited agencies except child placing agencies.

TABLE 27.
CHILDREN IN CERTAIN CALIFORNIA INSTITUTIONS FOR YEAR ENDING JUNE 30, 1926.

Type of institution	Registered at beginning of year	Admitted during year	Dismissed during year	Registered at end of year	Total cared for during year
In orphanages.....	5,434	3,701	3,741	5,394	9,135
In foster homes.....	5,020	2,326	1,542	5,804	7,346
In state training schools.....	1,025	1,071	1,030	1,066	2,096
In private training schools.....	565	618	600	563	1,183
In county hospitals.....	648	13,582	13,515	715	14,230
In jails.....	50	2,133	2,129	54	2,183
Under 7 child placing agencies' supervision.....	4,112	1,551	1,281	4,382	5,663
Totals.....	16,854	24,982	23,838	17,998	41,836

¹Estimated at rate of 2 children per licensed home, for homes licensed by state and by accredited agencies except child placing agencies.

INSTITUTIONS.

The first duty of the state department in regard to children's institutions is to issue permits or licenses to "persons, associations or corporations to conduct institutions for the care of children under sixteen years of age," and "to prescribe the conditions upon which licenses or permits shall be granted and such rules and regulations as it may deem best for the government and regulation of such institutions."

This authorization gives the board wide powers in regard to children's homes. It establishes the right to determine an issue of importance: that of whether in the state's program for child care the opening of a new institution meets a fundamental need, or whether it is merely a duplication of work already in existence. This statute has since 1913 been frequently invoked and has deterred the launching of unnecessary projects.

Since 1924 the department has issued licenses to the following:

1924—Fanny Wall Day Nursery.

1924—Frances DePauw Spanish School.

1924—Gildee Converse Memorial Day Nursery.

1924—San Joaquin Valley Child Health Association.

1925—Alhambra Day Nursery.

1925—All Nations' Community House, L. A. (Day Nursery).

1925—Assistance League of Southern California Day Nursery.

1925—Rose Avenue Cottage, Pleasanton.

1925—Russian Children's Day Home.

1925—Veterans' Children's Lodge Day Nursery, Sawtelle.

Of these only three provide 24-hour care and each of these is for a special type of work.

The Frances DePauw devotes itself to the training of Mexican girls.

The San Joaquin Valley Child Health Association was organized for the care of under-par children. Rose Avenue Cottage is for a small group of problem children. All others are for day nursery care.

The revised law of 1925 requires that all licenses for institutions shall be renewed every twelve months. This obliges the department to make a review at the end of a year of the accomplishments and attainments of each organization. This provision serves an excellent purpose; for the institution that has outlived the ideal for which it was started may be diverted to some more useful field.

HOMES INSTEAD OF INSTITUTIONS.

California has been characterized as an "over institutionalized state," but the noticeable increase in the number of boarding homes and the growing appreciation of this type of child care is reducing continuously the orphanage population. One can only reiterate the hope that orphanages may specialize in their care of children and make as inaccessible as possible to indifferent parents a home which may be substituted for the child's natural home. The state has made a definite contribution to this problem in its numerous case surveys of orphanages. It can safely say that a conscientious effort is being made, wherever possible, to readjust the orphaned child to a normal environment instead of placing it in an institution. It is the child who is the victim of marital discord or discontent who is most often shifted into these so-called orphan asylums—sometimes only for a short period.

The acceptance of a child by an institution is a serious responsibility, which the superintendent must share with the parents. The world challenges the parents who too easily relieve themselves of the care of their offspring, and yet they may have gone through a long period of reflection and doubt before doing so. A single visit to an orphanage and a brief conversation with a superintendent should not mean an immediate admission, although often, in the eyes of the parent, the institution exists for just this purpose, and apparently here is a solution of the family difficulties. There should be judicial weighing by the superintendent, as to whether no other alternative is possible. The parent's situation is often painted as emergent, and if the institution accepts the statement in good faith, without thoughtful consideration and careful case work, a critical step is taken in the life of a child which may affect his entire outlook on life and his relation to society.

STUDY OF ADMISSIONS AND DISMISSALS.

There is only one proper way of accepting children for any extra-normal type of care and that is through the agency of a carefully trained person. Were changes brought about only through this means, many a discordant family might be reconciled by a refusal to take over the responsibility of the children. The question of dismissal parallels in importance that of admission. The superintendent who has had under his guidance the molding of a young life, has a responsibility as well as a natural interest in seeing that his foster child is placed in such surroundings that he will reap the benefits of his training and that

he is not carelessly placed in an environment that may react to his disadvantage. All too few institutions can tell of any but their distinguished successes or notable failures, and yet this is the one means a director has of testing the efficacy of his work. Homes which have at the present time case workers who study admissions and dismissals are the San Francisco Nursery for Homeless Children, the Infant Shelter, the Homewood Terrace Asylum, the Presbyterian Orphanage and Farm, Los Angeles Jewish Orphan Asylum, St. Mary's, St. Vincent's, and the Roman Catholic Orphan Asylum.

IMPROVED STANDARDS IN ORPHANAGES.

Our agents have devoted much time to studies of dietaries in orphanages and have encouraged the greater use of protective foods. Starches are still too much in evidence in certain of them, but an intensive drive for a health program is constantly being carried on. Institutions are few in number which do not have scales, and weighing and measuring is a matter of routine. Diphtheria immunization is demanded for each entrant in homes of high standards, and an epidemic of the disease is almost a thing of the past. We believe that the state ought to make a minimum requirement regarding health examinations and ask for its enforcement. Too many institutions satisfy themselves with an inspection at time of admission and then demand only the attendance of a physician when an illness occurs. They have not yet accepted the modern well baby or well child clinic plan.

In the past year the department has been exceedingly fortunate in having the services for the summer months of an able representative of the state tuberculosis society, who has examined children, given talks on nutrition, and inspected general health conditions. Her work is welcomed by directors and superintendents and is of wonderful benefit to the children.

CONFERENCES ON ORPHANAGES.

The department has held two conferences with orphanage representatives, one in northern and one in southern California. At the first the San Francisco Nursery for Homeless Children acted as hostess; at the second the Los Angeles Orphans' Home. At both, health and nutrition problems were discussed by expert pediatricians.

HANDICAPPED CHILDREN.

There are three groups of children whose specialized care is commanding attention. These are the cripple, the mentally and the physically retarded child. The first, the cripple, has been greatly benefited by the devotion of two organizations. Through the fraternal order of Shriners, a fifty bed hospital, equipped with every modern facility known to orthopedic science is correcting deformities, bringing scientific resources to restoring handicapped children to normal condition. The Rotarians have undertaken the expense of the care of a large group. The program needs to be enlarged: more beds are required, more money for treatment of specialized type, more facilities for after care, such as boarding and convalescent homes, where expert care started in hospitals may be continued. Re-education, which takes into account the physical handicap, must be systematically carried out.

The home maintained by Mrs. Elise Drexler, known as Drexler Hall, gives "after care" of the highest type for orthopedic cases. The buildings are one story, well planned and provide every facility known to modern medicine for the rehabilitation of the inmates.

The Hospital for Crippled Children in Los Angeles and the Shriners Hospital in San Francisco have met a need in the state which has been a long felt and unanswered one. Both call for the whole-hearted endorsement of all of those interested in child welfare.

The International Society for Crippled Children has in recent months started a state-wide organization in California. It is at this time making a study of the state's resources, which ought to be useful and serve as a basis for an extensive program. Legislation of benefit to this group will doubtless be presented at the session of 1927.

PREVENTIVE ACTIVITIES.

The increasing interest in preventive medical work for children has led to the establishment of numerous well baby clinics, of preventoria and of summer camps, each one of which in its peculiar way makes a contribution to the general program. The influence of an awakened public health consciousness is manifesting itself. Pasadena has a new and model preventorium for boys, where fresh air treatment is the prime means of restoring health. The building, delightful in its appointments, is in a setting which of itself spells health. The public health nurse, ever vigilant, has been instrumental in the fostering of summer camps, where the under-par children of her community are started on the road to normal health. Many counties and a number of Red Cross chapters are underwriting their cost. The following institutions have camps which are in operation for the vacation months: Boys' Aid Society, San Francisco Protestant Orphanage, West Oakland Home, Boys' and Girls' Aid Society of Pasadena, and the Los Angeles Orphans' Home. All of these are visited by our agents and the cooperation of the State Board of Health is invoked, so that there is the assurance that every sanitary precaution has been observed.

The Los Angeles County Tuberculosis Society has a camp which is model in its equipment. It maintains a full year schedule, has a well trained and adequate staff and full time dental service.

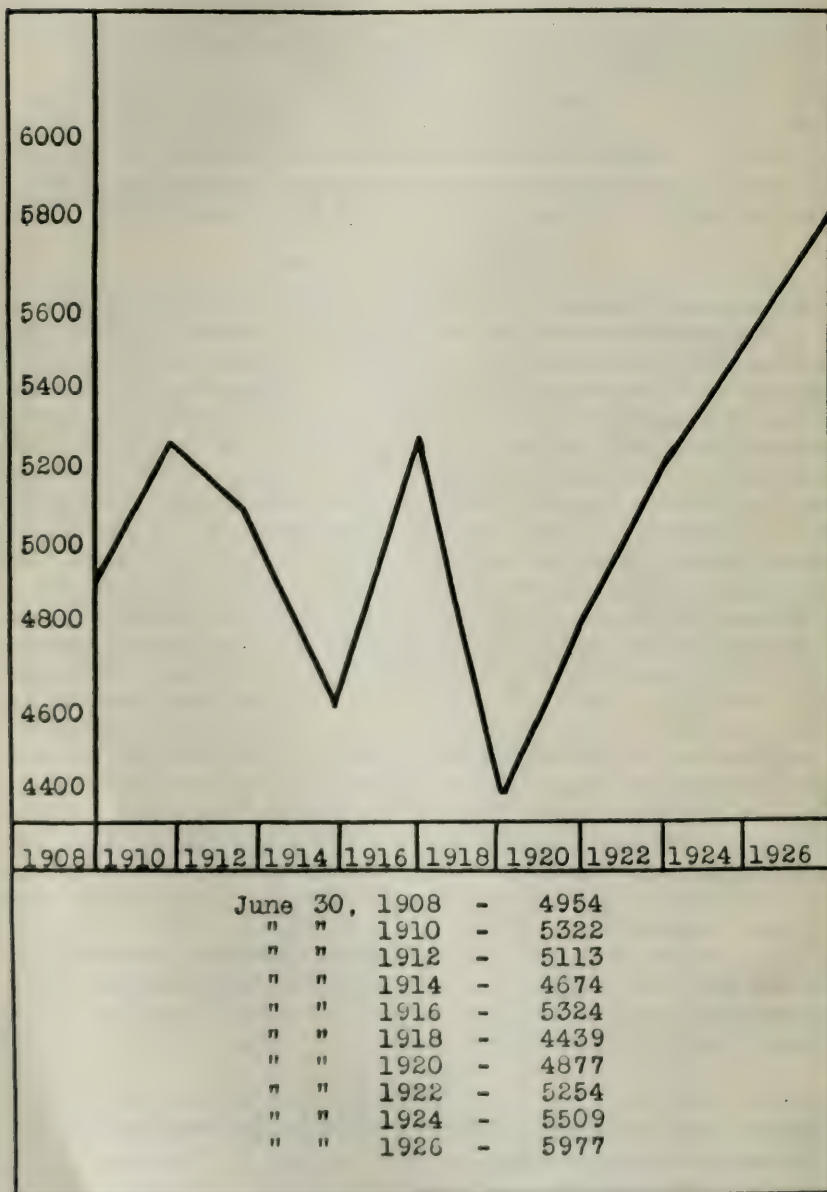
In connection with Stanford Hospital there is a convalescent home which meets a great need. All types of convalescent children are admitted, the equipment is modern, staff adequate, and much successful sun treatment has been carried on. This institution was organized and is being carried on by a splendid group of women who give the young patients their constant care and interest.

PLANS.

Plans for new buildings have been studied for the following:

- Convent of the Good Shepherd.
- David and Margaret Home.
- Helping Hand Home, San Diego.
- Home of Benevolence, San Jose.
- Infants' Shelter.

CHART 9.
FLUCTUATION IN POPULATION OF CHILDREN'S INSTITUTIONS*
1908-1926.



*Includes institutions for dependents only, those for delinquents only, and those for both dependents and delinquents.

Lark Ellen Home.
 Long Beach Home for Girls.
 Masonic Home, Covina.
 McKinley Home, Gardena.
 Oakland Ladies' Relief (Nursery).
 Pasadena Open Air School (Preventorium).
 Protestant Orphan Asylum, San Francisco.
 Pasadena Day Nursery.
 Salvation Army Truelove Home.
 San Diego Children's Home.
 San Joaquin Valley Nutritional Home.
 San Francisco Nursery for Homeless Children.
 San Francisco Ladies' Protective and Relief Society.
 St. Vincent's, Santa Barbara.
 St. Vincent's, Marin County.

ANALYSIS OF TABLES.

Chart No. 8 shows the fluctuation in population of children's institutions from 1908 to 1926. June 30, 1926, showed a total increase of 1000 for all the types.

Table No. 28, showing the movement of population, is far more disquieting. If California's increase in institutional population were only 1000 in the course of 18 years, we might feel proud of our achievements, but the great turnover indicated by table No. 28, calls for careful consideration of all those interested in child welfare. If in one year 10,000 children come and go, with the highest number at one time reaching 8000, the situation is one for intensive study.

An analysis of the parental status of these groups shows a decrease in proportion of half orphan children, but a slight increase of whole orphan children, which ought to be made the subject of careful investigation. The gradual increase in the number of children having both parents requires vigilant watching, but is doubtless one symptom of social conditions of the present day, which are affecting children in all walks of life.

Table No. 31 shows that 42.2 per cent of children in orphanages are half-orphans while 42.6 per cent have both parents.

Table No. 32 shows that 62.2 per cent of children in orphanages are placed by their parents or guardians while only 3.4 per cent are placed by social agencies.

This proves conclusively that social workers are availing themselves of boarding homes rather than of orphanages.

TABLE 28.

Movement of Population of Children in Institutions* for Years Ending June 30,
 1924, 1925 and 1926.

	1924	1925	1926
In institutions at beginning of year	5,244	5,600	5,999
Admitted during year	4,284	4,176	4,819
Discharged during year	4,019	3,686	4,341
Total cared for during year	5,509	6,090	6,478
In institutions at end of year	5,362	6,090	6,478
Number of days of care given		2,113,290	2,222,116
Least number cared for at one time	4,910	4,461	5,000
Greatest number cared for at one time		6,442	6,478

*Includes institutions for dependents only, those for dependents and delinquents, and the six training schools for delinquents only.

TABLE 29.

Movement of Population of Children in Orphanages* for Years Ending June 30,
1924, 1925 and 1926.

	1924	1925	1926
In institutions at beginning of year	4,756	4,984	5,434
Admitted during year	3,642	3,602	3,701
Dismissed during year	3,414	3,152	3,741
Total cared for during year	8,398	8,586	9,135
In institutions at end of year	4,984	5,434	5,394
Number of days of care given		1,873,086	1,984,218
Least number cared for at one time		4,162	4,979
Greatest number cared for at one time		6,042	5,951

*Includes both institutions for dependents only and those for dependents and delinquents.

TABLE 30.

Movement of Population of Children in Orphanages for Years Ending June 30,
1925 and 1926.

	<i>In institutions for dependents and delinquents</i>		<i>In institutions for dependents only</i>		<i>Total</i>	
	1925	1926	1925	1926	1925	1926
Capacity	1,398	1,658	4,885	4,895	6,283	6,553
Enrolled at beginning	1,205	1,358	3,779	4,076	4,984	5,434
Added during year	999	1,094	2,603	2,607	3,602	3,701
Total enrolled	2,204	2,452	6,382	6,683	8,586	9,135
Dismissed during year	846	1,052	2,306	2,689	3,152	3,741
In institutions at end of year	1,358	1,400	4,076	3,994	5,434	5,394
Least number cared for at one time	909	1,497	3,253	3,482	4,162	4,979
Greatest number cared for at one time	1,435	4,019	4,607	4,454	6,042	8,473
Number of days of care given	496,117	475,878	1,376,969	1,508,340	1,873,086	1,984,218

TABLE 31.

Parental Status of Children in Orphanages for Years Ending June 30,
1924, 1925 and 1926.

	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
Whole orphans	537	10.7	555	10.2	606	11.2
Half orphans	2,280	45.7	2,425	44.6	2,278	42.2
Abandoned children	169	3.3	195	3.5	48	.9
Children having both parents	1,654	33.4	2,109	39.0	2,300	42.6
Status not reported	344	6.9	150	2.7	162	3.1
Totals	4,984	100	5,434	100	5,394	100

TABLE 32.

Sources of Admissions to Orphanages for Years Ending June 30, 1924, 1925 and 1926.

	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
Juvenile court	427	11.7	571	15.7	550	14.8
Parents or guardians	2,341	64.4	2,228	62.0	2,304	62.2
Social agencies	104	2.8	265	7.5	125	3.4
Otherwise	690	19.	381	10.5	338	9.2
Not stated	80	2.1	157	4.3	381	10.4
Totals	3,642	100	3,602	100	3,701	100

TABLE 33.

Dismissals from Orphanages for Years Ending June 30, 1925 and 1926.

	1925		1926	
	Number	Per cent	Number	Per cent
To juvenile court	103	3.2	101	2.8
To parents or guardians	2,303	73.3	2,642	70.3
To social agencies	129	4.1	92	2.6
For service	87	2.7	80	2.1
Free homes or adoption	50	1.5	95	2.5
Died	7	.2	11	.4
Otherwise	144	4.5	203	5.4
Not stated	329	10.5	517	13.9
Totals	3,152	100	3,741	100

TABLE 34.

Ages of Children in Orphanages on June 30, 1925 and 1926.

	1925		1926	
	Number	Per cent	Number	Per cent
Under 2 years -----	80	1.4	108	2.1
2- 5 years -----	455	8.5	420	7.7
6- 8 years -----	1,074	19.7	960	17.8
9-11 years -----	1,500	27.6	1,331	24.6
12-13 years -----	1,045	19.3	991	18.3
14-15 years -----	721	13.2	658	12.3
16 years and over -----	451	8.2	398	7.4
Age not stated -----	108	2.1	528	9.8
Totals -----	5,434	100	5,394	100

TABLE 35.

Expenditures of Orphanages for Years Ending June 30, 1924, 1925 and 1926.

	1924	1925	1926
The Albertinum -----	\$48,266	\$47,674	\$50,169
Boys' and Girls' Aid Society, S. D. -----	10,435	-----	12,861
Boys' and Girls' Aid Society, Pasadena -----	35,735	45,087	280,125
Boys' and Girls' Industrial Home and Farm -----	139,761	89,512	78,442
Castelar Creche Hospital -----	25,796	19,332	13,269
Church Home for Children -----	11,256	12,040	11,388
Children's Home of Plaza Community Center -----	-----	5,046	4,570
Children's Home of Stockton -----	11,483	14,444	12,308
Chung Mei Home for Chinese Boys -----	4,698	13,058	26,775
David and Margaret Home for Children -----	22,365	20,812	22,028
East Side Mothers' Home -----	-----	3,509	2,697
Ellen Stark Ford Home -----	7,326	5,358	-----
Fanny Wall Children's Home and Day Nursery -----	-----	3,643	4,983
Faith Home for Children -----	2,188	3,302	2,753
Frances DePauw Spanish School -----	17,312	20,975	21,500
Fred Finch Orphanage -----	33,744	55,992	38,406
Galilean Training School -----	4,239	8,524	8,681
Grass Valley Orphan Asylum -----	42,562	36,913	42,490
Home of Benevolence -----	47,786	24,516	46,365
Holy Cross School -----	17,873	14,872	63,354
Helping Hand Home -----	6,688	8,634	12,468
Infant Shelter -----	19,290	46,414	23,361
J. O. O. F. Orphans' Home of California -----	37,958	60,251	72,381
Ione Indian Home -----	5,146	6,252	4,780
Japanese Children's Home of Guadalupe -----	6,682	6,515	7,152
Japanese Children's Home -----	9,569	-----	12,142
Kiddie Koop -----	20,483	24,441	22,253
Ladies' Relief Society of Oakland -----	52,856	54,255	61,367
Lark Ellen Home for Boys -----	28,334	10,067	-----
Los Angeles Orphans' Home Society -----	43,799	30,315	37,383
Los Angeles Orphan Asylum -----	84,305	95,943	116,530
Maria Kip Orphanage -----	12,208	13,630	10,933
Mary R. Smith's Trusts -----	5,580	4,750	4,250
Maryknoll Home for Japanese Children -----	5,428	9,615	12,896
Masonic Homes of California -----	62,906	80,649	87,700
Maud B. Booth Home -----	53,894	96,607	57,807
McKinley Industrial Home for Boys -----	150,160	409,001	87,174
McKinley Orphanage -----	8,836	12,692	13,596
Ming Quong Home -----	19,042	-----	22,282
Mission Home for Mexican Girls -----	2,991	2,687	2,318
Methodist Episcopal Home for Chinese Children -----	11,796	17,550	17,927
Nazareth House -----	6,415	9,420	14,668
Pacific Hebrew Orphan Asylum -----	76,848	125,730	166,614
Pasadena Children's Training Society -----	21,683	23,819	-----
Presbyterian Chinese Mission Home -----	19,606	20,476	22,628
Presbyterian Orphanage and Farm -----	125,058	43,215	-----
Regina Coeli Orphan Asylum -----	30,365	36,399	30,409
Roman Catholic Orphan Asylum -----	122,280	160,751	143,637
Sacramento Orphanage and Children's Home -----	46,007	48,449	128,126
St. Francis School -----	54,301	74,714	51,897
St. Catherine's School -----	-----	59,031	-----
St. Mary's Orphan Asylum -----	48,988	47,606	46,044
St. Vincent's Institution -----	412,840	222,605	203,047
St. Vincent's School -----	144,412	169,158	192,584
San Diego Children's Home Association -----	21,941	91,460	80,979
San Francisco Nursery for Homeless Children -----	79,166	46,399	57,009
San Francisco Protestant Orphanage Society -----	60,748	65,610	64,703
San Joaquin Valley Child Health Association -----	-----	6,848	9,051
Stanford Lathrop Memorial Home -----	15,551	12,495	13,312
Vista Del Mar -----	-----	41,746	88,697
West Oakland Home -----	25,263	27,448	46,756
Western Rangers -----	-----	16,653	14,161
Youth's Directory -----	19,208	19,154	19,974
Totals -----	\$2,461,456	\$2,804,063	\$2,824,200

TABLE 36.

Income of Orphanages for Years Ending June 30, 1925 and 1926.

	1925	1926
The Albertinum	\$41,681 00	\$50,500 00
Boys' and Girls' Aid Society, S. D.		12,938 00
Boys' and Girls' Aid Society, Pasadena	137,375 00	157,383 00
Boys' and Girls Industrial Home and Farm	83,711 00	75,080 00
Castelar Creche Hospital	15,592 00	16,430 00
Church Home for Children	23,597 00	15,506 00
Children's Home of Plaza Community Center	3,940 00	5,158 00
Children's Home of Stockton	12,584 00	10,527 00
Chung Mei Home for Chinese Boys	18,036 00	18,366 00
David and Margaret Home for Children	20,871 00	21,604 00
East Side Mothers' Home	3,110 00	2,937 00
Ellen Stark Ford Home	6,060 00	
Fanny Wall Children's Home and Day Nursery	3,750 00	4,986 00
Faith Home for Children	3,042 00	2,448 00
Frances DePauw Spanish School	20,838 00	22,343 00
Fred Finch Orphanage	56,609 00	37,964 00
Galilean Training School	8,393 00	8,707 00
Grass Valley Orphan Asylum	44,098 00	52,592 00
Home of Benevolence		46,193 00
Holy Cross School	34,302 00	57,330 00
Helping Hand Home		11,920 00
Infant Shelter	25,411 00	26,937 00
I. O. O. F. Orphans' Home of California	73,416 00	63,304 00
Jone Indian Home	5,925 00	4,438 00
Japanese Children's Home of Guadalupe	6,516 00	6,608 00
Japanese Children's Home		11,284 00
Kiddie Koop	21,274 00	24,652 00
Ladies' Relief Society of Oakland	55,773 00	60,030 00
Lark Ellen Home for Boys	7,816 00	
Los Angeles Orphans' Home Society	32,700 00	32,755 00
Los Angeles Orphan Asylum	94,948 00	116,523 00
Maria Kip Orphanage	14,262 00	14,304 00
Mary R. Smith's Trusts	4,750 00	4,250 00
Maryknoll Home for Japanese Children	9,131 00	12,996 00
Masonic Homes of California	80,649 00	87,701 00
Maud B. Booth Home	71,827 00	52,334 00
McKinley Industrial Home for Boys	412,382 00	176,284 00
McKinley Orphanage	9,931 00	12,802 00
Ming Quong Home		26,890 00
Mission Home for Mexican Girls	2,676 00	2,388 00
Methodist Episcopal Home for Chinese Children		17,000 00
Nazareth House	9,578 00	14,736 00
Pacific Hebrew Orphan Asylum	126,425 00	130,309 00
Pasadena Children's Training Society	24,715 00	
Presbyterian Chinese Mission Home	20,477 00	22,629 00
Presbyterian Orphanage and Farm	43,078 00	
Regina Coeli Orphan Asylum	37,691 00	25,965 00
Roman Catholic Orphan Asylum	146,293 00	116,198 00
Sacramento Orphanage and Children's Home	55,614 00	119,201 00
St. Francis School	62,364 00	51,897 00
St. Catherine's School	57,470 00	
St. Mary's Orphan Asylum	46,410 00	45,989 00
St. Vincent's Institution	213,373 00	201,831 00
St. Vincent's School	193,442 00	190,387 00
San Diego Children's Home Association	85,617 00	42,624 00
San Francisco Nursery for Homeless Children	51,217 00	57,222 00
San Francisco Protestant Orphanage Society	64,007 00	63,385 00
San Joaquin Valley Child Health Association	7,044 00	8,754 00
Stanford Lathrop Memorial Home	11,925 00	13,430 00
Vista Del Mar	46,065 00	88,613 00
West Oakland Home	25,758 00	32,961 00
Western Rangers	16,684 00	14,117 00
Youth's Directory	19,758 00	19,974 00
Totals	\$2,831,981 00	\$2,644,614 00

TABLE 37.

Expenditures of Orphanages for Years Ending June 30, 1925 and 1926.

	1925	1926
Care and subsistence	\$741,634	\$808,434
Maintenance and operation	466,363	468,466
Administrative and general	635,225	635,348
Repairs and improvements	806,779	854,112
Unspecified	94,062	7,846
Totals	\$2,804,063	\$2,824,206

TABLE 38.

Sources of Income of Orphanages for Years Ending June 30, 1925 and 1926.

	1925	1926
State aid	\$45,103	\$37,354
County aid	293,306	122,339
Donations and memberships	679,025	604,057
Sale of produce	86,608	72,967
Board for children	429,556	434,936
Community chest	451,357	507,783
Otherwise or unspecified	847,026	965,278
Totals	\$2,831,981	\$2,644,714

TABLE 39.

Average Daily Per Capita Costs in Orphanages for Years Ending June 30,
1919, 1921, 1922, 1924, 1925 and 1926.

	1919	1921	1922	1924	1925	1926
The Albertinum	\$0.51	\$0.72	\$0.47	\$0.84	\$0.80	\$0.70
Boys' and Girls' Aid Society, S. D. ....	.48	.69	--	.85	1.35	.91
Boys' and Girls' Aid Society, Pasadena ..	--	--	--	--	--	.85
Boys' and Girls' Industrial Home and Farm	--	--	--	--	--	1.25
Castelar Creche Hospital	--	--	2.14	3.00	1.76	--
Church Home for Children .....	.45	.74	.67	.84	.91	.88
Children's Home of Plaza Community Center	--	--	--	--	--	.96
Children's Home of Stockton .....	.50	.82	.91	.69	1.94	.85
Chung Mei Home for Chinese Boys	--	--	--	1.17	1.02	.69
David and Margaret Home for Children ..	.42	.75	.64	.66	.63	--
Fanny Wall Children's Home	--	--	--	--	--	.71
Frances DePauw Spanish School .....	.58	.60	.48	.54	.50	.54
Fred Finch Orphanage .....	.67	.60	.77	.82	1.71	1.09
Grass Valley Orphan Asylum .....	.61	.68	.73	.82	.65	.69
Home of Benevolence .....	.70	.71	.73	1.00	--	.49
Holy Cross School .....	.75	.76	.52	.84	.69	.93
Helping Hand Home .....	.69	.54	.55	.46	--	--
Infants' Shelter	1.29	1.27	1.03	1.47	1.52	--
I. O. O. F. Orphans' Home of California ..	.91	1.00	1.47	1.20	1.67	1.71
Ione Indian Home	--	--	--	--	--	.76
Japanese Children's Home of Guadalupe ..	--	--	--	--	--	--
Japanese Children's Home	--	1.21	1.74	1.65	1.32	1.65
Kiddie Koop	--	--	1.20	.56	1.32	1.41
Ladies' Relief Society of Oakland .....	.66	--	--	1.52	--	--
Lark Ellen Home for Boys	--	--	--	1.70	--	--
Los Angeles Orphans' Home Society .....	.67	.98	.89	.99	.87	.87
Los Angeles Orphan Asylum .....	.42	.67	.65	.96	.98	1.12
Maria Kip Orphanage	1.16	1.32	1.36	2.22	1.91	1.54
Mary R. Smith's Trusts	--	--	2.60	1.00	.90	.85
Maryknoll Home for Japanese Children ..	.50	--	.63	.40	.72	.92
Masonic Homes of California	--	--	1.84	.84	1.55	--
Maud B. Booth Home .....	.83	.95	.71	.83	1.02	1.10
McKinley Industrial Home for Boys	--	--	.80	.65	.80	1.03
McKinley Orphanage .....	.75	.64	.61	.78	.82	.73
Ming Quong Home	--	--	--	.71	.77	--
Mission Home for Mexican Girls .....	.47	.52	.44	.47	.40	.48
M. E. Home for Chinese Children	--	--	1.02	.95	--	1.56
Nazareth House	--	--	--	.81	.81	--
Pacific Hebrew Orphan Asylum	--	.85	.96	.86	1.15	1.35
Pasadena Children's Training Society ..	.40	.68	.70	.73	.70	--
Presbyterian Chinese Mission Home	--	--	--	1.00	1.25	1.40
Presbyterian Orphanage and Farm .....	.60	.87	.81	1.25	1.06	--
Regina Coeli Orphan Asylum .....	.47	.46	.52	.53	.56	.85
Roman Catholic Orphan Asylum .....	.50	.72	.60	.85	1.05	.91
Sacramento Orphanage and Children's Home	.74	.94	.92	1.00	1.02	.88
St. Francis School	--	--	1.37	1.20	1.71	1.42
St. Catherine's School .....	.33	.63	.54	.71	.94	--
St. Mary's Orphan Asylum .....	.56	.53	.44	.78	.78	.85
St. Vincent's Institution .....	.64	.62	.66	.89	.89	.84
St. Vincent's School (Marin County) .....	.72	.80	--	.92	.96	.96
San Diego Children's Home Association ..	.45	.77	.56	.60	.91	1.10
S. F. Nursery for Homeless Children .....	.86	1.13	1.32	1.30	1.44	1.51
S. F. Protestant Orphan Society	1.09	1.40	1.24	1.26	1.50	1.53
San Joaquin Valley Children's Health Assoc.	--	--	--	--	--	1.25
Stanford Lathrop Memorial Home .....	.56	--	.99	.94	1.12	.97
Vista Del Mar	--	1.21	1.74	1.65	1.32	1.30
West Oakland Home	--	.58	.81	1.28	1.47	1.21
Western Rangers	--	--	--	--	1.95	--
Youth's Directory .....	.79	.89	.88	.89	.89	.91
Lowest .....	.33	.46	.44	.40	.50	.48
Highest	1.29	2.35	2.60	3.00	1.94	1.73
Average .....	.63	.88	.90	1.00	1.11	1.03

TABLE 40.

Decades in Which Children's Institutions Were Organized.

1850-1859	4
1860-1869	6
1870-1879	8
1880-1889	10
1890-1899	13
1900-1909	23
1910-1919	26
1920-1926	29
Unstated	1

TABLE 41.

Capacity of Children's Institutions.

Capacity	Number of Institutions
Under 20	15
20-49	30
50-74	26
75-99	10
100-124	16
125-149	4
150-199	9
200-399	8
400	1
500	1

There are 47 institutions in which the children attend public schools.
 There are 39 institutions in which children attend school in institution.
 There are 19 institutions in rural districts.
 There are 17 institutions in suburban districts.
 There are 84 institutions in urban district.

CHILDREN'S INSTITUTIONS CLASSIFIED ACCORDING TO RELIGIOUS TRAINING.

Non-Sectarian.

Alhambra Day Nursery.
 All Nations Community House.
 Assistance League of Southern California Day Nursery.
 Berkeley Day Nursery.
 Bothin Convalescent Home.
 Boys' Aid Society.
 California Girls' Training Home.
 California Junior Republic.
 California Rescue Home.
 Castelar Creche Hospital.
 Children's Day Nursery.
 Drexler Hall.
 East Side Mothers' Home.
 Ebell Day Nursery.
 Fanny Wall Children's Home and Day Nursery.
 Faith Home for Children.
 Florence Crittenden Home, Los Angeles.
 Florence Crittenden Home, San Francisco.
 Fresno Day Nursery.
 Gildee Converse Memorial Day Nursery.
 Infant Shelter.
 Kern County Children's Shelter.
 Kiddie Koop, Inc.
 Ladies' Relief Society of Oakland.
 Long Beach Day Nursery.
 Los Angeles Orphans' Home Society.
 McKinley Industrial Home for Boys.
 Pasadena Day Nursery.
 Pasadena Fresh Air School.
 Redlands Day Nursery.
 Resthaven Reventorium.
 Rose Ave. Cottage.
 Russian Children's Day Home.
 Ruth Sanitarium.
 Sacramento Orphanage and Children's Home.
 St. Elizabeth's Day Nursery, Los Angeles.
 San Diego Children's Home Association.
 San Francisco Nursery for Homeless Children.
 San Joaquin Valley Child Health Association.
 San Jose Day Nursery.
 Stanford Convalescent Home.
 Stockton Day Nursery.
 Strickland Home for Boys.
 Veterans' Children's Lodge Day Nursery.
 Western Rangers.

Pillar of Fire.

Galilean Training School.

Buddhist.

Japanese Children's Home, Guadalupe.

Catholic.

Albertinum.
 Convent of the Good Shepherd.
 Grace Day Home.
 Grass Valley Orphan Asylum.
 Holy Cross School.
 Holy Family Day Home.
 Los Angeles Orphan Asylum.
 Maryknoll Home for Japanese Children.
 Mother Cabrini Day Nursery.
 Mother Cabrini Preventorium.
 Nazareth House.
 Regina Coeli Orphan Asylum.
 Roman Catholic Orphan Asylum.
 St. Boniface Indian School.
 St. Catherine's Training School.
 St. Catherine's School.
 St. Elizabeth's Day Home.
 St. Elizabeth's Infant Hospital.
 St. Francis Day Home.
 St. Francis School.
 St. Mary's Orphan Asylum.
 St. Vincent's Day Home.
 St. Vincent's Institution.
 St. Vincent's School for Boys.
 Stanford-Lathrop Memorial Home.
 Youth's Directory.

Episcopal.

Canon Kip Memorial Mission Day Nursery.
 Church Home for Children.
 Maria Kip Orphanage.
 St. Andrew's Inn School Home for Boys.

Salvation Army.

Boys' and Girl's Industrial Home and Farm.
 Salvation Army Day Nursery.
 Salvation Army Women's Home.
 Salvation Army Girls' Home and Maternity Hospital.

Volunteers of America.

Maud Booth Home.

Jewish.

Jewish Mothers' Alliance Day Nursery.
 Pacific Hebrew Orphanage.
 Vista Del Mar.

Protestant. (Non-denominational)

Boys' and Girls' Aid Society, San Diego.
 Boys' and Girls' Aid Society, Pasadena.
 Children's Home of Stockton.
 Community Day Nursery.
 Home of Benevolence.
 Helping Hand Home.
 I. O. O. F. Children's Home of California.
 Japanese Children's Home, Los Angeles.
 King's Daughters' Day Nursery.
 Lark Ellen Home for Boys.
 Mary R. Smith's Trusts.
 Masonic Homes of California.
 Pasadena Children's Training Society.
 Peniel Rescue Home.
 Protestant Welfare Association Home for Boys.
 San Francisco Protestant Orphanage Society.
 West Oakland Home.

Methodist.

Children's Home of Plaza Community Center.
 David and Margaret Home for Children.
 Ellen Stark Ford Home.
 Flora Ziglar Carver Day Nursery.
 Frances DePauw Spanish School.
 Fred Finch Orphanage.
 Ione Indian Home.
 M. E. Home for Chinese Women and Children.
 McKinley Orphanage.

Presbyterian.

Ming Quong Home.
 Presbyterian Chinese Mission Home.
 Presbyterian Orphanage and Farm.

Baptist.

Chung Mei Home for Chinese Boys.

Friends.

Mission Home for Mexican Girls.

CHILDREN'S INSTITUTIONS ACCORDING TO COUNTY LOCATION.*Alameda County—*

Berkeley Day Nursery.
 California Girls' Training School.
 California Rescue Home.
 Chung Mei Home for Chinese Boys.
 Fanny Wall Children's Home and Day Nursery.
 Fred Finch Orphanage.
 Ladies' Relief Society of Oakland.
 Mary R. Smith's Trusts.
 Ming Quong Home.
 Rose Ave. Cottage.
 Salvation Army Girls' Home and Maternity Hospital.
 St. Mary's Orphan Asylum.
 St. Vincent's Day Home.
 West Oakland Home.

Amador County—

Ione Indian Home.

Fresno County—

Fresno Day Nursery.
 San Joaquin Valley Child Health Association.

Kern County—

Kern County Children's Shelter.

Los Angeles County—

Alhambra Day Nursery.
 All Nations Community House.
 Assistance League of Southern California Day Nursery.
 Boys' and Girls' Aid Society of South Pasadena.
 Castelar Creche.
 Children's Home of Plaza Community Center.
 Church Home for Children.
 Convent of Good Shepherd.
 David and Margaret Home.
 East Side Mothers' Home.
 Florence Crittenden Home.
 Flora Z. Carver Day Nursery.
 Frances DePauw Spanish School.
 Galilean Training School.
 Girls' League Home.
 Japanese Children's Home.
 Jewish Mothers' Alliance Day Nursery.
 Kiddie Koop, Inc.
 King's Daughters' Day Nursery.
 Lark Ellen Home for Boys.
 Long Beach Day Nursery.
 Los Angeles Orphans' Asylum.
 Los Angeles Orphans' Home Society.
 Maryknoll Home for Japanese Children.
 Masonic Homes of California.
 Maud B. Booth Home.
 McKinley Industrial Home for Boys.
 Mission Home for Mexican Girls.
 Mother Cabrini Day Nursery.
 Mother Cabrini Preventorium.
 Nazareth House.
 Pasadena Children's Training Society.
 Pasadena Fresh Air School.
 Pasadena Day Nursery.
 Protestant Welfare Association Home for Boys.
 Regina Coeli Orphan Asylum.
 Ruth Sanitarium.
 St. Elizabeth's Day Nursery.
 Salvation Army Day Nursery.
 Salvation Army Women's Home.
 Veterans' Children's Lodge Day Nursery.
 Vista Del Mar.
 Western Ranger.

Marin County—

Bothin Convalescent Home.
 Presbyterian Orphanage and Farm
 St. Vincent's Orphan Asylum.

Mendocino County—

Albertinum.

Nevada County—

Grass Valley Orphanage.

Orange County—

Ebell Day Nursery.
 St. Catherine's Orphan Asylum.

Riverside County—

St. Boniface Indian School.

Sacramento County—

Grace Day Home.
 Peniel Rescue Home.
 Sacramento Orphanage and Children's Home.
 Stanford-Lathrop Memorial Home.

San Bernardino County—

California Junior Republic.
 Redlands Day Nursery.

San Diego County—

Boys' and Girls' Aid of San Diego.
 Girls' Rescue Home of San Diego.
 Helping Hand Home.
 Nazareth House.
 Rest Haven Preventorium.
 San Diego Children's Home.

San Francisco County—

Boys' Aid Society.
 Canon Kip Memorial Mission Day Nursery.
 Community Day Nursery.
 Ellen Stark Ford Home.
 Florence Crittenden Home.
 Holy Family Day Home.
 Infant Shelter.
 Maria Kip Orphanage and Alfred Nelson Memorial Home.
 McKinley Orphanage.
 M. E. Home for Chinese Women and Children.
 Pacific Hebrew Orphanage.
 Presbyterian Chinese Mission Home.
 Roman Catholic Orphan Asylum.
 Russian Children's Day Home.
 St. Andrew's Inn School Home for Boys.
 St. Catherine's Training School.
 St. Elizabeth's Infant Shelter.
 St. Francis Day Home.
 San Francisco Nursery for Homeless Children.
 San Francisco Protestant Orphanage Society.
 Youth's Directory.

San Joaquin County—

Children's Home of Stockton.
 Stockton Day Nursery.

San Mateo County—

Drexler Hall.

Santa Barbara County—

Japanese Children's Home of Guadalupe.
 St. Vincent's Institution.

Santa Clara County—

Home of Benevolence.
 I. O. O. F. Home.
 St. Elizabeth's Day Nursery.
 Stanford Home for Convalescent Children.
 San Jose Day Nursery.

Santa Cruz County—

Holy Cross School.
 St. Francis School for Boys.
 Children's Day Nursery, Watsonville.

Sonoma County—

Boys' and Girls' Industrial Home and Farm.
St. Dorothy's Rest.

Stanislaus County—

Faith Home for Children.

Ventura County—

Gildee Converse Memorial Day Nursery.

ORPHANAGES FOR DEPENDENTS ONLY.

The Albertinum, Ukiah.

Boys' and Girls' Aid Society, 4285 Third street, San Diego.

Boys' and Girls' Aid Society, 815 Mission street, Pasadena.

Castelar Creche Hospital, 824 Castelar street, Los Angeles.

Children's Home of Plaza Community Center, 247 North Baldwin avenue, Sierra Madre.

Children's Home of Stockton, 460 North Pilgrim street, Stockton.

Church Home for Children, 940 East Avenue 64, Los Angeles.

David and Margaret Home for Children, La Verne.

East Side Mothers' Home, 22d and Long Beach avenue, Los Angeles.

Ellen Stark Ford Home, 2025 Pine street, San Francisco.

Fanny Wall Children's Home and Day Nursery, 1215 Peralta street, Oakland.

Faith Home for Children, Ceres.

Frances DePauw Spanish School, 4952 Sunset boulevard, Los Angeles.

Fred Finch Orphanage, 3670 Peralta street, Oakland.

Galilean Training School, 1194 East 35th street, Los Angeles.

Home of Benevolence, 11th and Martha streets, San Jose.

Holy Cross School, Santa Cruz.

Helping Hand Home, 2245 G street, San Diego.

Infant Shelter, 1025 Shotwell street, San Francisco.

Ione Indian Home, Ione.

I. O. O. F. Orphans' Home of California, Gilroy.

Japanese Children's Home of Guadalupe.

Japanese Children's Home, 1841 Redcliffe street, Los Angeles.

Kern County Children's Shelter, 920 20th street, Bakersfield.

Kiddie Koop, Incorporated, 674 South Catalina street, Los Angeles.

Ladies' Relief Society of Oakland, 393 45th street, Oakland.

Lark Ellen Home for Boys, 339 Louisiana street, Sawtelle.

Los Angeles Orphan Home Society, 815 El Centro avenue North, Los Angeles.

Maria Kip Orphanage, 720 41st avenue, San Francisco.

Mary R. Smith's Trusts, Park boulevard and Cottage avenue, Oakland.

Moryknoll Home for Japanese Children, 425 South Boyle avenue, Los Angeles.

Masonic Homes of California, Covina.

Maud B. Booth Home, 4451 South Boyle avenue, Los Angeles.

McKinley Industrial Home for Boys, Van Nuys.

McKinley Orphanage, 3841 19th street, San Francisco.

Mission Home for Mexican Girls, 545 Pasadena street, Whittier.

M. E. Home for Chinese Children, 940 Washington street, San Francisco.

Nazareth House, Old Mission, San Diego.

Pacific Hebrew Orphan Asylum, Ocean avenue and Faxon, San Francisco.

Pasadena Children's Training Society, 1125 Delaware street, Pasadena.

Presbyterian Chinese Mission Home, 920 Sacramento street, San Francisco.

Presbyterian Orphanage and Farm, San Anselmo.

Regina Coeli Orphan Asylum, 610 North Hill street, Los Angeles.

Roman Catholic Orphan Asylum, Bayview and Newhall streets, San Francisco.

Rose Avenue Cottage, Pleasanton.

Sacramento Orphanage and Children's Home, 3700 Franklin boulevard, Sacramento.

St. Andrew's Inn School Home for Boys, 2840 25th street, San Francisco.

St. Catherine's School, Anaheim.

St. Mary's Orphan Asylum, Mission San Jose.

St. Vincent's Institution, Santa Barbara.

San Diego Children's Home Association, 16th and Ash streets, San Diego.

San Francisco Nursery for Homeless Children, 1350 Lake street, San Francisco.

San Francisco Protestant Orphanage Society, 1801 Vicente street, San Francisco.

San Joaquin Valley Health Association, Route K, Box 13, Fresno.

Stanford-Lathrop Memorial Home, 800 N street, Sacramento.

Vista Del Mar, 7619 Winship avenue, Palms.

West Oakland Home, 907 Campbell street, Oakland.

Western Rangers, 4900 Pasadena avenue, Los Angeles.

TRAINING SCHOOLS FOR DELINQUENTS.

State.

Whittier State School, Whittier.
 Preston School of Industry, Waterman.
 Ventura School for Girls, Ventura.

Private.

Boys' Aid Society, 460 Baker street, San Francisco.
 California Girls' Training Home, 520 Lincoln avenue, Alameda.
 California Junior Republic, Chino.
 Convent of the Good Shepherd, 1312 Arlington avenue South, Los Angeles.
 St. Catherine's Training School, 21st and Potrero, San Francisco.
 Strickland Home for Boys, 776 Annandale boulevard, Los Angeles.

ORPHANAGES FOR DEPENDENTS AND DELINQUENTS.

Boys' and Girls' Industrial Home and Farm, Lytton.
 Chung Mei Home for Chinese Boys, Ashby and Ninth streets, Berkeley.
 Grass Valley Orphan Asylum, Grass Valley.
 Los Angeles Orphan Asylum, 917 Boyle avenue, Los Angeles.
 Ming Quong Home, 3671 McClelland street, Oakland.
 Protestant Welfare Association Home for Boys, Spadra.
 St. Boniface Indian School, Banning.
 St. Francis School, Watsonville.
 St. Vincent's School, St. Vincent.
 Youth's Directory, 19th and Church streets, San Francisco.

RESCUE HOMES.

California Rescue Home, 1218 East 21st street, Oakland.
 Girls' League Home, Duarte, Los Angeles County.
 Girls' Home of San Diego Rescue Home, Green and Bolinas streets, Ocean Beach, San Diego County.
 Florence Crittenden Home, 234 East Avenue 33, Los Angeles.
 Florence Crittenden Home, 376 20th avenue, San Francisco.
 Peniel Rescue Home, Route 4, Box 290, Sacramento.
 Ruth Sanitarium, 3931 Compton avenue, Los Angeles.
 St. Elizabeth's Infant Hospital, 2530 Van Ness avenue, San Francisco.
 Salvation Army Girls' Home and Maternity Hospital, 2794 Garden street, Oakland.
 Salvation Army Women's Home, 2670 N. Griffin avenue, Los Angeles.

DAY NURSERIES.

Alhambra Day Nursery, 700 North Wilson street, Alhambra.
 All Nations Community House, 601 Gladys avenue, Los Angeles.
 Assistance League of Southern California Day Nursery, 5604 De Longpre avenue, Hollywood.
 Berkeley Day Nursery, 7th and Addison streets, Berkeley.
 Canon Kip Memorial Mission Day Nursery, 246 Second street, San Francisco.
 Children's Day Nursery, Watsonville.
 Community Day Nursery, 1015 Shotwell street, San Francisco.
 Ebell Day Nursery, 610 South Garfield street, Santa Ana.
 Fanny Wall Children's Home and Day Nursery, 1215 Peralta street, Oakland.
 Flora Ziglar Carver Day Nursery, 342 North Main street, Los Angeles.
 Fresno Day Nursery, Santa Clara and D streets, Fresno.
 Gildee Converse Memorial Day Nursery, 721 North Mill street, Santa Paula.
 Grace Day Home, 7th and S streets, Sacramento.
 Holy Family Day Home, 16th and Dolores streets, San Francisco.
 Jewish Mothers' Alliance Day Nursery, 244 North Breed street, Los Angeles.
 King's Daughters Day Nursery, 132 North Clarence street, Los Angeles.
 Long Beach Day Nursery, 809 Alamitos street, Long Beach.
 Mother Cabrini Day Nursery, 1412 Mateo street, Los Angeles.
 Pasadena Day Nursery, 255 Oak Knoll avenue, Pasadena.
 Redlands Day Nursery, 626 Orange street, Redlands.
 Russian Children's Day Home, 2174 Post street, San Francisco.
 St. Elizabeth's Day Home, 136 Vine street, San Jose.
 St. Elizabeth's Day Nursery, 135 North Anderson street, Los Angeles.
 St. Francis Day Home, Powell and Broadway, San Francisco.
 St. Vincent's Day Home, 8th and Chestnut streets, Oakland.
 Salvation Army Day Nursery, 814 Towne avenue, Los Angeles.
 San Jose Day Nursery, 32 North 7th street, San Jose.
 Stockton Day Nursery, 15 South Sierra Nevada street, Stockton.
 Veterans' Children's Lodge Day Nursery, 2766 103d avenue, Sawtelle.

PREVENTORIA AND CONVALESCENT HOMES.

Bothin Convalescent Home, Manor.
Drexler Hall, Redwood City.
Mother Cabrini Preventorium, Burbank.
Pasadena Fresh Air School, Altadena.
St. Dorothy's Rest, Camp Meeker.
Stanford Convalescent Home, Stanford University.

FOR CHINESE ONLY.

Chung Mei Home for Chinese Boys, Ashby and 9th streets, Berkeley.
M. E. Home for Chinese Women and Children, 940 Washington street, San Francisco.
Ming Quong Home, 3671 McClelland street, Oakland.
Presbyterian Chinese Mission Home, 920 Sacramento street, San Francisco.

FOR JAPANESE ONLY.

Ellen Stark Ford Home, 2025 Pine street, San Francisco.
Japanese Children's Home, Guadalupe.
Japanese Children's Home, 1841 Redcliffe street, Los Angeles.
Maryknoll Home for Japanese Children, 425 South Boyle avenue, Los Angeles.

FOR NEGROES ONLY.

East Side Mothers' Home, 22d and Long Beach avenue, Los Angeles.
Fanny Wall Children's Home and Day Nursery, 1215 Peralta street, Oakland.
Girls' League Home, Duarte.

FOR MEXICANS ONLY.

Frances DePauw Spanish School, 4952 Sunset boulevard, Los Angeles.
Mission Home for Mexican Girls, 545 Pasadena street, Pasadena.

AMERICAN INDIANS ONLY.

Ione Indian Home, Ione.
St. Boniface Indian School, Banning.

TABLE 42

CHILDREN'S INSTITUTIONS IN CALIFORNIA.

Name of institution	Address	City or county	Religion	Location	Founded	Cen- sus- year	Average daily attendance, 1924-25	Day or full time	Schooling public or institution	Per cents female both	Age limits for admission	Charges for care and maintenance	Excess and nationalities accepted and needed for	Requirements of physical condition of children	Persons in charge
Alhambra Nursery	1144 E. 1st St.	Alhambra	Catholic	Urban	1903	185	185	Fall	Institution	B	4-14	\$25 mo.	White race only	Good health	Sister M. Shaha
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**STATE DEPARTMENT OF PUBLIC WELFARE, BUREAU OF CHILDREN'S
AID (STATE BOARD OF CONTROL.)****STATE CAPITOL, SACRAMENTO.****STANDARDS FOR CHILDREN'S INSTITUTIONS.****1. DEFINITION**

A children's institution shall be defined as a place for the reception and full-time care of (fifteen or more) children, the support of which is derived in whole or in part from public or private benevolence or from boarding children.

2-a PLANS

Plans for new building or parts of building must be submitted to the State Department of Public Welfare for approval before any contracts are let or work started. All exits shall open outward.

2-b LICENSE

Chapter 18, Statutes 1925, requires that a license must first be obtained from the State Department of Public Welfare before an institution is opened. At the same time, it is urged that the directors of the proposed institution investigate and study the requirements of local organizations, such as boards of health and welfare departments.

3. GOVERNING BOARDS

Where there are over fifteen children, the home shall be incorporated with a board of directors of five to seven members, a majority of whom shall be residents of the city or town or county in which the home is situated. The governing board ought to be composed of persons who will take an active interest in the work and give their personal attention to it.

4. WATER SUPPLY AND SEWAGE DISPOSAL (Stats. 1915, p. 800)

(a) Water supply and sewage disposal in children's institutions must meet the requirements and receive the endorsement of the State Board of Health preliminary to being licensed by the State Department of Public Welfare.

(b) Swimming pools for children's institutions must meet the requirements of and receive a permit for operation from the State Board of Health.

5. BUILDINGS

Before planning to build or to make additions, it is recommended that the directors confer with local building authorities to ascertain what are their minimum requirements regarding sanitation, fire protection, materials, safety, lighting, ventilation, and general arrangement of building; also to learn the state laws affecting institutions and to study the manuals of the State Housing Act of California and the State Board of Health.

6. DORMITORIES

(a) There shall be a space of at least 3 feet between the sides and 2 feet between the ends of the beds.

(b) Inasmuch as the State Housing Law demands a limit of 20 beds in a dormitory, we are recommending that at no time a larger number than this be in any one dormitory in an orphanage.

(c) The height of the ceiling shall be at least 9 feet. Window space shall measure at least one-eighth of floor space.

7. PHYSICAL CARE

(a) A nourishing and well balanced diet shall be provided, a minimum of one quart of whole milk daily to be allowed for each child under six years of age and one pint for all other children. Butter shall be served at least twice a day. A plentiful supply of green vegetables and fruit in addition to meat shall be furnished. Attention is called to the Jafa Dietary outlined in the report of the Bureau of Children's Aid of 1922. The state law prohibits the use of substitutes for butter in any institution receiving state aid.

(b) The milk used by the children either must be pasteurized in accordance with the pure milk law, Stats. 1917, page 803, and amended by Statutes 1919, page 326, or from tuberculous-free cows as determined by the tuberculin test. Tests will be made free on application to the State Department of Agriculture, Sacramento.

(c) Formulae for feeding infants ought to be prescribed by a registered physician.

(d) Children shall be bathed in warm water at least twice a week and no two children may be bathed in the same water.

(e) A separate bed with metal frame shall be provided for each child, with good springs, clean comfortable mattress and adequate bedding. Rubber sheeting when necessary.

(f) Showers and foot tubs are recommended as exceedingly desirable.

(g) One toilet should be provided for every ten children and one tub for every fifteen.

(h) Individual toilet articles as follows—brush and comb, tooth brush, soap, wash cloth and towel—shall be supplied each child and kept in a separate receptacle, and each child shall be instructed in their proper use. Wash cloths and towels to be replaced at least twice a week.

(i) The clothing of the children shall be clean, neat, and seasonable, and of a design and quality to develop the self respect of the child. No clothing shall be used in common. Each child shall have his own supply and a sufficient number of change at least twice a week.

(j) Each child shall have a well ventilated locker with adequate space for his possessions. This is necessary to develop a sense of pride and ownership.

S. FIRE PROTECTION

Fire protection shall be installed under the advice of the chief of the local fire department and shall conform to the rules and regulations outlined by the State Department of Public Welfare in the pamphlet which is herewith enclosed. A water pressure system is advocated in suburban and rural institutions.

9. MEDICAL CARE

(a) A properly equipped infirmary including:

1. Wards—ratio of one bed to every fifteen children.
2. Isolation quarters with adjoining bath and lavatory facilities. This department to be separated from main ward.
3. Dispensary—equipped with adequate supply of necessary drugs and dressings.
4. Nurses' quarters—with private lavatory.
5. Equipment—all necessary sick room appliances—sufficient in quantity to permit of ample opportunity for proper cleanliness and disinfection.

(b) Institutions with a population of more than fifty children should have a trained nurse in residence.

(c) It is recommended that all entrants be segregated for a period of 14 days following admission.

(d) During period of segregation a complete physical examination should be made and findings recorded on Physical History Sheet for filing.

1. Nose and throat cultures for diphtheria if not previously made. It is recommended that all children under five years of age should be immunized against this disease.
2. Wassermann tests when indicated (to be followed by treatment if positive).
3. Vaccination against smallpox should be enforced for all children.
4. Intestinal parasitic diseases are frequently found among children of Latin races who have recently been admitted to this country. Where pathological conditions are indicated, laboratory tests should be made and subsequent treatment provided.

(e) It is very important that children be weighed every month and measured every three months. Medical blanks on which to keep standard records are furnished free of charge by the State Boards.

(f) Dental examinations shall be made at regular intervals and corrective work done promptly. Tooth brushes and dentifrice should be provided and their use enforced at least twice a day.

(g) Mental tests should be made.

(h) The Board will be pleased to furnish institutions with a list of health centers, clinics, hospitals and laboratories of which they may avail themselves.

10. EDUCATION AND RECREATION

(a) The education shall conform to the requirements of the State and County, and all teachers shall be duly certified.

(b) Children shall receive moral and religious instruction, provided that no child shall be required to attend religious services nor to receive religious instruction in a faith different from that of its parents or guardian.

(c) A library of books suitable for the use of the children shall be provided and shall be regularly accessible to them.

(d) Recommendation is made that the institution affiliate with the nearest county library and secure their interest and cooperation in the problems of reading and books that will correlate with school work.

(e) Playgrounds and playrooms shall be provided properly equipped with apparatus, games and toys.

(f) It should be the duty of some one officer of the institution to supervise and encourage play activities.

11. EDUCATIONAL TRAINING

The Board can not too strongly emphasize the necessity of giving every child some sort of vocational training that shall be a means of discovering what direction his activities may take at some future time and will give him opportunities for learning to use his hands.

12. DISCIPLINE

There shall be no corporal punishment. The Superintendent shall be the person to determine what form of discipline is to be administered in extreme cases and records kept of punishments.

13. CLASSIFICATION OF CHILDREN

Definitely wayward or feeble-minded children shall not be retained in an institution primarily for the care of needy normal children.

14. SUPERVISION

The Superintendent shall be a person with experience and training in the care of groups of children, and a knowledge of institutional management and an understanding of child psychology. He shall not be expected to solicit funds, but shall devote his time to the organization and conduct of the work of caring for the children.

15. ADOPTION

This Board favors the placing of adoptable children in suitable private homes. It urges very strongly upon institutions the value of effecting all adoptions through licensed home finding societies who have a complete machinery for investigation and supervision of homes.

16. ADMISSIONS AND DISCHARGE

A careful investigation of each application for admission shall be made, to determine whether the best interests of the child will be served by admitting him. This is best secured through the services of a trained social worker. The employment of such a person may be shared economically by more than one institution.

17. All accounts shall be kept in conformity with the system prescribed by the State Department of Public Welfare and the State Board of Control.

State of California
DEPARTMENT OF PUBLIC WELFARE
and
Bureau of Children's Aid.

PHYSICAL HISTORY SHEET

COUNTY-----INSTITUTION-----

Name _____ { Date of birth _____
 _____ { Place of birth _____

Admission date _____

Family History

Tuberculosis—Feeble-mindedness—Cancer—Syphilis—Insanity—Epilepsy

Past Illnesses

Convulsions ----- Chickenpox ----- Rheumatism -----

Croup _____ Pneumonia _____ Tonsillitis _____

Tearache _____ Pleurisy _____ Chorea _____

Measles ----- Scarlet Fever ----- Typhoid -----

Mumps Diphtheria Malaria

Whooping Cough..... Influenza

Operations

Vaccination date _____ Sex _____

Height	-----		Weight	-----		
General Appearance	{	Posture	-----	Chest	{ Rachitic	
		Nutrition	-----		{ Flat	
		Deformities	-----		{ Well formed	
					{ Asymmetrical	
Skin	{	Dry	-----			
		Infected	-----			
Head	{	Hair	-----	Lungs	{	
		Scalp	-----			
Glands	{	Cervical	-----	Heart	{	
		Axillary	-----			
		Inguinal	-----			
		Thyroid	-----			
Eyes	{	Blepharitis marginalis	-----	Legs	{	
		Conjunctivitis	-----			{ Bowed
		Squint	-----			{ Knock-knee
		Visual error	-----		Feet	{
		{ Flat				
Ears	{	Discharging	-----		{ Weak ankles	
		Wax	-----			
		Impaired hearing	-----	Summary :	-----	
Nose	{	Coryza	-----			
		Defective nasal breathing	-----			
Tongue	{	Free or tied	-----			
		Coated	-----			
Speech	{	Clear	-----			

Teeth	{	Stained	-----			
		Unclean	-----			
		Decayed	-----			
		Maloccluded	-----			
Throat	{	Tonsils	{ Normal	-----		
			{ Enlarged	-----		
			{ Infected	-----		
			{ Absent	-----		

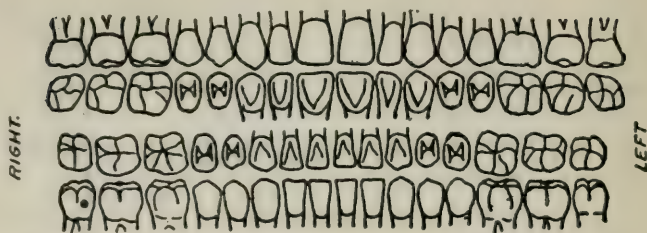
Teeth

General care.....

Use of brush

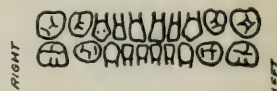
Reg.....

Occas.....



REMARKS

DECIDUOUS TEETH



Habits

Physical weakness revealed in

Appetite

Frequent colds.....

Digestion

Indigestion.....

Bowels

Sleep

Sleeplessness.....

 Play { Active.....
 Listless.....

Enuresis.....

 Study { Bright.....
 Dull.....

Easily fatigued.....

 Work { Industrious.....
 Lazy.....

Pain in back, legs, feet.....

Mental test

I. Q.

RECOMMENDATIONS:

HEALTH AND DEVELOPMENT

Date	Age	Height	Weight	Average Weight	

Inst. of Finance, Form 1923, 2025, 3-25-1931

REPORTING BLANK FOR CHILDREN'S INSTITUTIONS
FINANCIAL STATEMENT

Period from _____ to _____

Name of Institution _____

Address _____

STATEMENT OF CASH TRANSACTIONS		DETAIL	TOTAL
CASH RECEIPTS:	From Income		
	From Borrowed Money		
ADD: Cash on Hand—Beginning of Period			
	TOTAL RECEIPTS PLUS BALANCE		
CASH DISBURSEMENTS: Expenditures			
	Loans Repaid		
BALANCE ON HAND—End of Period			
	Cash in Office		
	Cash in Banks		
STATEMENT OF PROPERTIES			
LAND AND BUILDINGS			
OTHER INVESTMENTS: (Specify)			
STATEMENT OF LIABILITIES AT END OF PERIOD			
Unpaid Current Bills for Expenditures			
Notes Payable			
Indebtedness on Real Estate			
Other Indebtedness			
TOTAL INDEBTEDNESS			
FUNDS HELD IN TRUST FOR CHILDREN: Number of Accounts	Total Amount		
STATEMENT OF INCOME			
PUBLIC AID: State			
	County		
	City		
Memberships and Subscriptions			
Donations and Legacies			
Sales of Produce			
Board Received for Children			
Entertainments and Benefits			
Interest and Dividends on Investments			
TOTAL INCOME			
ESTIMATED VALUE OF DONATED MATERIALS AND SUPPLIES			
Received During the Half-Year Period: Food			
	Clothing (Do not include second-hand clothing)		
	Supplies		
STATISTICAL DATA			
Total Number of Institution Days During the Period		AMOUNT OF EXPENDITURES	AVERAGE DAILY PER CAPITA COST
EXPENDITURES:			
	Care and Subsistence		
	Maintenance and Operation of Plant		
	Administration and General		
TOTAL CURRENT EXPENDITURES			
NOTE.—Average Daily Per Capita Cost is found by dividing Total Current Expenditures by Total Institutional Days.			

STATEMENT OF EXPENDITURES

	Detail	Total
CARE AND SUBSISTENCE:		
Meat and Fish		
Vegetables and Fruit		
Butter		
Butter substitute		
Milk		
Eggs		
Groceries		
Clothing		
Shoes		
Bedding and Blankets		
Laundry		
Medical Supplies		
School Supplies		
TOTAL CARE AND SUBSISTENCE		
MAINTENANCE AND OPERATION OF PLANT:		
Light, Heat and Power		
Water		
Rent		
Repairs to Buildings		
Furniture and Equipment		
Farm Expense		
TOTAL MAINTENANCE AND OPERATION OF PLANT		
ADMINISTRATION AND GENERAL:		
Salaries		
Wages and Labor		
Expense of Raising Funds		
Traveling and Transportation		
Freight, Carriage and Express		
Office Expense		
Postage, Telephone and Telegraph		
Printing and Stationery		
TOTAL ADMINISTRATION AND GENERAL		
ADDITIONS AND BETTERMENTS:		
TOTAL ADDITIONS AND BETTERMENTS		
TOTAL EXPENDITURES		

STATE OF CALIFORNIA

COUNTY OF.....

} ss.

The undersigned, being duly sworn, deposes and says that ...he is the
of the.....and that all the information contained in the foregoing statement is true.
Subscribed and sworn to before me on..... 192....

Notary Public in and for the County of.....

State of California

FORM FOR REPORT FOR CHILDREN'S INSTITUTIONS

YEAR ENDING JUNE 30, 192_____

ADMINISTRATION

NAME OF INSTITUTION

ADDRESS OF INSTITUTION

NAME OF SUPERINTENDENT _____

[illegible]

The State Department of Public Welfare wishes complete information as to the amount paid by state, county or relatives for each child in your institution on June 30, 19____. You need not give any names, but list the children and the amount of the monthly payments by number.

ILLUSTRATION :

1. Harry Jones, for whom is received \$10 state aid per month.
2. William Brown, for whom the county pays \$11 per month.
3. John Doe, for whom the parents pay \$10 per month.
4. George Black, for whom the county pays \$5 and the parents pay \$6 per month.
5. Frank James, for whom the county pays \$5 and the state pays \$6 per month.
6. Henry Blank, for whom no aid is received.

THE FOLLOWING IS THE METHOD OF PRESENTING THIS INFORMATION :

Number	State	County	Parent	No Pay
1	\$10 00			
2		\$10 00		
3			\$10 00	
4		5 00	6 00	
5	6 00	5 00		
6	-----	-----	-----	-----

Please write the name of your institution on every sheet of paper used in listing the children. We recommend that you keep a duplicate copy for your own files. Kindly send this information together with your annual social statistics report, to the State Department of Public Welfare.

(Back of History Card.)

OTHER CHILDREN IN FAMILY

NAME	Age	WHEREABOUTS	Occupation	Average Mo. Wage	REMARKS
1					
2					
3					
4					
5					
6					
7					

DISMISSAL OF CHILD—Date 1st

Date 2d

Give here child's addresses and general history subsequent to dismissal

BY WHOM	CHAS. 1st	CHAS. 2d	TO WHOM	CHAS. 1st	CHAS. 2d
Juvenile Court			Juvenile Court		
Institution			Other institution		
At parents request			Parent		
Without permission			Relative		
Otherwise			Friend		
			Free home		
			Adoption		
			Work		
			Boarding house		
			Hospital		
			Died		
			Otherwise		

Use White Card when both capitals are filled.
 Use Blue Card for half orphans.
 Use Pink Card for abandoned children.
 Use Pink Card for abandoned children.

History Card for Children's Institutions

State Board of Control and
 State Board of Children and Corrections—1913
 10-10-13

CHILD PLACING AND HOME FINDING.

Here again the first duty of the state department lies in the granting of licenses. The Statutes of 1911 enacted regulations regarding "the work of placing dependent children into homes." The Statutes of 1913 deal with homes "conducted as a place for the reception and care of children."

These two laws cover the field of finding boarding and adoptive homes for children and of placing children in either type of home. The work of finding homes is carried on to a large degree by local boards of health, with the supervision of the State Department of Public Welfare, and to a more limited degree by social service agencies.

ACCREDITED AGENCIES.

The state has demonstrated its desire to avoid duplication in its activities in behalf of children. In writing its revised law, it grasped the opportunity of eliminating an unnecessary overlapping which had for many years existed between local communities and the state board and which, according to an opinion of the Attorney General, could not be avoided under the law existing up to 1926. The former law required the issuing of a license by the state for every home found for a child. Local health departments were required to issue permits to the same homes. This meant an extensive piece of clerical work in each office, with no gain in the welfare of children. The present law gives the state office the right to recognize as its approved and accredited agents certain local departments.

The law reads as follows:

§2337. No person, association or corporation shall hereafter maintain or conduct in any city, county, or city and county, any institution, boarding house or other place for the reception and care of aged or infirm persons nor engage in the finding of homes for children under sixteen years of age, nor place any child under sixteen years of age in any home, without first obtaining a license or permit therefor in writing from the state department of public welfare or from an inspection service approved or accredited by such state department of public welfare.

For the purpose of this chapter the term "approved and accredited inspection service" shall be construed to mean the health department of a county or group of counties, city or group of cities, or city and county maintaining a qualified public health service which shall include at least one regularly licensed physician or a qualified social service inspection force which inspection service has been approved in writing by the state department of public welfare of the State of California.

§2338. The state department of public welfare and all approved and accredited inspection services are hereby authorized to issue permits or licenses to persons, associations or corporations to conduct institutions, boarding homes, or other places for the reception and care of aged and infirm persons or to engage in the finding of homes for children or placing children in homes, and to prescribe the conditions upon which such permits or licenses shall be granted and such rules and regulations as may be deemed best for the government of such institutions, and said inspection service or department is further empowered by one or more of its members, secretary or duly authorized representative, to inspect and report upon conditions prevailing in all such institutions, homes or places.

§2339. A permit or license issued by the state department of public welfare or by an approved or accredited inspection service shall expire twelve months from date of issuance of license, and application for renewal of a permit or license must be filed ten days prior to its expiration each year, otherwise it shall stand as automatically canceled.

§2340. Permits or licenses may be revoked for cause after a hearing before the state department of public welfare or an approved and accredited inspection service, after written notice of the time and place of such hearing and the charges made against the holder of the permit or license has been duly served on him, not less than ten days prior to the time fixed for such hearing.

§2341. No license may be transferred in any case, without the consent of the department, and no change of location of any institution, boarding house or other place for the reception and care of aged or infirm persons may be made without permission from the state department of public welfare or a duly approved and accredited inspection service.

§2342. Every holder of a permit or license must maintain a register setting forth the name of each aged or infirm person, or child under the age of sixteen years, the last previous address, age, nearest of kin, mother's maiden name, person responsible for his care and maintenance, and such other data as may be required by the state department of public welfare, and shall notify within forty-eight hours in writing, the state department of public welfare or the approved and accredited inspection service by which such license or permit was issued of any deaths or changes in the personnel of such home.

§2343. It shall be the duty of the district attorney of each and every county, upon application of the state department of public welfare or their authorized representatives, or an approved and accredited inspection service, to institute and conduct the prosecution of any action brought for the violation of any of the provisions of this chapter within his county.

The following have been recognized as accredited agencies:

1. Department Public Health, San Francisco.
2. Berkeley Health Department, Berkeley.
3. Alameda Public Health Department, Alameda.
4. San Joaquin Local Health Department, Stockton.
5. Oakland Health Department, Oakland.
6. Department of Health, Los Angeles City.
7. Good Cheer Health Center, San Jose.
8. Public Welfare Commission, Los Angeles.
9. Orange County Health Department, Santa Ana.
10. Visiting Nurses Association, Santa Barbara City.

The state reserves the right to make studies at regular intervals.

Following is the authorization which outlines conditions under which an organization is recognized as an agent of the state in the matter of issuing licenses:

The Department of Public Welfare of the State of California by resolution of its executive board passed at a regular meeting-----on-----in accordance with section 2337 of the Political Code of California, hereby appoints-----as an approved and accredited agency and grants to said-----the authority to issue licenses to persons engaged in conducting boarding homes for children under the following conditions:

The limits of territory covered by said agency shall be-----

Every licensed home shall meet the requirements prescribed by the accredited agency and also shall comply with the specifications of the state law and the minimum requirements for family boarding homes for children as prescribed by the State Department of Public Welfare.

No home for more than six children shall be licensed by the accredited agency.

Applications for a larger number shall be referred to the State Department of Public Welfare and shall be jointly considered by the local and state departments.

All forms and records used by the accredited agency, including application, reference, and inspection blanks, license, register, and form letters shall be approved by the State Department of Public Welfare, which will supply samples of approved forms.

Monthly reports shall be made to the State Department of Public Welfare on blanks to be supplied by the State Department.

All problem cases shall be referred to the State Department of Public Welfare.

Promptly at the close of each month the agency shall forward to the State Department of Public Welfare the names and addresses of all homes to which a license has been issued and the number of children for whom a license has been issued; and the names and addresses of all homes to which a license has been denied and the reason for this action.

Agents of the State Department of Public Welfare shall from time to time make visits to homes licensed by the agency for the purpose of determining that the state requirements are being met.

This authorization shall be effective for one year from date, and the desire of the accredited agency for renewal shall be expressed in writing thirty days prior to its expiration.

A close relationship has been established with the agencies who are deeply appreciative of the endorsement of their work by the state. Every month each agency transmits a schedule of its activities, names of homes to whom licenses were granted or withdrawn or denied, and the reasons for denial in every case. Frequent conferences have been held with the various groups.

SURVEYS.

Extensive studies have been made of the child placing of the Associated Charities, the Little Children's Aid, and the Eureka Benevolent Society of San Francisco, and of the home finding of the San Francisco Board of Health. In Oakland a survey was made of the Associated Charities and the Catholic Ladies' Aid. A survey of the Berkeley Welfare Society and the City of Alameda Health Department and Social Service Commission completed the group of studies.

These have been found to have attained a high standard. It is true that the case load in most instances is too heavy, a matter to which welfare federations and communities must give their thoughtful consideration.

CASE LOAD.

This is not a condition peculiar to child placing societies. Few, if any, organizations for social work are adequately staffed. There is no group of public servants which works at so great a sacrifice. California must plead its cause more effectively than it has, both in public and private service. The teacher who instructs a group of more than thirty-five is not meeting the highest educational standard, and yet here, where human values and happiness are at stake, one hundred families and homes must be supervised and stabilized and often reorganized by a single person.

There must be brought into this field of child welfare the same thorough and scientific approach to the problem of the individual child as has been concretely carried out in the best type of school.

Mere numbers of children placed in boarding homes do not connote success. Success lies in excellence of first placement, in completeness of diagnosis. The final test should be permanence of placement. Constant supervision is essential. Children frequently moved and children negligently left in an unsatisfactory home are equally an indication of superficial work.

TABLE 43.

Licensed Boarding Homes in California for Years Ending June 30,
1922, 1923, 1924, 1925 and 1926.*

	1922	1923	1924	1925	1926
Number of licensed homes at beginning of year----	---	888	1,200	2,000	2,510
Number of new licenses issued during year-----	605	682	1,585	938	1,163
Number of licenses reissued for change of address, etc.-----	33	54	197	187	370
Number of licenses denied during year-----	155	39	137	176	331
Number of licenses revoked during year-----	7	0	3	8	2
Number of licenses returned during year-----	---	370	782	420	769
Number of licensed homes on June 30-----	888	1,200	2,000	2,510	2,902

*Exclusive of those under supervision of seven child placing agencies.

INCREASE IN BOARDING HOMES.

It is conceded that a swing from the placing of children in institutions to their placement in homes is an indication of an enlightened standard of child care. It is certainly a recognition of the normal method of child well-being. The rapid increase in number of boarding homes from 1916 to 1926, as indicated by the following charts, tells California's story in graphic form. A list of 2902 homes indicates care for some 6,000 children.

In the last year the state held a conference with representatives of all child caring groups. At this time, and after due consideration, the state's requirements were changed, so as to be more closely in keeping with present policies.

The higher number of homes emphasizes the necessity for close affiliation of the state and local agencies. Where there was only a small group of boarding homes, the state could and did attempt to investigate and supervise each. This can not continue and do justice to so extensive a field. The state, therefore, must delegate to county and private groups the constant supervision which the field demands, reserving always the right of making studies of the accomplishments of the agencies.

The increase of licensed boarding homes during the past four years is not only great in itself but also in relation to the growth of children's institutions. Chart No. 11, showing capacity of boarding homes and institutions, is interesting in this connection. The capacity of orphanages excludes those caring only for delinquent children. All boarding homes, which means those licensed directly by the Department of Public Welfare and the accredited agencies, as well as those under the supervision of child placing agencies, are counted under capacity of boarding homes. Capacity is estimated at the rate of two per home.

Chart No. 12, showing the capacity of boarding homes, indicates a proper proportion of children to homes. The ideal boarding home is for two, unless it be for infants where the most desirable homes limit themselves to the care of one child.

CHART 10.
Number of Family Boarding Homes Licensed by the
Department of Public Welfare 1914 to 1926.

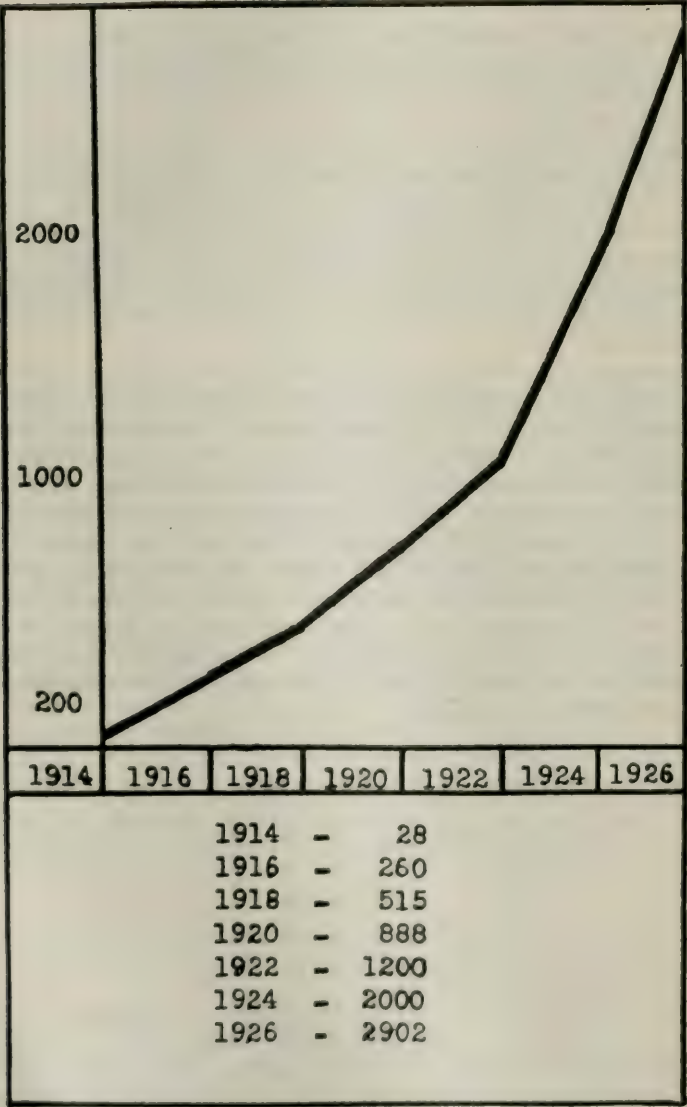


CHART 11.
Capacity of Licensed Boarding Homes and of Orphanages in 1922, 1924, and 1926.

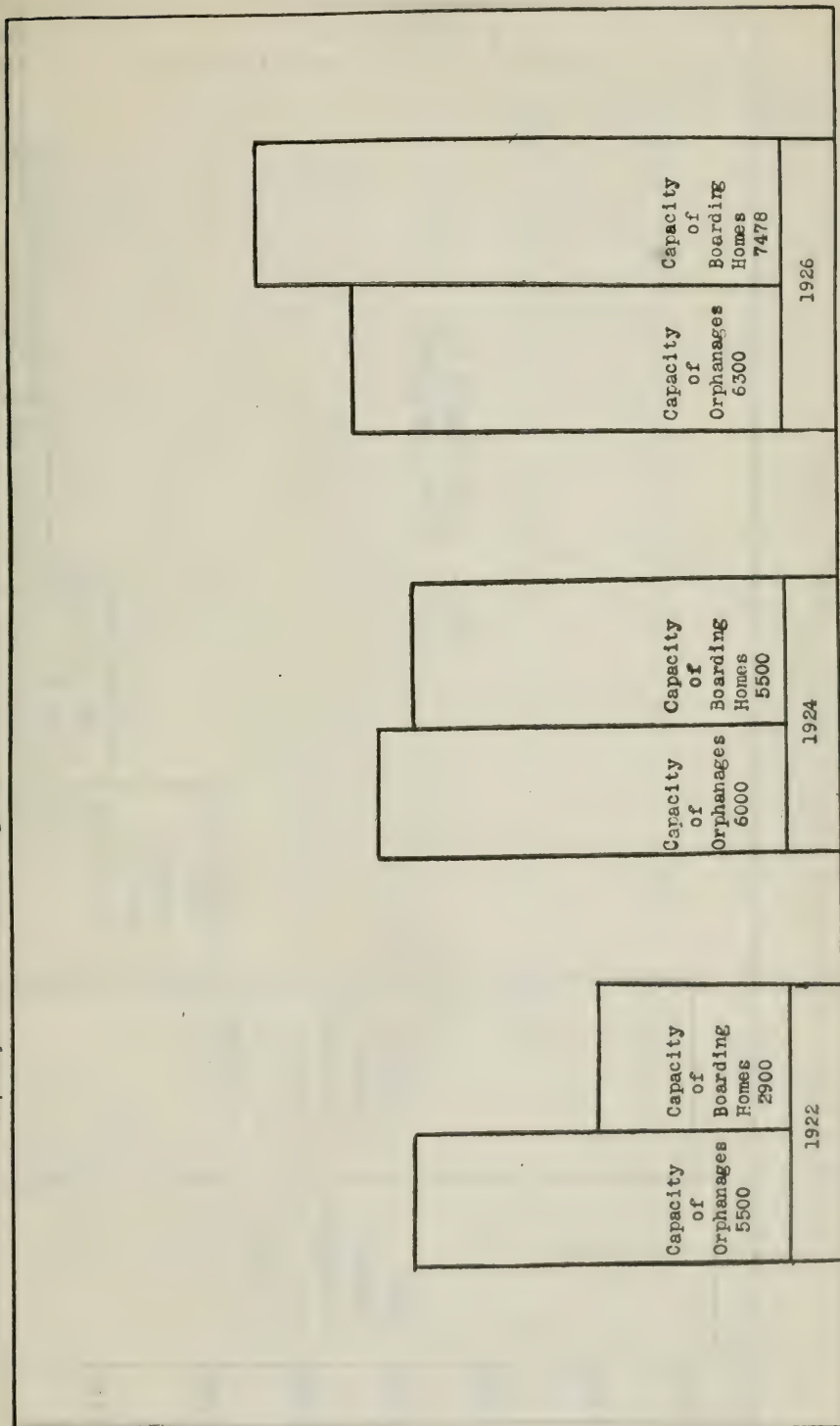


CHART 12.

Number of Boarding Homes licensed directly by Board of Charities and Corrections to care for specific numbers of children.

1924.

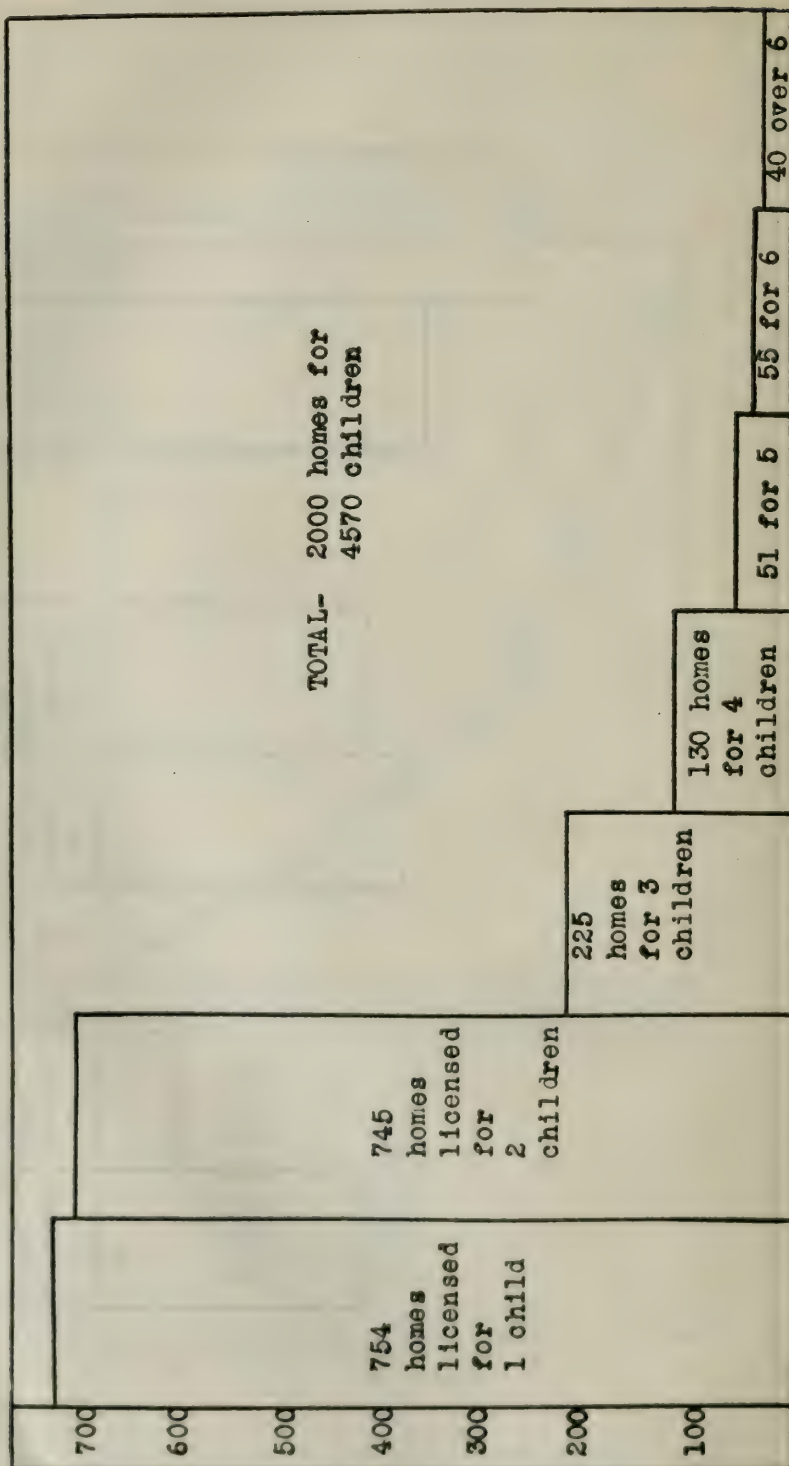


TABLE 44.

Children's Boarding Homes in California June 30, 1926.

	Total	Licensed by state	Licensed by agencies accredited	Under child agencies placing
Alameda	683	---	414	269
Amador	1	1	---	---
Butte	2	1	---	1
Calaveras	1	---	---	1
Contra Costa	44	37	---	7
Del Norte	3	3	---	---
Fresno	77	76	---	1
Glenn	1	1	---	---
Humboldt	32	31	---	1
Imperial	2	2	---	---
Inyo	2	2	---	---
Kern	28	28	---	---
Kings	2	2	---	---
Lake	1	1	---	---
Lassen	1	---	---	1
Los Angeles	1,096	---	1,038	58
Madera	2	2	---	---
Marin	55	50	---	5
Mariposa	1	1	---	---
Mendocino	6	5	---	1
Merced	22	20	---	2
Monterey	14	11	---	3
Napa	25	23	---	2
Orange	43	---	43	---
Placer	4	4	---	---
Riverside	17	17	---	---
Sacramento	91	---	90	1
San Benito	1	1	---	---
San Bernardino	66	66	---	---
San Diego	143	142	---	1
San Francisco	874	---	378	456
San Joaquin	83	---	79	4
San Luis Obispo	1	---	---	1
San Mateo	67	67	---	---
Santa Barbara	3	3	---	---
Santa Clara	188	---	180	8
Santa Cruz	8	7	---	1
Shasta	4	4	---	---
Siskiyou	1	1	---	---
Solano	16	10	---	6
Sonoma	46	42	---	4
Stanislaus	10	8	---	2
Tehama	1	1	---	---
Tulare	8	7	---	1
Ventura	3	3	---	---
Totals	3,739	680	2,222	837

TABLE 45.

Sources from which Children Were Received by Child Placing Agencies for the Year Ending June 30, 1924.

Agency.	S. F. Assoc. Chari- ties	Little Child- ren's Aid	Eureka Benevo- lent Soc.	Oak. Assoc. Chari- ties	Cath- olic Ladies' Aid	Berkeley Welfare Soc.	Jewish Orphans' Home	Total
Parents	149	41	38	2	5	2	26	263
Relatives or guardians	---	---	3	10	---	1	2	16
Juvenile court	420	199	22	38	18	39	---	736
Institutions	2	---	3	1	---	---	---	6
Agencies	107*	6	15	6	---	---	---	134
Otherwise	---	124	---	62	---	---	---	186
Totals	678	370	81	119	23	42	28	1,341

*Children under care of Native Sons' and Native Daughters' Central Committee to be boarded until adopted.

TABLE 46.

Sources from Which Children Under Care of Seven Licensed Child Placing Agencies Were Received for Year Ending June 30, 1925.

Source	Relatives Juvenile Institu-				Other- Agencies	wise*	Total
	Parents	Guardians	Court	tions			
Oakland Associated Charities-----	2	7	96	2	---	---	107
Little Children's Aid-----	59	---	219	---	115	1	394
S. F. Associated Charities---	140	---	565	1	105	4	815
Eureka Benevolent Association-----	25	2	7	12	2	81	129
Catholic Ladies' Aid-----	2	---	21	---	---	---	23
Berkeley Welfare Society---	24	11	18	---	1	---	54
Jewish Orphans' Home, Los Angeles-----	79	2	2	---	7	---	90
Totals-----	331	22	928	15	230	86	1,612

*Includes unstated.

TABLE 47.

Sources from Which Children Under Care of Seven Licensed Child Placing Agencies Were Received for Year Ending June 30, 1926.

Agency.	Relatives Juvenile				Not Agencies	Stated	Total
	Parents	Guardians	Court	tions			
Oakland Associated Charities-----	4	---	123	3	---	---	130
Little Children's Aid-----	27	3	216	134	---	---	380
S. F. Associated Charities-----	44	---	534	113	---	---	691
Eureka Benevolent Association---	75	3	6	---	---	64	148
Catholic Ladies' Aid-----	---	---	---	---	---	34	34
Berkeley Welfare Society-----	16	7	8	---	---	---	31
Jewish Orphans' Home, Los Angeles	117	4	6	10	---	---	137
Totals-----	283	17	893	260	98	---	1,551

TABLE 48.

Sources from Which Children Were Received by Seven Licensed Child Placing Agencies for Years Ending June 30, 1924, 1925 and 1926.

Source	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
Parents-----	263	19.8	331	20.6	283	18.4
Relatives or guardians-----	16	1.	22	1.3	17	1.1
Juvenile court-----	736	55.	928	57.7	893	57.5
Institutions-----	6	.4	15	.8	---	---
Social agencies-----	134	10.	230	14.3	260	16.7
Otherwise or not stated-----	186	13.8	86	5.3	98	6.3
Totals-----	1,341	100.	1,612	100.	1,551	100.

TABLE 49.

Whereabouts of Children Under Care of Seven Child Placing Agencies on June 30, 1924.

Status	S. F. Assoc. Chari- ties	Little Child- ren's Aid	Eureka Benevo- lent Soc.	Oak. Assoc. Chari- ties	Catho- lic Ladies' Aid	Berkeley Welfare Soc.	Jewish Orphans' Home	Total
In adoptive homes pending legal proceedings--	103	14	1	---	---	6	---	124
In paid boarding homes pending permanent placement--	504*	236	47	241	58	46	32	1,164
In permanent free homes--	207	---	---	27	10	6	1	251
In receiving homes awaiting placement--	1	---	---	---	11	5	---	17
With natural parents-----	723	806	227	11	35	5	1	1,812
With relatives and guardians--	23	80	2	10	---	10	---	136
In institutions-----	49	18	87	10	10	5	---	179
Totals--	1,620	1,154	365	299	124	87	34	3,683

*Includes children under care of Native Sons and Daughters, pending adoption.

TABLE 50.

Whereabouts of Children Under Care of Seven Licensed Child Placing Agencies on June 30, 1925.

Agency	In receiving or boarding homes	In adoptive homes	In permanent free homes	With parents or guardians	In institutions	Unstated	Total
Oakland Associated Charities--	255	3	31	24	11	---	324
Little Children's Aid -----	234	24	2	880	51	---	1,191
S. F. Associated Charities -----	504	103	207	756	50	215	1,835
Eureka Benevolent Association -----	56	---	---	221	178	---	455
Catholic Ladies' Aid -----	73	---	3	6	8	17	107
Berkeley Welfare Society-----	59	3	7	42	7	---	118
Jewish Orphans' Home -----	66	---	---	5	11	---	82
Totals -----	1,247	133	250	1,934	316	232	4,112

TABLE 51.

Whereabouts of Children Under Care of Seven Licensed Child Placing Agencies on June 30, 1926.

Agency	In receiving or boarding homes	In adoptive homes	In permanent free homes	With parents or guardians	In institutions	Unstated	Total
Oakland Associated Charities--	268	5	17	31	13	4	338
Little Children's Aid -----	247	43	13	884	35	---	1,222
S. F. Associated Charities -----	630	45	289	890	106	5	1,965
Eureka Benevolent Association -----	49	---	---	290	177	---	516
Catholic Ladies' Aid -----	83	---	6	17	6	4	116
Berkeley Welfare Society-----	46	3	6	41	5	---	101
Jewish Orphans' Home -----	101	---	---	---	23	---	124
Totals -----	1,424	96	331	2,153	365	13	4,382

TABLE 52.

Whereabouts of Children Under Care of Seven Licensed Child Placing Agencies for Years Ending June 30, 1924, 1925 and 1926.

Status	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
In receiving or boarding homes--	1,181	32.2	1,247	30.2	1,424	33.
In adoptive homes-----	124	3.3	133	3.2	96	2.1
In permanent free homes-----	251	6.8	250	6.2	331	7.4
With parents or guardians-----	1,948	53.1	1,934	47.	2,153	49.
In institutions -----	179	4.6	316	7.7	365	8.2
Unstated -----	---	---	232	5.7	13	.3
Totals -----	3,683	100.	4,112	100.	4,382	100.

TABLE 53.

Movement of Population Under Care of Seven Licensed Child Placing Agencies for Year Ending June 30, 1924.

Agency	On rolls July 1, 1923	Added during year	Total cared for	Dropped during year	On rolls June 30, 1924
Oakland Associated Charities-----	348	119	467	168	299
Little Children's Aid -----	1,148	370	1,518	364	1,154
S. F. Associated Charities -----	1,538	678	2,216	596	1,620
Eureka Benevolent Society -----	384	81	465	100	365
Catholic Ladies' Aid -----	112	23	135	11	124
Berkeley Welfare Society-----	79	42	121	34	87
Jewish Orphans' Home -----	34	28	62	28	34
Totals -----	3,643	1,341	4,984	1,301	3,683

TABLE 54.

Movement of Population of Children Under Care of Seven Licensed Child Placing Agencies for the Year Ending June 30, 1925.

Agency	On rolls July 1, 1924	Added during year	Total cared for	Dropped during year	On rolls June 30, 1925
Oakland Associated Charities.....	299	107	406	82	324
Little Children's Aid.....	1,154	394	1,548	357	1,191
S. F. Associated Charities.....	1,620	815	2,435	600	1,835
Eureka Benevolent Society.....	365	129	494	39	455
Catholic Ladies' Aid.....	124	23	147	40	107
Berkeley Welfare Society.....	87	54	141	23	118
Jewish Orphans' Home.....	34	90	124	42	82
Totals	3,683	1,612	5,295	1,183	4,112

TABLE 55.

Movement of Population of Children Under Care of Seven Licensed Child Placing Agencies for the Year Ending June 30, 1926.

Agency	On rolls July 1, 1925	Added during year	Total cared for	Dropped during year	On rolls June 30, 1926
Oakland Associated Charities.....	324	130	454	116	338
Little Children's Aid.....	1,191	380	1,571	349	1,222
S. F. Associated Charities.....	1,835	691	2,526	561	1,965
Eureka Benevolent Society.....	455	148	603	87	516
Catholic Ladies' Aid.....	107	34	141	25	116
Berkeley Welfare Society.....	118	31	149	48	101
Jewish Orphans' Home.....	82	137	219	95	124
Totals	4,112	1,551	5,663	1,281	4,382

TABLE 56.

Movement of Population of Children Under Care of Seven Licensed Child Placing Agencies for Years Ending June 30, 1924, 1925 and 1926.

	1924	1925	1926
On rolls at beginning of year.....	3,643	3,683	4,112
Added during year.....	1,341	1,612	1,551
Total cared for during year.....	4,984	5,295	5,663
Dropped during year.....	1,301	1,183	1,281
On rolls at end of year.....	3,683	4,112	4,382

TABLE 57.

Disposition of Children Removed from Care of Seven Child Placing Agencies for Year Ending June 30, 1924.

Status	S. F. Assoc. Char- ities	Little Child- ren's Aid	Eureka Benevo- lent Soc.	Oak Assoc. Char- ities	Catho- lic Ladies' Aid	Berkeley Welfare Soc.	Jewish Orphans' Home	Total
Adopted.....	---	13	---	---	---	---	---	13
To agencies.....	139	15	1	29	1	2	1	188
To institutions.....	55	16	2	5	3	---	13	94
To parents.....	250*	178	66	118*	7	3	11	633
To relatives or guardians.....	97	130	1	2	---	3	---	233
To juvenile court.....	5	---	---	1	---	1	1	8
Self-supporting.....	15	---	30	7	---	2	2	56
Moved from state.....	2	7	---	---	---	10	---	19
Died.....	33	5	---	6	---	---	---	44
Otherwise.....	---	---	---	---	---	13	---	13
Totals	596	364	100	168	11	34	28	1,301

TABLE 58.

Disposition of Children Removed from Care of Seven Licensed Child Placing Agencies During the Year Ending June 30, 1925.

Agency	Placed for adoption	Self sup- porting	Died	Returned to par- ents or relatives	To Juv. Court	Other- wise	Total
Oakland Associated Charities----	---	9	---	23	---	50	82
Little Children's Aid-----	4	---	2	---	---	351	357
S. F. Associated Charities-----	28	3	29	311	7	222	600
Eureka Benevolent Association--	1	1	1	31	---	5	39
Catholic Ladies' Aid-----	1	---	2	11	---	26	40
Berkeley Welfare Society-----	3	2	---	17	---	1	23
Jewish Orphans' Home-----	1	1	---	31	---	9	42
Totals -----	38	16	34	424	7	664	1,183

TABLE 59.

Disposition of Children Removed from Care of Seven Licensed Child Placing Agencies During the Year Ending June 30, 1926.

Agency	To agencies	Placed for adoption	Self sup- porting	Died	Returned to par- ents or relatives	To Juv. Court	Not stated	Total
Oakland Associated Charities-----	33	3	12	3	34	31	---	116
Little Children's Aid-----	---	26	118	6	199	---	---	349
S. F. Associated Charities--	56	95	28	18	361	3	---	561
Eureka Benevolent Assn.---	---	1	16	---	49	1	20	87
Catholic Ladies' Aid-----	---	---	---	---	---	---	25	25
Berkeley Welfare Society--	7	---	11	---	21	9	---	48
Jewish Orphans' Home-----	---	---	3	1	90	1	---	95
Totals -----	96	125	188	28	754	45	45	1,281

TABLE 60.

Disposition of Children Removed from Care of Seven Licensed Child Placing Agencies for Years Ending June 30, 1924, 1925 and 1926.

Status	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
Placed for adoption-----	13	1.	38	3.2	125	9.7
Self supporting -----	56	4.3	16	1.3	188	14.7
Died -----	44	3.7	34	3.	28	2.2
Returned to parents or relatives*	866	66.5	424	35.9	754	58.9
To juvenile court-----	8	.5	7	.5	45	3.5
Otherwise, not stated-----	314	24.	664	56.1	141	11.
Totals -----	1,301	100.	1,183	100.	1,281	100.

*Includes children receiving state aid and living with parents under the supervision of the agency.

STATE OF CALIFORNIA

DEPARTMENT OF PUBLIC WELFARE

Main Office: State Capitol, Sacramento

Los Angeles Office: 1106 Sun Finance Building

San Francisco Office: 625 State Building

Minimum Requirements for Family Boarding Homes for Children.

LICENSE REQUIREMENTS

POLITICAL CODE—SECTION 2338: The state department of public welfare and all approved and accredited inspection services are hereby authorized to issue permits or licenses to persons, associations or corporations to conduct institutions, boarding homes, or other places for the reception and care of aged and infirm persons or to engage in the finding of homes for children or placing children in homes, and to prescribe the conditions upon which such permits or licenses shall be granted and such rules and regulations as may be deemed best for the government of such institutions, and said inspection service or department is further empowered by one or more of its members, secretary or duly authorized representative, to inspect and report upon conditions prevailing in all such institutions, homes or places.

SECTION 2339: A permit or license issued by the state department of public welfare or by an approved or accredited inspection service shall expire twelve months from date of issuance of license, and application for renewal of a permit or license must be filed ten days prior to its expiration each year, otherwise it shall stand as automatically cancelled.

SECTION 2340: Permits or licenses may be revoked for cause after a hearing before the state department of public welfare or an approved and accredited inspection service, after written notice of the time and place of such hearing and the charges made against the holder of the permit or license has been duly served on him, not less than ten days prior to the time fixed for such hearing.

SECTION 2341: No license may be transferred in any case without the consent of the department, and no change of location of any institution, boarding house or other place for the reception and care of aged or infirm persons may be made without permission from the state department of public welfare or a duly approved and accredited inspection service.

SECTION 2342: Every holder of a permit or license must maintain a register setting forth the name of ----- or child under the age of sixteen years, the last previous address, age, nearest of kin, mother's maiden name, person responsible for his care and maintenance, and such other data as may be required by the state department of public welfare, and shall notify within forty-eight hours in writing, the state department of public welfare of the approved and accredited inspection service by which such license or permit was issued of any deaths or changes in the personnel of such home.

SECTION 2344: Any person, association or corporation who or which maintains or conducts or assists in maintaining or conducting as manager or officer or in any other executive or administrative capacity an institution, boarding home or other place conducted as a place for the reception and care of aged or infirm persons or engages in finding homes for children under the age of 16 years, or places or keeps any child under the age of sixteen years in any home without first having obtained a permit or license therefor in writing as provided in section two thousand three hundred thirty-nine of the Political Code is guilty of a misdemeanor.

1. DEFINITION

A family boarding home for children is a private family home which accepts one or more children to board with or without compensation.

2. NUMBER OF CHILDREN

(a) Since the family boarding home is primarily a home, the number of children in it shall not exceed that number which it is customary to think of as constituting a normal family group. The number of the children in the household should not exceed six; if any exception be made it shall be with permission of the state department of public welfare.

(b) Not more than two infants under two years of age shall be allowed in any family boarding home under the supervision of one adult.

3. FAMILY CONDITIONS

(a) The foster mother must be of suitable age and temperament to care for children. The mental and physical health of each member of the family must be good.

(b) There shall be no mentally defective person in the family.

(c) No adult male roomers or boarders shall be permitted.

(d) Children shall not be boarded in homes which can not be maintained at least on a minimum standard without the income derived from the board of children in the home. The money paid for the care of an infant above the amount for food, and clothing where agency does not provide it, shall be regarded as a legitimate income. The margin of profit above the amount required for the need of older children shall be regarded as a legitimate income.

(e) Satisfactory references must be furnished from persons who know the applicant in her own home as a housekeeper and a homemaker.

4. HOUSING

(a) The home must conform in building and maintenance to the sanitary and fire safety ordinances of the city and county, and be endorsed by the local health officer or a person accredited by the state department of public welfare.

(b) The home must be in a residence district (not commercial or factory) with sufficient room to accommodate the family group and boarded children in a comfortable and sanitary way, and with yard space sufficient for a home playground for the children.

(c) The home must be in a district where the children can attend a school which is within convenient distance. Each child shall be given an opportunity to attend Sabbath school or a church of the religious faith of its parents.

(d) Sleeping rooms must afford at least 500 cubic feet of space for each occupant and each bedroom must have sufficient outside windows. No child may sleep in a room opening into an inner court.

(e) Children shall sleep in bedrooms, have individual beds, and must be under the close supervision and within call of an adult at night.

(f) Boys and girls over three years of age shall sleep in separate rooms. Children over three years of age shall not sleep in the same bedroom with adults of opposite sex.

(g) Each bed shall have a good spring, a clean, comfortable mattress, adequate bedding and rubber sheeting for infants and wetters.

5. HEALTH OF CHILDREN

(a) Before admission to the home each child shall be taken to a physician or to a health center for a physical examination, results of which shall be given to the foster mother.

(b) Foster mothers are urged personally to take their children to health centers at regular intervals; infants no less than once a month.

(c) Proper medical attention shall be provided at all times.

(d) Death or any illness of a child must be reported at once to the agency issuing the license and to the parent or guardian of the child.

(e) Every child shall have a bath no less than twice a week and infants up to two years shall be bathed every day.

(f) Individual hair and tooth brushes, towels, and other necessary toilet articles must be provided, and each child shall be trained in their proper use. Toilet articles for each child shall be kept separately.

(g) Children under fourteen years shall have no routine work other than school tasks and simple home duties, providing these do not interfere with schooling and necessary recreation.

(h) During the absence of the foster mother, children must be left in charge of a competent adult.

6. DIET OF CHILDREN

(a) The dietary must be wholesome, nutritious, and suitable for the children of various ages; butter, eggs or fish, fresh fruit and vegetables must be served each day.

(b) Formulæ for infants should be prescribed by a physician.

(c) Each child over four years of age must have at least one pint of fresh milk per day; every child under four years at least one quart of milk each day. Milk must be either pasteurized in accordance with the state pure milk law, or from tuberculin free cows, as determined by the tuberculin tests. Tests will be made free on application to the state department of agriculture, Sacramento.

(d) No butter substitute must be served children. Only fresh butter contains the important food elements necessary for growth in children.

7. DISCIPLINE

(a) Foster mothers are urged to consult with the licensing agency for advice and literature on problems of behavior in children.

(b) Corporal punishment must not be given boarding children. Bed-wetters can be best cured through other methods than punishment. Information on this subject will be supplied by the licensing agency or the department of public welfare.

8. REPORTS

(a) The law requires that a register shall be kept in which the name of the child, the last previous address, age, nearest of kin, mother's maiden name, person responsible for his care and maintenance, amount of board paid, dates of visits to clinics or physicians, date of removal of child from home, by whom and their address, and for what reason removed. Registers are to be provided by the licensing agency and must be open to inspection at all times.

(b) The law requires that the licensing agency must be notified within 48 hours in writing of any changes in the personnel of the home.

(c) Any change in the management or address of the home nullifies the existing license and application must be made at once for renewal.

(d) Failure to make reports may constitute cause for revocation of license.

(e) The foster mother must show her license to the newspaper when advertising for children. Newspaper offices have been requested to ask to see the license before publishing an advertisement for any home.

A manual of suggestions regarding the care of children in family boarding homes will be furnished by the department of public welfare on application.

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WELFARE

625 State Building, Civic Center, San Francisco
1106 Sun Finance Building, Los Angeles
State Capitol, Sacramento

APPLICATION FOR LICENSE—CARE OF CHILDREN

Name of applicant.....
Address..... Town..... County.....
Age of applicant..... Nationality..... Religion.....
Married..... Single..... Divorced..... Widow.....
How many children do you wish to take?.....
Their ages..... Their sex.....
Have you cared for children before?.....
How and by whom are children brought you?.....

<i>Household</i>	<i>Male</i>	<i>Ages</i>	<i>Female</i>	<i>Ages</i>
Members
Other adults
Children in family
Boarded children
Would each child have a room alone?.....				
If not, with whom?.....				
Would each child have a bed alone?.....				
Provision for medical supervision and care.....				
Name of family physician.....				
Monthly income of family..... Occupation of breadwinner.....				
Place of occupation.....				
Will the applicant give entire time to household and care of children?.....				
Home owned?..... Rented?.....				
Directions for reaching home.....				

References (not relatives)—

	<i>Name</i>	<i>Address</i>	<i>Town</i>	<i>County</i>
1.
2.
3.
Date of application..... Signature.....				

You must secure the signature of your local health officer to the following endorsement:
"After inspection of the above named premises, I hereby certify that they are/are not suitable for the reception and care of children."

Signed

Health Officer of.....

MONTHLY REPORT OF ACCREDITED AGENCY.

Report on Family Boarding Homes for the Month of-----

(Name of Agency)-----

Date: -----

	For one child	For two children	For three children	For four children	For five children	For six children	Total
Number of homes holding license at beginning of period							
Number of new licenses granted during period							
Number of licenses revoked during period							
Number of applications denied during period							
Number of homes holding license at end of period							
Number of applications withdrawn during period							
Total number of inspec- tions made							

1. Number of children for whom application is made-----Number recommended-----
2. Does applicant give entire time to home?-----
3. Is register in use?-----
4. Provision for medical care-----
5. Dietary (a) Amount milk-----
 (b) butter -----
 (c) vegetables -----
 (d) eggs -----
 (e) meat -----
6. Personality, intelligence, fitness---
7. Atmosphere of home---
8. Additional information and recommendations--
 (Use extra report sheet if necessary)

Visitor-----Title-----Date-----

Please give names and addresses of persons whose applications were denied or whose licenses were revoked during month, with reasons for action in each case.

Name	Address	Action	Reason for Action

Three new sets of filing cards were made in 1924: For the children's boarding home file; for the children's institution file; and for the maternity homes and hospitals file.

The active licensed home, institution, or hospital is recorded on a yellow card and the denied application or the revoked license is recorded on a red card.

The blue card is for any place listed in the files but which is not licensed because it does not come under the jurisdiction of the department, or the application was dropped because the work was discontinued, or for other similar reasons.

BOARDING HOME IN _____ COUNTY

_____ Religion License No. _____

Name _____

Address _____ City _____

Telephone _____ License issued on _____ for _____ boys _____ girls

_____ License reissued on _____ for _____ boys _____ girls

At (new address) _____ City _____

Supervision _____ Nationality _____ Classification _____

Home discontinued on _____ License not recalled.

Remarks: _____

INACTIVE BOARDING HOME IN _____ COUNTY

_____ Religion License No. _____

Name _____

Address _____ City _____

Telephone _____ License issued on _____ for _____ boys _____ girls

_____ License reissued on _____ for _____ boys _____ girls

At (new address) _____ City _____

Supervision _____ Nationality _____ Classification _____

License revoked on _____ Reasons _____

NEVER LICENSED CHILDREN'S INSTITUTION IN _____ COUNTY

_____ Religion

Name of Institution _____

Address _____ City _____

Telephone _____ Applied on _____ for _____ children

Classification _____

Management _____ Nationality _____

Person in charge _____ Title of position _____

Never licensed because _____

Previous address

ADOPTIVE HOME FINDING.

The law gives the right to place children for adoption to agencies licensed for this purpose by the State Department of Public Welfare and to orphanages receiving state aid. The following agencies have been given the legal right to place children :

Associated Charities of Oakland.

Associated Charities of San Francisco.

Berkeley Welfare Society.

Catholic Ladies' Aid of Oakland.

Children's Home Society of California.

Eureka Benevolent Society of San Francisco.

Jewish Orphans' Home of Southern California.

Little Children's Aid of San Francisco.

Native Sons' and Native Daughters' Central Committee on Homeless Children.

Of these the Children's Home Society of California and the Native Sons' and Native Daughters' Central Committee on Homeless Children confine their activities to the permanent placement of children. Specialization of this kind is a fortunate one and even though the seven other agencies listed above and state aided orphanages may legally consummate adoptions, there is a tendency to refer adoptable children to the two large agencies, a policy heartily indorsed by the state. Only two children were adopted directly by the seven child placing agencies during 1926, the rest being referred to the Native Sons and Daughters or the Children's Home Society.

SURVEYS.

During this biennium the two largest societies of California, the Children's Home Society of California, and the Native Sons and Native Daughters were studied from a case point of view. About forty cases in each group were the subject of a thorough follow-up. In both instances the necessity for full protection to home and child were stressed. Meetings were held with the directors with a view to reviewing standards and exchanging views on legal procedure and on possible changes in the law.

At the State Conference of Social Work held at Pasadena in May, 1926, one session was devoted to this subject. It was viewed from several angles: that of technique, of legal procedure, and of social interest. The statutes were analyzed and discussed. As a result, the State Department of Public Welfare called a number of additional meetings, which became a valuable forum for the exchange of views. The two large adoptive societies were well represented as were the welfare organizations who are constantly dealing with the problem.

CHANGES IN LAW.

The general conclusion reached was that the chief cause for concern was for those children whose placement was effected without the assistance of a society regularly organized to bring about permanent placements. Such placements are largely by newspaper advertisements, by maternity hospitals, who are ignorant of or unwilling to conform to

the state's legal requirements or by relatives or parents who may relinquish children without sufficient safeguard for their future. The state law is clear in so far as it requires that any association, person or corporation placing a child must have a license, but the utmost vigilance is required to enforce this law. Fully one-half of the adoptions in the state are of the independent type.

The entire group present at our discussions was anxious to see this condition remedied, and so a definite recommendation was made that the law be amended to the end that no adoptions be completed except subject to some form of investigation by a licensed agency, or the state department. This practice is already in operation in Alameda County. There it is a matter of routine requirement on the part of all judges.

The giving up or accepting of children for adoption is a step of such grave importance that the greatest care must be observed in safeguarding its every aspect. The parent who is about to relinquish must be told of the resources that present themselves for the preserving of family ties. No child ought to be separated from a mother because of poverty alone, nor for a cause that exists only temporarily. The child of defective parentage ought not to be accepted for adoption unless he is of such age that he may be given conclusive physical and mental tests. All these circumstances arise in uninvestigated adoptions. California has been fortunate in having a law which gives the state department the responsibility of licensing and supervising adoptive agencies, but further protection must be brought about.

RELINQUISHMENTS.

A provision of the statutes of 1917, revised in the law of 1925, requires that when a child has been relinquished by its parents or guardians for the purpose of adoption, a copy of the relinquishment must be filed with the State Department of Public Welfare prior to the commencement of any adoption proceedings affecting such child, as provided in section 224 of the Civil Code.

This section gives the department an opportunity to check up relinquishments, to scrutinize the form in which they are made, and to protect parents adoptive and adopting from irregularities in relinquishment procedure.

In the Los Angeles office 660 such documents were filed from June 30, 1924, to July 1, 1926, and in San Francisco there were 516, making a total of 1176. It is believed, however, that a number of adoptions go through the courts of California without the observance of this requirement. The total number of adoptions in 1925 was said to be 1252. The strengthening of certain provisions of the adoption law will help to remedy this omission. These, it is hoped, may be brought about in the legislature of 1927.

The files of the department carry many surprising stories of relinquishments to unfit persons, which have been corrected whenever possible, but which ought to be made legally impossible. The cooperation of the newspapers of the state is being secured by degrees to the end that all persons wishing to place a child for adoption or to secure a child for adoption, shall be referred to recognized licensed societies, thus eliminating an all too easy method of disposing of unwanted children.

TABLE 61.

MOVEMENT OF POPULATION OF CHILDREN UNDER CARE OF TWO ADOPTIVE CHILD PLACING AGENCIES
FOR YEARS ENDING JUNE 30, 1924, 1925, AND 1926.

	Native sons and daughters			Children's Home Society			Total		
	1924	1925	1926	1924	1925	1926	1924	1925	1926
On rolls at beginning of year...	348	340	314	309	412	424	657	752	738
Added during year.....	228	237	213	389	345	234	617	582	417
Total cared for.....	576	577	527	698	757	658	1,274	1,334	1,185
Dropped from rolls.....	236	262	240	286	333	300	522	595	540
On rolls at end of year....	340	315	287	412	424	358	752	739	645

TABLE 62.

ADOPTIONS IN CALIFORNIA FOR YEAR ENDING JUNE 30, 1925.

County	Total reported by county clerk	Placed by Native Sons and Daughters	Placed by Children's Home Society
Alameda.....	93	31	18
Butte.....	3	0	1
Calaveras.....	1	0	0
Colusa.....		1	0
Contra Costa.....	28	3	9
Del Norte.....	1	0	0
El Dorado.....	1	1	1
Fresno.....	29	5	14
Glenn.....	1	0	1
Humboldt.....	10	2	1
Imperial.....		2	2
Inyo.....	1	1	0
Kern.....	35	6	3
Kings.....	5	1	0
Lake.....	3	0	0
Lassen.....	4	0	2
Los Angeles.....	527	131	57
Madera.....	0	0	1
Marin.....	12	0	7
Mendocino.....	2	0	1
Merced.....	3	1	1
Monterey.....	8	0	1
Napa.....	4	1	0
Nevada.....	4	0	0
Orange.....	22	5	1
Placer.....	11	0	2
Plumas.....	1	0	2
Riverside.....	13	5	1
Sacramento.....	22	0	3
San Bernardino.....	24	5	2
San Diego.....	46	7	2
San Francisco.....	157	9	43
San Joaquin.....	40	1	5
San Luis Obispo.....	3	0	0
San Mateo.....	8	1	4
Santa Barbara.....	12	1	2
Santa Clara.....	35	6	10
Santa Cruz.....	8	1	4
Shasta.....	1	0	1
Siskiyou.....	1	0	0
Solano.....	6	0	2
Sonoma.....	17	2	4
Stanislaus.....	13	5	2
Sutter.....		3	0
Tehama.....	5	0	0
Tulare.....	23	7	2
Tuolumne.....	1	0	1
Ventura.....	5	2	1
Yolo.....	1	0	1
Yuba.....	3	2	1
Totals.....	1,252	249	216

Form Used in Acknowledging Relinquishments.

DEPARTMENT OF PUBLIC WELFARE

625 State Building, Civic Center, San Francisco

1106 Sun Finance Building, Los Angeles

Headquarters, State Capitol, Sacramento

I hereby certify that there has been filed this day in the office of the Department of Public Welfare of the State of California, a copy of the relinquishment of_____

by_____

to_____

said relinquishment bearing date_____

IN WITNESS WHEREOF, I have hereunto set my hand this_____

_____ day of_____ 19_____

DEPARTMENT OF PUBLIC WELFARE

By_____

Secretary.

DAY NURSERIES.

The jurisdiction of the State Department of Public Welfare was written in the statutes of 1913 and renewed in 1925. It requires a license for any person, association or corporation who or which conducts a place of reception for the care of children under the age of sixteen.

Licenses have been issued to 23 day nurseries which represent a disbursement of considerably over \$160,000 for a year, expended for care of some 5100 children. In addition to these there are numerous industrial nurseries maintained only during the season of crop harvesting.

Early study of these institutions is necessary in order to give assurance of the necessity for their existence. Once this is established, the opportunity presents itself for continued constructive social work, filled with high opportunities. The work of a nursery must not begin with the reception of a child in the morning nor end with his dismissal in the evening. There ought to be an effort to reach out and determine the causes for admission and so to adjust them that home life and economic conditions may be reorganized and obviate the necessity for the separation for even a part of the day of a parent and her child. There must be no opportunity left for the shirking of parental responsibility.

Vigilance must be exercised to keep a check on changes in a home.

The day nursery often proffers the only alternative to the breaking up of a home. The mother dependent on inadequate wage must look to the nursery to supervise her children during her hours of employment. She has a sense of security in the realization that her family is being cared for while she must be away from them.

It is interesting to note that in the past biennium no license has been issued to a new orphanage, but approval has been given to the opening of the following day homes:

Alhambra Day Home for 26.

All Nations Community House for 60.

Assistance League Day Nursery for 30.

Jewish Mothers' Alliance for 30.

Russian Children's Day Nursery for 30.

Veterans' Children's Lodge for 15.

Each one was carefully studied before receiving the approval of the state department and each one was found to fill a definite need in its community.

TABLE 63.

Movement of Population in Day Nurseries for Year Ending June 30, 1924.

	Capa- city	Total children cared for	Number families represented	Aggregate daily attendance	Largest daily number	Smallest daily number
Berkeley Day Nursery-----	60	214	121	10,677	60	6
Canon Kip Day Nursery-----	65	302	233	13,807	66	8
Children's Day Nursery-----	50	69	37	2,325	41	1
Community Day Nursery-----	60	192	155	9,032	48	15
Ebell Day Nursery-----	40	156	102	4,311	37	2
Fanny Wall Day Nursery-----	15	50	25	1,223	20	8
Grace Day Home-----	100	361	212	13,026	112	18
Holy Family-----	200	636	374	51,482	200	105
King's Daughters-----	60	186	103	12,502	58	5
Long Beach Day Nursery-----	50	137	104	12,577	54	18
Pasadena Day Nursery-----	---	195	160	15,332	75	21
Redlands Day Nursery-----	50	151	65	3,478	27	2
St. Elizabeth's Day Home, San Jose-----	100	441	191	29,510	213	44
St. Elizabeth's Day Nur. L. A.-----	75	200	165	8,165	80	23
St. Francis Day Home-----	200	741	463	59,170	220	143
St. Vincent's Day Home-----	200	511	248	30,982	231	52
Salvation Army Day Nursery-----	30	76	25	6,517	29	11
San Jose Day Nursery-----	50	203	113	5,656	45	12
Stockton Day Nursery-----	30	112	87	6,901	44	6
Totals-----	1,435	4,933	2,983	296,673		

TABLE 64.

Movement of Population in Day Nurseries for Year Ending June 30, 1925.

	Capa- city	Total children cared for	Number families represented	Aggregate daily attendance	Largest daily number	Smallest daily number
Berkeley Day Nursery-----	60	226	134	11,647	60	9
Canon Kip Day Nursery-----	65	288	209	15,042	73	8
Children's Day Nursery-----	60	76	48	---	46	4
Community Day Nursery-----	47	167	108	10,818	49	19
Ebell Day Nursery-----	50	123	70	4,579	29	4
Flora Sigler Carver Nursery-----	30	169	106	3,868	28	1
Gildee Converse Nursery-----	30	107	32	2,880	28	4
Grace Day Home-----	100	390	220	21,958	118	15
Holy Family Day Home-----	200	701	543	53,233	275	133
King's Daughters' Day Nurs.-----	58	154	100	11,880	54	10
Long Beach Day Nursery-----	50	144	111	13,506	57	19
Mother Cabrini Day Nursery-----	45	241	139	18,112	64	79
Pasadena Day Nursery-----	100	209	150	16,287	83	22
Redlands Day Nursery-----	40	331	176	4,119	30	12
St. Elizabeth's Day Home, San Jose-----	93	580	320	27,572	141	31
St. Elizabeth's Day Nur. L. A.-----	43	600	450	9,313	74	22
St. Francis Day Home-----	200	664	493	55,265	278	108
St. Vincent's Day Home-----	100	464	285	33,822	208	46
Salvation Army Day Nur. L. A.-----	---	---	---	---	---	---
San Jose Day Nursery-----	65	838	---	11,058	68	11
Stockton Day Nursery-----	30	122	91	6,711	46	5
Totals-----	1,466	6,594	3,785	336,670		

TABLE 65.

Movement of Population in Day Nurseries for Year Ending June 30, 1926.

	Capa- city	Total children cared for	Number families represented	Aggregate daily attendance	Largest daily number	Smallest daily number
Berkeley Day Nursery-----	50	183	121	12,519	63	10
Canon Kip Day Nursery-----	---	---	---	---	---	---
Children's Day Nursery-----	50	58	38	2,325	24	9
Community Day Nursery-----	60	135	92	8,354	35	12
Ebell Day Nursery-----	50	152	112	5,432	37	4
Fresno Day Nursery-----	---	121	100	---	15	1
Flora Sigler Carver Nursery	20	74	55	4,430	20	5
Gildee Converse Memorial						
Day Nursery-----	30	106	67	4,930	32	8
Holy Family Day Home-----	200	696	541	54,550	217	121
King's Daughters' Day Nurs.	60	128	41	1,381	63	30
Long Beach Day Nursery-----	100	170	104	14,176	65	26
Mother Cabrini Day Nursery	---	---	---	19,273	---	---
Pasadena Day Nursery-----	100	210	105	14,356	65	14
Redlands Day Nursery-----	50	449	260	6,925	43	8
Russian Day Nursery-----	30	32	30	1,414	28	7
St. Elizabeth's Day Home,						
San Jose-----	100	415	194	29,184	139	54
St. Elizabeth's Day Nur., L.A.	75	200	167	7,909	75	19
St. Francis Day Home-----	200	651	482	54,257	240	138
St. Vincent's Day Home-----	100	475	287	33,828	212	49
Salvation Army Day Nursery	30	65	52	9,450	50	29
San Jose Day Nursery-----	75	729	616	13,261	74	38
Stockton Day Nursery-----	30	124	85	7,362	39	10
Totals -----	1,410	5,173	3,549	305,316		

TABLE 66.

Expenditures for Day Nurseries for Years Ending June 30, 1924, 1925 and 1926.

	1924	1925	1926
Berkeley Day Nursery-----	\$12,181 23	\$13,473 83	\$11,798 00
Canon Kip Day Nursery-----	11,483 07	3,958 00	---
Children's Day Nursery-----	1,039 29	701 93	396 00
Community Day Nursery-----	7,072 06	7,661 43	7,781 00
Ebell Day Nursery-----	2,395 61	2,242 08	2,520 00
Fanny Wall Day Nursery-----	3,090 66	---	---
Flora Sigler Carver Day Nursery	---	---	2,747 00
Grace Day Home-----	16,069 67	14,391 62	13,950 00
Gildee Converse Memorial Day Nursery	---	---	4,463 00
Holy Family Day Home-----	14,175 40	14,655 00	14,280 00
King's Daughters' Day Nursery	3,030 52	3,020 82	3,504 00
Long Beach Day Nursery-----	6,337 38	6,433 08	9,059 00
Mother Cabrini Day Nursery	---	---	8,482 00
Pasadena Day Nursery-----	9,960 59	10,774 83	11,635 00
Redlands Day Nursery-----	4,411 90	5,543 28	5,333 00
Russian Day Nursery-----	---	---	2,425 00
St. Elizabeth's Day Home, San Jose	13,174 05	10,912 14	11,949 00
St. Elizabeth's Day Nursery, Los Angeles	13,138 09	16,234 64	3,517 00
St. Francis Day Home-----	13,902 96	14,163 39	14,280 00
St. Vincent's Day Home-----	16,479 30	16,122 79	12,435 00
Salvation Army Day Nursery	2,223 14	---	---
San Jose Day Nursery-----	3,875 95	5,040 99	6,203 00
Stockton Day Nursery-----	1,893 69	2,187 14	2,438 00
Totals -----	\$155,904 56	\$146,516 99	\$149,695 00

TABLE 67.

Income of Day Nurseries for Year Ending June 30, 1925.

	<i>Community Chest</i>	<i>Parents' fees</i>	<i>Otherwise or unstated</i>	<i>Total</i>
Berkeley Day Nursery-----	\$1,233 97	\$1,380 65	\$10,859 21	\$13,473 83
Canon Kip Day Nursery-----		1,081 35	11,725 74	12,807 09
Children's Day Nursery-----		385 60	316 33	701 93
Community Day Nursery-----	5,280 90	1,856 20	522 77	7,659 87
Ebell Day Nursery-----		1,005 95	1,516 91	2,522 86
Flora Sigler Carver Day Nursery-----	1,559 45	320 77	2,693 09	4,573 31
Gildee Converse Day Nursery-----			2,424 65	2,424 65
Grace Day Home-----	11,211 10	2,783 25	322 00	14,316 35
Holy Family Day Home-----	9,977 54	3,205 00	1,220 00	14,402 54
King's Daughters' Day Nursery-----			3,007 84	3,007 84
Long Beach Day Nursery-----	7,000 00	1,421 10	1,665 20	10,086 30
Mother Cabrini Day Nursery-----	7,794 00	13,252 00	6,402 00	27,448 00
Pasadena Day Nursery-----	6,347 84	4,170 83	255 56	10,774 23
Redlands Day Nursery-----		713 25	4,418 30	5,131 55
St. Elizabeth's Day Home, San Jose--	8,817 00	1,640 80	453 98	10,911 78
St. Elizabeth's Day Nursery, L. A.---			18,978 49	18,978 49
St. Francis Day Home-----	9,977 54	3,511 45	417 00	13,905 99
St. Vincent's Day Home-----	11,143 84	1,154 95	173 54	12,472 33
San Jose Day Nursery-----	1,925 00	2,090 50	673 48	4,688 98
Stockton Day Nursery-----		1,075 00	2,752 37	3,827 37
Totals -----	\$82,268 18	\$41,048 65	\$70,798 46	\$194,115 29

TABLE 68.

Income of Day Nurseries for Year Ending June 30, 1926.

	<i>Community chest</i>	<i>Parents' fees</i>	<i>Otherwise</i>	<i>Total</i>
Berkeley Day Nursery-----	\$490 00	\$1,615 00	\$9,693 00	\$11,798 00
Children's Day Nursery-----		146 00	250 00	396 00
Community Day Nursery-----	5,269 00	1,556 00	956 00	7,781 00
Ebell Day Nursery-----		1,140 00	1,380 00	2,520 00
Flora Sigler Carver Day Nursery--		431 00	2,316 00	2,747 00
Grace Day Home-----	11,000 00	2,950 00	-----	13,950 00
Gildee Converse Memorial Day Nursery-----	1,250 00	745 00	2,468 00	4,463 00
Holy Family Day Home-----	9,784 00	3,466 00	1,030 00	14,280 00
King's Daughters' Day Nursery---		1,405 00	2,099 00	3,504 00
Long Beach Day Nursery-----	7,115 00	1,522 00	422 00	9,059 00
Mother Cabrini Day Nursery-----	5,336 00	1,618 00	1,528 00	8,482 00
Pasadena Day Nursery-----	7,795 00	3,556 00	284 00	11,635 00
Redlands Day Nursery-----	840 00	894 00	3,599 00	5,833 00
Russian Day Nursery-----		891 00	1,534 00	2,425 00
St. Elizabeth's Day Home, San Jose	10,036 00	1,480 00	433 00	11,949 00
St. Elizabeth's Day Nursery, Los Angeles-----	2,002 00	349 00	1,166 00	3,517 00
St. Francis Day Home-----	9,784 00	3,466 00	1,030 00	14,280 00
St. Vincent's Day Home-----	9,549 00	1,307 00	1,579 00	12,435 00
San Jose Day Nursery-----	2,200 00	2,792 00	1,211 00	6,203 00
Stockton Day Nursery-----		1,119 00	1,319 00	2,438 00
Totals -----	\$82,450 00	\$32,448 00	\$34,297 00	\$149,195 00

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WELFARE

625 State Building
San Francisco

Annual Report Blank—Day Nursery—July 1, 1925, to June 30, 1926.

Name of nursery-----

Address -----

Superintendent or matron-----

Names and addresses of officers and members governing board:

List of employees:

Position

Salary

If a nurse is employed, specify whether trained or practical:

Population July 1, 1925, to June 30, 1926.

Capacity of nursery-----

Number of children on rolls June 30, 1926-----

Total number of different children cared for during year-----

Total number of families represented by these children-----

Aggregate attendance for year (addition of total daily attendance)-----

Largest population on any one day-----; smallest on any one day-----

Total number of days the institution was open during year-----

Financial Report for Year Ending June 30, 1926.

Name of nursery-----

Receipts.

Community Chest ----- \$-----

Donations ----- \$-----

Fees from parents----- \$-----

Other sources (please specify):

1. ----- \$-----

2. ----- \$-----

3. ----- \$-----

Total income ----- \$-----

Plus cash balance from previous year----- \$-----

Plus borrowed funds ----- \$-----

Total credits ----- \$-----

Disbursements.

Food ----- \$-----

Salaries ----- \$-----

Maintenance ----- \$-----

Improvements ----- \$-----

All other ----- \$-----

Total ----- \$-----

Indebtedness of institution----- \$-----

Cash balance of institution----- \$-----

Signed -----

Title

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WELFARE

Headquarters: State Capitol, Sacramento
Los Angeles Office: 1106 Sun Finance Building
San Francisco Office: 625 State Building

DAY NURSERY STANDARDS

DEFINITION OF A DAY NURSERY.

A day nursery is a place in which three or more children not of common parentage are cared for apart from their parents during any part or all of the day. It differs from a kindergarten, where children are sent primarily for education, in that it cares for the child of pre-school age, as well as for those who need supervision after school hours. It differs from an orphanage or foster home in that no night care is given.

ORGANIZATION OF THE DAY NURSERY.

Before establishing a day nursery it is necessary that a thorough study of the social and economic conditions of the community be made in order to determine whether there is a need for its existence. Upon these findings the foundation for the work shall be laid.

If conditions are such as to justify that a day nursery be organized, it must be conducted with the highest standards; for through its efforts certain children may not only be physically improved, but trained in habits of personal hygiene and conduct.

It must be recognized that certain health dangers accompany the congregating of young children at an age which makes them more susceptible to contagion and infection—the larger the group, the greater the danger. The day nursery child usually comes from a home where various causes contribute to a reduced standard of sanitation and hygiene and for this reason the health problem in the nursery is of paramount importance.

REQUIREMENT FOR LICENSE.

Chapter 2337 of the Political Code provides that before establishing a day nursery in California a license must be secured from the State Department of Public Welfare, and annual reports submitted on forms prescribed by the department. As a guide to meeting the requirements for license, the following information is presented:

BOARD OF DIRECTORS—

There shall be a Board of Directors composed of a sufficient number of interested people, willing to take an active part in the management of the nursery; their number shall depend upon the size of the nursery.

STAFF—

The best nurseries are conducted under the direction of a graduate nurse—one qualified to supervise the sanitation, hygiene, preparation of food formula, and health of the children.

A sufficient number of workers of suitable age who are able physically to stand the demands of the work must be employed. They must be equipped to study the social background of nursery children, and to serve as teachers of personal hygiene.

There shall be no more than 8 infants to 1 attendant, 15 toddlers to 1 attendant, and the kindergarten teacher ought to have an assistant if she has more than 25 children.

BUILDING AND EQUIPMENT.

SIZE AND NUMBER OF ROOMS—

Playrooms. Complete segregation must be maintained between infants, runabouts, and older children. A large room, equipped with low chairs, tables, and other suitable furnishings is necessary for the runabouts. Kindergarten equipment is needed. There must also be another playroom for the older children who are cared for after school hours.

Sleeping Rooms. A sleeping room for infants as well as one for the runabouts is needed—each equipped with dark shades for the windows, metal cribs with woven wire springs, mattresses or heavy folded blankets, rubber sheeting of good quality, crib sheets and blankets. Beds shall be at least three feet apart on all sides.

Kitchen. For the preparation of the noonday meal, the kitchen must have a stove, sink, an ice box for infants' food and equipment for sterilizing nipples, bottles, etc., and for the mixing of formulae.

Laundry. Laundry facilities must be provided for the care of diapers used during the day. No soiled diapers shall be sent home with the child. The laundry must be equipped with a washing machine, boiler, wringer, stationary tubs, lines, pins, soap, etc. Towels, crib sheets and blankets may be sent to an outside laundry. Every nursery should have its own supply of diapers for the use of the children while in the nursery.

Locker Rooms. Arrangements should be made for keeping individual children's outer garments in well ventilated separate lockers where they are not in contact with each other.

Office. Space for office for the superintendent should be provided in order to have a place for conferences and space for making and keeping records.

Isolation Room. Every nursery must have an isolation room in which to place a child who becomes indisposed during the day.

Dining Room. A room to be used only as a dining room is preferable. A private dining room for the superintendent and staff is desirable.

Toilets. There should be separate toilets for boys and girls, one to every ten children and in a room partitioned off from the lavatory. Junior toilet seats are best.

Lavatories. One wash bowl to every eight children is needed. A raised bath-tub and spray are also necessary. A sufficient supply of soap, individual towels, and wash cloths, or gauze must be furnished. The use of common wash cloths, towels, combs, hair brushes, and drink-

ing cups is prohibited. Arrangements should be made for sterilization of wash cloths.

YARD—

Buildings must be removed from traffic and above ground. Ample yard space should be provided. The surface of the play yard can be dust-free by using pine chips, sand, gravel, or tan bark. Stone and asphalt do not make good play surfaces. If a portion of the yard is not shaded by trees, sheds or awnings should be provided. There must be a drinking fountain in the yard, play apparatus, adequate separate toilet facilities, and provision for play space on rainy days.

SANITATION—

All regulations for hygiene and sanitation of the state and local health departments must be rigidly observed, plumbing modern and in good order. Walls, ceilings and floors must be kept in a sanitary condition, preferably by having the surface washed. Dry dusting or sweeping should not be done while the children occupy the building. There must be adequate ventilation by means of outside doors and windows; these shall have screens.

HEATING—

The building shall be safely and adequately heated. Stoves or radiators require the protection of wire screens. All gas heaters should have an outside vent. Each room should be provided with a thermometer in order to insure maintenance of an even temperature.

FIRE PROTECTION—

All the requirements of the local fire ordinance must be met, and it is recommended that a chemical fire extinguisher be placed on every floor, that it be tested frequently and renewed at least once a year.

HYGIENE AND CARE OF CHILDREN.

ENTRANCE EXAMINATION—

Before admission every new child must have a complete physical examination by a physician designated by the nursery. A written record of the findings including a certificate of freedom from infectious disease shall be in the possession of the nursery.

MEDICAL CARE—

There should be an attending physician or service from an accredited health agency in order to provide periodic medical supervision for the group. Regular weighing and measuring are to be effected.

The person in charge should carefully scrutinize each child every morning upon admission and if signs of any ailment or disturbances are noted it shall be placed in an isolation room and kept entirely apart from the other children. The physician or health department shall be notified at once of such action. No indisposition ought to be considered too trivial for such treatment.

PROVISIONS FOR CLOTHING—

Unless the clothing on a child is thoroughly clean on admission, a suitable garment (the property of the nursery) shall be worn through

the day and every such garment shall be marked for identification unless a clean garment is provided daily.

DIET—

A physician must prescribe individual feeding formulae for infants. Bottle babies must receive their feedings on regular schedule.

All other children should have a warm and nourishing noon meal. In addition to the noon meal it is recommended that a mid-morning and mid-afternoon lunch of bread, butter and milk, and as much fresh fruit as possible be provided. Butter substitute must not be used. Menus should be kept on file.

Nursing mothers should be encouraged to nurse their babies as long as the children gain, by going to the nursery at appointed times to nurse the baby. A hot drink and comfortable quarters are a helpful provision.

All bottles and nipples shall be supplied by the nursery. No bottle or nipple shall be used a second time until it has been thoroughly scrubbed and boiled. Milk shall be kept in sealed bottles, on ice.

DAILY SCHEDULE—

A daily schedule for feeding, naps and recreation should be maintained. Schedules can be obtained from the National Federation of Day Nurseries.

ADMINISTRATION.

ADMISSIONS—

Care of nursing babies outside their own home is always to be discouraged. No babies under one year of age ought to be received at any time, and preferably none under three.

Homes of children admitted to the nurseries should be inspected before a child is accepted. In emergency cases the home shall be visited not later than one week after the child has entered. Any doubtful or dangerous conditions found in homes must be reported to the proper officers of the nursery and to the Board of Health. No child shall be cared for unless a complete knowledge of its background is obtained. Unless a nursery is to defeat the purposes for which such an organization is useful, it must know that the economic, health, social and financial status is such as to justify the parent in separating herself from the child.

FEES—

A sliding scale of fees, based on ability of parent to pay, is recommended. Those who can pay an amount equal to the actual day's cost of care for the child should be urged to do so.

RECORDS—

Records must be kept, the social data to include the following:

1. Child's name.
2. Child's age.
3. When admitted.
4. Serious illnesses.
5. Names of both parents.
6. Parents' address.

7. Occupation of each parent.
8. Nationality.
9. Earnings of each parent.
10. Entire earnings of family.
11. Religion of parents.
12. Mother's reason for working.
13. Whether widow, married, deserted or separated.
14. Number of children in family.
15. How many at work or in school.

A record of the medical examination of each child should be continuously maintained, including height and weight chart.

AFFILIATION WITH NATIONAL DAY NURSERY ASSOCIATION.

It is urged by this department that all day nurseries become affiliated with the National Federation of Day Nurseries, office 105 East 22nd street, New York City.

They publish at a nominal cost a set of record forms which cover the records required by this board; also a dietary and pamphlets helpful to the manager, nurse and matron.

RESCUE HOMES AND MATERNITY HOSPITALS.

The legislature of 1925 on the recommendation of the State Board of Health and the State Department of Public Welfare transferred the licensing and supervision of maternity hospitals from the State Welfare to the State Health Department. This change was urged because of the close relationship between the work of the Bureau of Child Hygiene and these institutions and the opportunities they offered for pre-natal and infant welfare education.

The Department of Public Welfare in making the suggestion did so with a realization that they must continue a careful check on the disposition of children born in maternity homes and so under an agreement worked out at a joint meeting of representatives of the two state boards, a plan was formulated whereby all illegitimate births and all babies leaving the institutions with persons other than their mothers, were to be reported immediately to the state department. It was agreed further that inasmuch as maternity wards in county hospitals were exempt from the license requirement and since county hospitals were frequently reached by the Department of Public Welfare, the latter should continue as the supervising agency here and finally that the Board of Health license rescue homes and pass upon equipment and facilities for care, but that the Department of Public Welfare continue as the regular visitants. This was strongly urged for two reasons, the first being the constant necessity for securing records on state aided babies, and the second, the fact that it is from these homes that children are removed for adoption or for placement in boarding homes.

From a medical aspect the well equipped maternity hospital serves as a safeguard against deaths from childbirth and gives assurance of proper care to infants. From the social aspect it gives opportunity for assistance to those mothers who require counsel and guidance both for themselves and their babies.

In 1924 the state licensed 311 such hospitals, an increase of 15 per cent over 1923. Eight of these institutions were rescue homes. This group is undertaking a useful work. It cares for young women who seek the help of the home before the arrival of their babies and remain for a long enough time after to plan for the future. They go out strong in body and spirit. Where these homes have their own facilities for maternity care, it is of a uniformly high standard. Some avail themselves of larger public hospitals where every effort is made to safeguard the mother and protect her against publicity of any sort.

For the year ending June 30, 1924, 50 per cent of the children born in these hospitals left in the care of their mothers. Of the remaining 50 per cent, 17 per cent were placed for adoption while 33 per cent were committed to the courts or institutions or were otherwise dismissed.

The utmost depth of understanding must be exercised in the handling of problems in rescue homes. The girl in difficulty is naturally reserved. She is slow to reveal her story, she is often inclined to shield her people and the father of her child. She gives a name not her own. A sympathetic person in charge accepts the story on its merits at first, but her tact, her unselfishness of purpose, her obvious desire to assist gradually bring about the confidence which must serve as a basis for a remaking of what might otherwise be a shattered life. Too much encouragement can not be given to this type of work—with constructive suggestions and assistance in case work methods. The fact that the state, through its aid fund, grants a subsidy to babies who come under the care of this group is a revelation of the attitude of sympathy and comprehension of this problem.

The department recommends that at an early date some analysis be made of admissions and dismissals from this group of institutions with a view to learning the later disposition of children born there. This must be done with the utmost consideration for the delicacy of the entire problem but with the purpose of protecting babies from possible carelessness in placement.

There is all too little interchange of ideas or discussion of policies among the directors and superintendents of these institutions; there might well be a confidential exchange maintained by them for their own group. Doubtless many a difficult problem could be more easily approached and better understood for there is reason to believe that assistance is frequently given to a young mother who has had help at a previous time from another institution and whose case history might lead to a totally different form of treatment.

TABLE 69.

Maternity Homes and Hospitals Licensed During Years Ending June 30,
1923, 1924 and 1925.*

	1923	1924	1925
Number licensed homes July 1.....	287	296	311
Number new licenses issued in year.....	38	23	39
Number licenses reissued for change of address, etc.....	15	3	24
Number of licenses denied in year.....	2	8	12
Number of licenses revoked.....	0	1	0
Number of homes discontinued in year.....	29	7	5
Number of homes operating June 30.....	296	311	345

*Since 1925 maternity homes and hospitals have been licensed by the State Board of Health.

TABLE 70.
Licensed Maternity Hospitals and Homes June 30, 1925.

<i>County</i>	<i>Number</i>	<i>County</i>	<i>Number</i>
Alameda	23	Placer	--
Alpine	--	Plumas	--
Amador	--	Riverside	7
Butte	2	Sacramento	10
Calaveras	--	San Benito	1
Colusa	--	San Bernardino	7
Contra Costa	3	San Diego	16
Del Norte	1	San Francisco	26
El Dorado	1	San Joaquin	6
Fresno	14	San Luis Obispo	2
Glenn	3	San Mateo	5
Humboldt	5	Santa Barbara	7
Imperial	5	Santa Clara	9
Kern	7	Santa Cruz	5
Kings	3	Shasta	2
Lake	--	Sierra	--
Los Angeles	85	Siskiyou	5
Lassen	1	Solano	4
Madera	2	Sonoma	13
Marin	3	Stanislaus	11
Mariposa	--	Sutter	1
Mendocino	1	Tehama	1
Merced	1	Trinity	--
Modoc	--	Tulare	12
Mono	--	Tuolumne	3
Monterey	8	Ventura	5
Napa	6	Yolo	3
Nevada	2	Yuba	1
Orange	7		
		Total	345

TABLE 71.
Movement of Population in Rescue Homes for Year Ending June 30, 1924.

	Florence Crittenden, San Francisco	Florence Crittenden, Los Angeles	Pacific Coast Rescue	Evange- line Booth	Girls' Home	Peniel Rescue	St. Eliza- beth	Salva- tion Army	Total
MOTHERS.									
Number registered June 30, 1923	14	17	8	42	2	15	15	23	136
Number admitted in year	49	65	7	211	24	69	68	129	622
Number discharged in year	51	60	10	214	23	63	60	121	602
Number registered June 30, 1924	12	22	5	39	3	21	23	31	156
Total registered for year	63	82	15	253	26	84	83	152	758
INFANTS.									
Number registered June 30, 1923	4	8	3	22	0	9	48	6	100
Number born in year	32	46	5	151	18	53	56	94	455
Number admitted in year	0	3	2	2	1	7	34	21	70
Number discharged in year	32	47	6	151	19	60	74	116	505
Number registered June 30, 1924	4	10	4	24	0	9	64	5	120
Total registered for year	36	57	10	175	19	69	138	121	625
DISPOSITION OF INFANTS.									
Left institution with mothers	14	23	2	148	6	36	17	88	334
Placed for adoption	18	23	1	3	9	20	30	3	107
Died		1		4		2			7
Stillborn			2	1		1			4
Placed in institutions		1			4			3	8
Committed to court			1			1		2	4
Otherwise discharged			2			3	29		34
Married women cared for	2	14	3	52	5	17	0	16	100
Unmarried women cared for	61	68	12	201	21	67	83	136	649
Legitimate children	2	7	3	52	5	11	42	16	138
Illegitimate children	34	50	7	123	14	58	96	105	487
Total women and children	99	139	25	428	45	153	221	273	1,383

**Rescue Homes Under Supervision State Department of Public Welfare
July 1, 1926.**

California Rescue Home, 2107 13th avenue, Oakland.

Florence Crittenden Home, 234 East Avenue 33, Los Angeles.

Florence Crittenden Home, 376 Twentieth avenue, San Francisco.

Girls' Home of San Diego, 729 Twentieth street, San Diego, (Door of Hope).

Peniel Rescue Home, Route 4, Box 290, Sacramento, (Fairhaven).

Salvation Rescue and Maternity Home, 28th and Garden streets, Oakland.

St. Elizabeth's Infant Hospital, 2530 Van Ness avenue, San Francisco.

Salvation Army True Love Home, 2670 N. Griffith avenue, Los Angeles.

TABLE 72.

Movement of Mothers in Rescue Homes for Year Ending June 30, 1926.

	<i>In homes at beginning of year</i>	<i>Received during year</i>	<i>Total cared for</i>	<i>Number dis- missed</i>	<i>In homes at end of year</i>
California Rescue Home-----	29	24	53	21	32
Door of Hope Association-----	2	12	14	12	2
Florence Crittenden, San Francisco-----	18	53	71	63	8
Florence Crittenden, San Francisco-----	18	53	71	63	8
Florence Crittenden, Los Angeles-----	18	38	56	44	12
Ruth Sanitarium-----	1	38	39	30	9
Salvation Army, Los Angeles-----	37	164	201	152	49
Salvation Army, Oakland-----	43	219	262	223	39
St. Elizabeth's Infant Hospital-----	11	53	64	50	14
Totals-----	177	641	818	641	177

TABLE 73.

Movement of Babies in Rescue Homes for Year Ending June 30, 1926.

	<i>In homes at beginning of year</i>	<i>Received during year</i>	<i>Total cared for</i>	<i>Number dis- missed</i>	<i>In homes at end of year</i>
California Rescue Home-----	5	7	12	6	6
Door of Hope Association-----	---	10	10	10	---
Florence Crittenden, San Francisco-----	8	52	60	55	5
Florence Crittenden, Los Angeles-----	12	41	53	42	11
Peniel Rescue Home-----	10	32	42	36	6
Ruth Sanitarium-----	1	18	19	16	3
Salvation Army, Los Angeles-----	23	137	160	133	27
Salvation Army, Oakland-----	23	165	188	165	23
St. Elizabeth's Infant Hospital-----	54	81	135	73	62
Totals-----	136	543	679	536	143

TABLE 74.

Sources of Admission of Mothers to Rescue Homes for Year Ending June 30, 1926.

	<i>Juvenile court</i>	<i>Parents</i>	<i>Personal application</i>	<i>Other- wise</i>	<i>Total</i>
California Rescue Home-----	14	4	5	1	24
Door of Hope Association-----	---	8	4	---	12
Florence Crittenden, San Francisco-----	1	13	24	15	53
Florence Crittenden, Los Angeles-----	3	25	6	4	38
Peniel Rescue Home-----	6	14	20	---	40
Ruth Sanitarium-----	8	5	---	25	38
Salvation Army, Los Angeles-----	35	69	49	11	164
Salvation Army, Oakland-----	23	66	83	47	219
St. Elizabeth's Infant Hospital-----	12	12	29	---	53
Totals-----	102	216	220	103	641

TABLE 75.

Sources of Admission of Babies to Rescue Homes for Year Ending June 30, 1926.

	<i>Born in home</i>	<i>Admitted with mothers</i>	<i>Other- wise</i>	<i>Total</i>
California Rescue Home-----	6	1	---	7
Door of Hope Association-----	9	1	---	10
Florence Crittenden, San Francisco-----	47	5	---	52
Florence Crittenden, Los Angeles-----	39	2	---	41
Peniel Rescue Home-----	30	2	---	32
Ruth Sanitarium-----	10	6	2	18
Salvation Army, Los Angeles-----	110	27	---	137
Salvation Army, Oakland-----	139	19	7	165
St. Elizabeth's Infant Hospital-----	52	---	29	81
Totals-----	442	63	38	543

TABLE 76.

Disposition of Mothers from Rescue Homes for Year Ending June 30, 1926.

	To the court	To par- ents or guardi- ans	To homes or posi- tions	To in- stitu- tions	Mar- ried	Left without per- mission	Other- wise	Total
California Rescue Home	3	7	7	1	1	2		21
Door of Hope Association	--	8	1	--	--	--	3	12
Florence Crittenden, San Francisco	1	30	32	--	--	--	--	63
Florence Crittenden, Los Angeles	19	15	--	5	5	--	--	44
Peniel Rescue Home	5	13	2	1	2	--	23	46
Ruth Sanitarium	2	13	--	7	--	3	5	30
Salvation Army, Los Angeles	--	117	24	8	3	--	--	152
Salvation Army, Oakland	--	164	46	1	5	3	4	223
St. Elizabeth's Infant Hospital	8	9	--	--	--	--	33	50
Totals	38	376	112	23	16	8	68	641

TABLE 77.

Disposition of Babies from Rescue Homes for Year Ending June 30, 1926.

	Left with mothers	Died or still- born	Placed for adoption	Boarded out	To institu- tions	Total
California Rescue Home	4	1	1	--	--	6
Door of Hope Association	4	--	--	4	2	10
Florence Crittenden, San Francisco	34	--	21	--	--	55
Florence Crittenden, Los Angeles	23	3	16	--	--	42
Peniel Rescue Home	27	3	6	--	--	36
Ruth Sanitarium	14	2	--	--	--	16
Salvation Army, Los Angeles	129	2	--	--	2	133
Salvation Army, Oakland	159	5	1	--	--	165
St. Elizabeth's Infant Hospital	29	7	32	5	--	73
Totals	423	23	77	9	4	536

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WELFARE

625 State Building, Civic Center, San Francisco

1106 Sun Finance Building, Los Angeles

State Capitol, Sacramento

INFANT DISMISSAL REPORT FORM.

Name of hospital		City	
Street		Address	
Name of patient		Address	
Date of arrival		Attending physician	
Date of discharge		Condition on discharge	
Name of child's father		Address	
CHILD'S	Name	Sex	
	Race or color		
	Date of birth	Legitimate	
	Date of removal	By whom	
	Address		
CHILD RELINQUISHED	By whom	Date	
	To	Address	
	Witnessed by		
	Reasons		
CHILD ADOPTED	By whom	Address	
	Date	Consent signed by	

Signature of Superintendent.

One copy for Hospital

One copy for State Department of Public Welfare.

STATE DEPARTMENT OF PUBLIC WELFARE

San Francisco, California

RESCUE HOME—POPULATION REPORT.

Name of institution-----

Address ----- City-----

Movement of Population, July 1,---, to June 30,---

Girls.

No. in home July 1, -----

No. admitted during year-----

Total passed out during year-----

Total in Home June 30, -----

Admissions During Year.

Committed by court-----

Committed by parents-----

Personal application -----

Otherwise admitted -----

Total -----

Dismissals During Year.

Discharged to court-----

Returned to parents or guardians-----

Positions or homes secured-----

Left without permission-----

Transferred to other institutions-----

Married -----

Died -----

Otherwise discharged -----

Total -----

Babies.

In home at beginning of year-----

Born in home during year-----

Admitted (with mothers)-----

Other -----

Total in institution during year-----

Left with mothers-----

Died -----

Stillborn -----

Placed for adoption-----

Boarded out -----

Placed in other institutions-----

Total discharged during year-----

Total still in Home at end of year (June 30, ---) .-----

What disposition is made of babies?-----

Are babies placed for adoption?-----

Methods of placing for adoption-----

C. SPECIAL PROBLEMS.

1. THE BLIND.

The state provides education, care and relief for this group according to two methods—the outdoor and the indoor method.

Under the latter are the two state institutions while the former includes assistance through the pension act of 1919 and through county indigent funds.

State Institutions.

One of these, for children, is located in Berkeley and is supervised and administered by the State Superintendent of Public Instruction. The home for adults is

THE INDUSTRIAL HOME FOR ADULT BLIND.

3601 Telegraph Avenue, Oakland.

Mr. Douglas Keith, Superintendent.

Residents June 30, 1926.....	127
Capacity	140
Total acreage	6

May be reached by Telegraph avenue street car. Telephone—Piedmont 275.
Visiting days—Daily, 9 to 4.30.

The Board has interested itself greatly in this Home. Frequent visits have been made by members and conferences held with the Superintendent. The outstanding achievement of the year has been the appointment of two vocational home teachers, one in northern and one in southern California. The workers of the department have cooperated in every way in advising and assisting in solving individual cases. The Board hopes that there may be additional teachers in the next year, so as to expand the educational work to a high plane. In the brief months since their appointment, much has been accomplished in the way of economic reconstruction of their pupils. Much ought to be achieved by way of obviating the necessity for admission of persons to the Home.

The Board sympathizes heartily with the attitude of the Superintendent that the Home shall develop as a training school rather than as a home for the custodial care of helpless blind persons. For the latter county farms ought to evolve a high order of comfortable and sanitary housing with occupations adapted to special capacities and aptitudes. This would reserve the State Home for educable blind persons who would return to their communities trained to a degree of self-support and able through the guidance of the state institution to merge into their home environment. In this group there ought also to be persons qualified to develop everywhere facilities for the advancement of the blind.

Blind Pensions.

The law of 1919 enables county governments to appropriate funds for a monthly pension of \$12.50 to any blind person in the county. The 1921 legislature increased that sum to \$15. The following counties

have made no special appropriation but provide for their blind out of the general funds:

Alameda	Glenn	Lassen
Butte	Humboldt	Madera
Colusa	Imperial	Marin
Contra Costa	Inyo	Mariposa
Del Norte	Kern	Mendocino
El Dorado	Kings	Merced
Fresno	Lake	Modoc
Mono	San Bernardino	Siskiyou
Monterey	San Diego	Sonoma
Napa	San Joaquin	Stanislaus
Nevada	San Mateo	Sutter
Orange	Santa Barbara	Tehama
Placer	Santa Clara	Tuolumne
Plumas	Santa Cruz	Yolo
Riverside	Shasta	

The following counties made appropriations in 1926:

Alameda—\$10,905, appropriation for 60 persons.
 Los Angeles—\$31,302, appropriation for 170 persons.
 Sacramento—\$2340, appropriation for one year for 18 cases.
 San Francisco—\$15,025, appropriation for 80 persons.
 Solano—\$360, appropriation for 2 persons for one year.

The following counties made no appropriation and received no applications for aid to blind up to July, 1926:

Alpine	Sierra
Amador	Trinity
Calaveras	Tulare
San Benito	Ventura
San Luis Obispo	Yuba

Effect of Pension.

The purpose of this grant has been to a large extent to curb mendicancy among the blind, to supplement insufficient wages and to give an income to needy blind persons. The expenditure has been administered to a large degree by the same officials who have charge of the state funds for children, and when subject to investigation seems to have achieved a useful purpose. It is easily subject to abuse when carelessly administered. Possibly a desirable adjustment would be to eliminate the use of the word pension and base the monthly allowance on the actual need of the applicant, making it possible to extend a sum in excess of \$15 for people in greater need.

We hope to see in the near future the establishment of two shops at central points where the articles made by all inmates of State Hospitals and Institutions, as well as by the blind, may be displayed and sold. The percentage of blind persons who can make marketable wares is large, but the difficulties of disposing of them are great and so it is hoped that our suggestion may be carried into effect. There must also be a person designated to find employment for the blind.

Conference re Blind.

The Department in the last year called a conference of all persons interested in the blind. It was anticipated that this would serve as a central council for a discussion of all blind problems. The group which assembled comprised representatives of the State Board of Health, Department of Public Instruction, the State Library, School for the

Blind, Industrial Home for the Blind, Industrial Accident Commission, and State Department of Public Welfare.

There seems a general opinion that with the appointment of additional home teachers, with the meeting at regular intervals of the council for the blind, with the emphasis of vocational training in the State School, with a systematic plan for finding employment and marketing products, California will have a well rounded program and that its efforts shall be concentrated more and more on the problem of sight conservation which shall include classes in all schools in the large centers of population.

Census of Blind.

The Department early in 1926 concluded that a census of the blind was greatly needed and so this project was carried out. The cooperation was sought of all agencies, public and private, which were in any way connected with work for this group of handicapped persons. The following form was devised which included the information which seemed essential to a comprehension of the state's problem:

STATE DEPARTMENT OF PUBLIC WELFARE.

625 State Building, San Francisco.

CENSUS OF BLIND.

DATE_____

Name _____
 Home address _____
 Present address _____
 Place of birth _____ Date of Birth _____
 Degree of blindness—Partial _____ Total _____
 Cause of blindness _____
 Present occupation— { Self-supporting _____
 { Dependent on aid _____
 { Blind pension _____
 Occupation previous to blindness _____
 Reader of Braille _____ Reader of Moon _____
 In school? _____ Name of school _____
 Instructed by home teacher? _____
 What training is he having? _____
 If none, is training desired? _____
 With what blind organization affiliated? _____

REMARKS.

Reported by _____

Each society cooperated to the utmost; the state institutions, home teachers, and the Widows Pension Bureau were able to furnish data that was valuable in its completeness. Other organizations whose contact with the blind made a full case history impossible presented outlines varying in detail. These were followed up with letters and wherever possible with personal visits by the agents of the two departments. For instance this summer workers who were traveling in such remote counties as Siskiyou, Shasta, Nevada, Plumas, Tehama, and Lassen, made these contacts.

One of the valuable results of the census taking has been a demand for information and direction from individuals. That which we call in social work the case work method, evolved itself quite naturally and has led to treatment and study which will prove of great value in a further understanding of the problem.

The original tabulation included 2423 cases; 145 of these have been withdrawn on a more careful count, because of information which

indicated that the persons' sight was not so impaired as to include them in a census of the blind, or that they had died or left the state. This leaves 2278 persons in the present tabulation.

Sources of information were approximately as follows:

State Library Reading List.....	500
Home teacher for blind.....	400
State Industrial Home for Adult Blind.....	142
State School for Blind.....	215
County hospitals.....	50
County auditors, welfare workers and others.....	343
Vocational Rehabilitation Division.....	40
Sonoma State Home.....	33
Widows' Pension Bureau, San Francisco.....	95
Bureau for the Handicapped, San Francisco.....	60

TABLE 78.

Degree of Blindness.	Number	Per cent
Total or almost total.....	1,352	60.
Partial.....	686	29.5
Degree of blindness not stated.....	240	10.5
Totals.....	2,278	100

TABLE 79.

Ability of Blind Persons to Read Braille or Moon.

	Number	Per cent
Reader of Braille.....	650	28.5
Reader of Moon.....	385	16.8
Reader of both Braille and Moon.....	175	7.7
Reader of neither Braille nor Moon.....	592	26.
No statement as to ability.....	476	21.
Totals.....	2,278	100

TABLE 80.

Nativity of Blind Persons.	Number	Per cent
California.....	424	18.6
United States outside of California.....	773	34.
Outside United States.....	336	14.7
Not stated.....	745	32.7
Totals.....	2,278	100

TABLE 81.

Age of Blind Persons.	Number	Per cent
94-105.....	1	---
86- 95.....	41	1.8
76- 85.....	246	10.7
66- 75.....	335	14.7
56- 65.....	367	16.
46- 55.....	266	11.8
36- 45.....	243	10.6
26- 36.....	179	7.8
16- 25.....	227	10.
6- 15.....	173	7.8
1- 5.....	16	.7
Adult, exact age not indicated.....	40	1.8
Child, exact age not indicated.....	6	.5
Aged, exact age not indicated.....	9	
Not stated.....	129	5.8
Totals.....	2,278	100

TABLE 82.

Affiliation of Blind Persons With Organizations.

	Number	Per cent
San Francisco Association for the Blind.....	64	2.8
California Association Self-supporting Blind.....	12	.6
Braille Club of San Diego.....	20	.9
State School for the Blind.....	110	4.9
Industrial Home for Adult Blind.....	114	5.1
No affiliation.....	986	43.
No statement.....	972	42.5
Totals.....	2,278	100

TABLE 83.
Blind Persons in Training.

	Number	Per cent
No.....	1,508	66.6
Yes.....	131	5.5
Industrial Home for Adult Blind.....	114	5.
In School for Blind.....	110	4.7
In other schools.....	95	4.2
No statement.....	320	14.
Totals.....	2,278	100

TABLE 84.
Blind Persons Who Requested Training.

	Number	Per cent
Yes.....	113	5.
No.....	1,290	57.1
No statement.....	875	37.9
Totals.....	2,278	100

Under "No." were classified all persons over 60 years of age where no statement was made as to desire; those in school, and those receiving training at present.

TABLE 85.
School Attendance of Blind Persons.

	Number	Per cent
In school.....	205	9.2
State School for the Blind.....	110	
Other schools.....	95	
Not in school.....	1,611	70.4
No statement.....	462	20.4
Totals.....	2,278	100

Under "No." were put all cases of persons over 40 years of age where no statement was made. Though this age limit is far beyond that of the usual school age, a few individuals over 30 years of age were reported as attending special schools of one kind or another.

TABLE 86.
Instruction of Blind Persons by Home Teacher.

	Number	Per cent
Receiving instruction.....	703	30.6
Not receiving instruction.....	771	33.8
No statement.....	804	35.6
Totals.....	2,278	100

"Yes" in this instance usually includes not only those individuals who at the present time are being instructed but also those who have at some previous time had instruction either by the California teachers or those of some other state. Those under "No Statement" probably represent cases not instructed by the home teachers in California who are acquainted with their former pupils, and have reported for them.

TABLE 87.
Economic Condition of Blind Persons.

	Number	Per cent
Self-supporting.....	332	16.6
Partially self-supporting.....	77	3.4
Dependent on blind pension.....	243	10.7
Dependent on other aid.....	533	25.6
Dependent on family.....	347	15.2
Independent means.....	72	3.2
Aged, no statement.....	126	5.5
No statement.....	448	19.8
Totals.....	2,278	100

"Self supporting" was apparently interpreted by some as meaning not dependent on public aid; and therefore includes some cases where persons are dependent on their families.

"Partially self supporting" were sometimes dependent on aid or on their families for additional support, but in so few cases was this indicated that no tabulation was made under those headings.

Where "dependent on aid" and "receiving blind pension" were both indicated, account was made only under "Blind Pension," as this is obviously "aid."

"Dependent on family" was written down in so many cases that it was tabulated. Since the card had no space for this, many others would probably have come under this heading had the information been asked for.

All cases of children under 16 were grouped under "dependent on family."

Blind pensions include only those that are truly such under the California law. Soldiers' widows' pensions, compensation insurance, etc. were put under "dependent on other aid."

Women under 60 whose occupation was given as housekeepers, and where no indication was given as to economic condition were counted as self supporting.

TABLE 88.
Occupations Before Blindness.

	Number	Per cent
Domestics	324	14.2
Skilled workers	190	8.7
Farmers, ranchers, etc.	114	5.
Laborers	295	13.
Professional	108	4.6
Students	144	6.2
Business men	57	2.6
Salesmen	25	1.1
Musicians, entertainers	22	1.
Clerical	45	2.
Miscellaneous	31	1.3
None, or incapable of work, or blind since infancy	373	16.3
Not specified	550	24.
Totals	2,278	100

TABLE 89.
Occupations Since Blindness.

	Number	Per cent
Domestics	201	8.9
Farmers, ranchers, etc.	27	1.2
Laborers—skilled, 9; unskilled, 30	39	1.7
Professional 29, masseur 12	41	1.8
Students	161	7.2
Merchants 20, news dealers 37	57	2.5
Salesmen 60, peddlers 13	73	3.2
Musicians, entertainers	29	1.3
Clerical 8, dictaphone 5	13	.6
Mendicants	40	1.7
Piano tuners 17, chair caners 33, basketry 22, broom shop 114, rug weavers 5	191	8.4
None, or incapable of work, or over 65 years of age and no occupation specified	1,055	46.
Not specified	351	15.5
Totals	2,278	100

TABLE 90.

Causes of Blindness.

	Number	Per cent
Accident, injury, explosion-----	275	12.
Accident, specified as industrial-----	45	2.
Cataract 227, congenital cataracts 26-----	253	11.1
Glaucoma-----	171	7.5
Optic atrophy-----	169	7.5
Congenital-----	130	5.7
Ophthalmia neonatorum-----	60	2.8
Sore eyes in infancy, born blind, injury at birth-----	71	3.2
Miscellaneous-----	114	5.
Unknown*-----	54	2.
Miscellaneous, as follows:		
Iritis 23, syphilis 35, hemorrhage 20, diabetes 11, paralysis of		
optic nerve 24, detached retina or retinitis 46, trachoma 9,		
corneal ulcer 16, myopia 28, scarlet fever 17, measles 25,		
wood alcohol 7, old age 25, "illness" 25, nervous breakdown		
16, spinal meningitis 14, brain tumor or fever 16, imbecile 17,		
eye strain 30-----	404	17.9
Unstated-----	547	24.
Totals-----	2,293	100.7
Duplicates, two causes given-----	15	.7
Totals-----	2,278	100

*Probably unknown to person filling out card—not to one competent to judge causes.

The census brings out strongly a need for vocational training, for the building up of opportunities for self support among the blind. Statistics indicate that 1/10 of all blind persons become so before the age of 20. Twenty per cent of those listed in our survey are under twenty-five years of age, which would designate them as trainable and yet only fourteen per cent of the group is reported as self supporting. Only 19.4 are receiving training, an all too small number. We are ready to recommend, not additional legislation but the extending and strengthening of the existing facilities of the state; the addition of classes in schools; the increase in the number of home teachers and the emphasizing in the state school of the vocational aspect of training for the blind.

2. THE AGED.

In the past decade an awakening public consciousness has become aroused to the problem of the need for care among this group. Statistics have proven that the span of life has lengthened to a noticeable degree through advances made by medical science.

Modern social conditions have tended to complicate the heretofore normal type of care of the aged members of a household. The friendliness of neighbors, the adaptability of the large old type family home is no longer possible and so there must be to a greater extent protection furnished by the state and the county.

California made a noteworthy contribution to a program in the study and report made in 1917 by its social insurance commission. Since then Massachusetts has carried on a like study. Recently a study has been made in Boston of aged clients—a first case work approach to an understanding of conditions.

For the child, interest has come in increasing volume year by year; for the aged the interest has been of an unorganized nature, some of it crystallizing into admirably equipped institutions, some leading a battle for financial help in the form of social insurance or

of pensions. In California at the present time the county is held responsible for the relief of the aged indigent. County poor farms and hospitals are providing custodial care for residents of advanced years. Private philanthropy, fraternal and religious organizations are maintaining a goodly number of homes, and private boarding homes run on a commercial basis present an alternate provision for care.

For some years the conviction has been growing that the two last mentioned groups, desirable as they were in their best development carried potentialities of serious neglect or abuse if permitted to continue without some form of public supervision.

License for Homes of Aged.

Accordingly in 1925 the Department of Public Welfare Act was made to include a provision for aged persons which was similar to that for children.

It called for the licensing of institutions and homes and placed upon the state department the responsibility of making investigations and formulating such "rules and regulations" as might be deemed best for the government of such institutions.

Inspections of Homes for Aged.

In September of 1925 the agents of the Welfare Department started their inspections. They proposed to attempt gradually to raise the standard of care to that level which spelled a normal measure of comfort. It was not felt that all homes could be expected to provide the degree of luxury found in certain of the established homes and yet it was necessary to insure clean sanitary living conditions with those facilities for bodily care, recreation and diversion which mean contentment and relaxation from the ardors of middle life. Sixty-five was set as the age at which a client might be classed as aged. The state was anxious also to give the aged a sense of financial security in cases in which they were paying money for life care. With this in mind a bill was introduced in cooperation with the insurance commissioner, which gave the latter power to demand that any society, corporation, institution or association which receives grants of property, real or personal, conditioned upon its agreement to pay an annuity to the grantor shall establish and maintain a reserve fund in accordance with certain established standards.

Financial Security.

This provision immediately led to a study of such institutions as accepted lump sum payments. One was found to be in serious financial straits. The combined influence of the findings of the insurance commissioner and of the state department made possible the closing of the home, and led to filing of suits to recover the moneys paid over by inmates. A detailed case study brought out the possibility of placing a number of them with their own people. Some were transferred to the county home—new and admirably equipped and a far more comfortable haven than the institution had been.

Especial care has been taken to check on the fire hazard on all this group of homes—no license has been issued unless a fire safety bureau

has given its approval of the plant. Due to this requirement a number have installed devices for fire protection, additional stairways have been built, fire extinguishers installed, elevators lined with metal and waste removed.

A careful study is to be made of dietaries with a view to having them meet all nutritional needs. To date no effort has been made to study the problems of individuals, but ultimately this might well be a contribution of the Department for only through this means can a stable method of public care be evolved.

Convalescent Homes.

We are constantly confronted with the question of whether we shall be expected to exercise jurisdiction over convalescent homes, as well as those for the aged, but it has been determined that we confine ourselves to those caring for people sixty-five years old or over.

In cases where the population is made up of two types, the mental and the aged, an agreement has been reached whereby the department of institutions, which must license all homes for the mentally incompetent, shall file reports with the department of public welfare and thus eliminate any duplication of inspection. Excellent cooperation has been effected between the State Board and local departments so that a uniform system of supervision by only one office is in effect.

A list of the institutions in active operation and licensed by the Department of Public Welfare follows. A number of others are under consideration and are being remodeled or reorganized to meet requirements.

TABLE 91.
Homes for the aged in Northern California licensed by Department of Public Welfare.

Name of institution	Address	Capacity	Sex	Religion	Age limit	Charge per month	Admission fee	Terms of admission
NORTHERN CALIFORNIA.								
Altenheim, The.....	1720 Hopkins St., Oakland.....	205	Both.....	Non-sectarian.....	65 yrs.	-----	According to age and circumstances.	
Beasley, Mrs. M. T.....	1423 Central Ave., Alameda.....	12	Both.....	Non-sectarian.....	-----	\$75 up	None	Needy eligible members.
California Pythian Home.....	Box 457, Santa Rosa.....	12	Both.....	Non-sectarian.....	-----	\$65 up	-----	
El Sereno Home.....	636 Aurlingham Ave., San Mateo.....	12	Both.....	Non-sectarian.....	-----	-----	-----	
Hartell, Mrs. Florence H.....	1807 Broadway, San Francisco.....	15	Both.....	Non-sectarian.....	-----	\$100 up	Nominal	Needy persons 5 years resident of San Francisco. No bed cases.
Hebrew Home for Aged Disabled.....	Silver Ave. and Mission St., San Francisco.....	100	Both.....	Jewish.....	Women, 60 yrs. Men, 65 yrs.	-----	-----	
Home for the Aged of the Little Sisters of the Poor.....	300 Lake St., San Francisco.....	300	Both.....	Catholic.....	60 yrs.	None	None	Needy persons in good health.
Kings Daughters' Home for Incurables.....	3900 Broadway, Oakland.....	116	Both.....	Non-sectarian.....	-----	\$40 to \$80	According to age	Must be pronounced incurable.
Lathrop, Mrs. Rose.....	1805 Broadway, San Francisco.....	20	Both.....	Non-sectarian.....	-----	\$65 up	None	Restricted to aged Masons or their close relatives.
Masonic Homes for Aged.....	Decoto.....	275	Both.....	Non-sectarian.....	-----	None	None	Restricted to aged Odd Fellows or their close relatives.
Odd Fellows Home of California.....	Saratoga.....	240	Both.....	Non-sectarian.....	-----	None	None	Resident of California, reasonably good health.
Old People's Home.....	2507 Pine St., San Francisco.....	192	Both.....	Non-sectarian.....	65 yrs.	-----	\$2,650 to \$4,150.	Good physical condition. Ambulatory.
Our Lady's Home for the Aged.....	1900 34th St., Oakland.....	200	Both.....	Catholic.....	62 yrs.	\$40-\$50-\$60	-----	
Niles Home for the Aged.....	Niles.....	16	Both.....	Non-sectarian.....	-----	\$65 up	\$3,500 to \$4,000.	
Pratt Home for Aged.....	1195 S. 1st St., San Jose.....	42	Both.....	Non-sectarian.....	Women, 65 yrs. Men, 70 yrs.	-----	-----	
San Francisco Home for Incurables.....	2750 Geary St., San Francisco.....	50	Both.....	Non-sectarian.....	65 yrs.	\$55 up	-----	No mental cases.
San Francisco Ladies Protection and Relief Society.....	3400 Laguna St., San Francisco.....	43	Women.....	Protestant.....	-----	\$30	-----	No severe bed cases.
St. Catherine's Home and Training School.....	901 Potrero Ave., San Francisco.....	25	Women.....	Catholic.....	-----	\$30 to \$40	-----	Bed cases not accepted.

TABLE 92.
Homes for the aged in Southern California licensed by State Department of Public Welfare.

Name of institution	Address	Capacity	Sex	Religion	Age limit	Charge per month	Admission fee	Terms of admission
SOUTHERN CALIFORNIA California Christian Home for the Aged Eastern Star Home	1953 Temple Ave., Long Beach 1507 N. Fair Oaks Ave., Pasadena.	12	Both Women	Protestant Non-sectarian	70 yrs.		\$100 per member	Mentally sound. Members of Order of Eastern Star.
Fredericka Home for Aged	34 and E Sis., Chula Vista.	110	Both	Non-sectarian	70 yrs.		\$1,000 to \$3,000 life membership.	Good physical condition.
Hebrew Sheltering and Home for Aged	325 S. Boyle Ave., Los Angeles	72	Both	Jewish	60 yrs.	None		Admissions to be determined by committee.
Hallenbeck Home for the Aged	573 S. Boyle Ave., Los Angeles	230	Both	Non-sectarian	60 yrs.		\$300 life membership.	Mentally sound—ambulatory.
Mount Breese Home for Aged	5111 Stratford Rd., Los Angeles.	16	Women pref.	Non-sectarian		\$40 up		
Neighbors of Woodcraft Home	432 Agnolia Ave., Riverside.	120	Both	Non-sectarian				Aged disabled members.
Pacific Evangelical Home for Aged.	361 Cypress Ave., Burbank.	13	Both	Protestant	65 yrs.		\$2,000 admission fee.	Good physical condition.
Pacific Old People's Home.	1055 N. Kingsley Dr., Los Angeles.	70	Both	Methodist		\$45-\$50	Life members also.	No mental cases.
Pasadena Home for the Aged	2380 El Molino Ave., Pasadena	60	Both	Non-sectarian	60 yrs.		\$300 up according to age.	Limited to persons within a radius of 7 miles.
Protestant Episcopal Home for the Aged.	1428 S. Marengo Ave., Alhambra.	18	Both	Episcopalians	65 yrs.		\$500 life membership	Good physical condition.
Solheim Home for the Aged	2236 Merton St., Eagle Rock, Los Angeles Postoffice.	12	Both	Lutheran			\$500 and up. \$2,000 life membership.	No hospital cases taken.
St. Joseph's Home for the Aged	Hillcrest Drive, San Diego.	40	Both	Catholic	65 yrs.		\$5,000 admission fee.	No mental cases.
St. Patrick's Home for Aged	4080 W. Washington St., Los Angeles.	60	Both	Catholic	70 yrs.	\$40 to \$75	Boards.	No mental cases.
Swedish Baptist Home	3855 N. Verdugo Rd., Los Angeles	17	Both	Baptist			\$1,000	No bed cases.
Volunteers of America Home for Aged	Central and Flower St., Sunland.	30	Both	Non-sectarian	60 yrs.	\$25-\$35	\$1,000 admission fee.	

TABLE 93.
NUMBER OF OLD PEOPLE'S BOARDING HOMES.

County	Capacity of home						Totals
	1	2	3	4	5	6	
Alameda.....				1	2		3
Kings.....	1						1
Los Angeles.....		2					2
Madera.....	1						1
Napa.....					1		1
Sacramento.....					1	1	2
San Diego.....	3			1	2		6
San Francisco.....					3	1	4
San Joaquin.....	1	2					3
San Mateo.....					1		1
Santa Clara.....			1				1
Tulare.....		1					1
Grand total.....							26

Homes for the aged which have submitted plans for buildings to the State Department of Public Welfare during the last year:

Los Angeles Home for Incurables, 831 North Bonnie Beach Place, Belvedere.

King's Daughters', Palms, California.

University Mound, San Francisco.

Protestant Episcopal Old Ladies Home, San Francisco.

Southern California Home for Women, Los Angeles.

California Christian Home for the Aged, Los Angeles.

Pasadena Home for the Aged, Pasadena.

STATE OF CALIFORNIA
Department of Public Welfare
(Formerly State Board of Charities
and Corrections)

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APPLICATION FOR LICENSE—CARE OF AGED

Name of applicant.....

Address.....
(Street) (City) (County)

Name of institution.....

Address.....
(Street) (City) (County)

How supported?.....

Number of aged—Male..... Female.....

Charges per month.....

Admission fee..... Religion.....

Name and title of person in charge.....

Is there a Board of Managers?..... Number.....

What are their powers?.....

Are you incorporated?.....

REFERENCES (not relatives)—

Name	Address	Town	County
1.			
2.			
3.			

You must secure the signature of your local health officer to the following endorsement.
After inspection of the above named premises, I hereby certify that they are /are not suitable for the reception and care of aged.

Signed..... Health officer of.....

Signature of applicant.....

(Return this form to Sacramento Office.) Title.....

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WELFARE
State Capitol, Sacramento

REFERENCE FOR LICENSE—CARE OF AGED

has applied to the State Department of Public Welfare for a license to board aged people in her home and has given your name as a reference. We would be grateful if you would give us a confidential report on this home, answering the following questions and giving any additional information which would be helpful to us.

How long have you known the applicant?-----

Do you consider her a reliable and responsible person to care for aged people?-----

Has she boarded them before?-----When?-----Where?-----

Is her housekeeping of such a standard that you would be willing to place a person to whom you are related in her home?-----

Are you confident that she will be kind to any one placed with her?-----

Will she give proper medical attention?-----

Do you know of any reason why her home might not prove a suitable one?-----

Comment: -----

Will you kindly reply by return mail in order to expedite action on this application?

(Signature)-----

Very truly yours,

STATE DEPARTMENT OF PUBLIC WELFARE.

3. INDIANS.

The Indian population of California is estimated at 17,000. A number of valuable surveys of their living conditions have been made. All lead to one conclusion, that somewhere, because of the intricacies of jurisdiction, there has been a serious neglect of their health, education and general well-being.

The Indian Defense League, a national organization, has worked aggressively with the federal government to fasten responsibility where it belongs and to protect the Indians against injustice.

The Department of Public Welfare has been asked on numerous occasions to furnish data in California regarding this group and outline the state's interest in their behalf.

The Department has come to the conclusion that it is important to demonstrate to the social service units of the state that the Indian is an ordinary but much neglected social problem.

Care of Children.

The state in its dispensation of orphan aid has never made the slightest discrimination against Indian children. In 1924 a census was taken of those receiving the state subsidy. There were found to be approximately 400 half-orphans. This out of a population of seventeen thousand is a fair proportion.

The state is subsidizing in Amador County an interesting home for Indian children, all of them without a mother and coming from surroundings which were unfit properly to safeguard them. Definitely good results are coming from this small enterprise. It is interesting to know that the Amador School Department has in cooperation with

the federal government turned over to this institution a regular school subsidy available for the education of Indian children, in spite of the fact that these children are in attendance in a public school.

In Banning there is an excellent orphanage for the care of Indian boys and girls. This is under the jurisdiction of the Franciscan Brothers and is eligible to assistance from the state. Mention must also be made of the effective work carried on among Indians by the Dominican Sisters in Mendocino County. It is a work of self-sacrifice and understanding with much intense human interest.

Medical Care.

The situation as to county hospitals is one that warrants intensive study and propagandizing. In some of them there is a strong feeling of objection to accepting Indian patients. A wretched story of neglect was brought to us last year by one of our agents. The story of a child so racked with tuberculosis that he was pitiable and yet the county hospital had refused his admission. As a consequence he was **dragged** about the country side and even brought to one of the public ceremonials where, the story goes, he was quieted with constant contributions of ice cream cones and the like, which he left unfinished and which were later finished by the children playing about him.

The census in 1924, directed to county hospitals, told of care in institutions of Indians in the following counties: Alpine, Amador, Calaveras, Contra Costa, El Dorado, Fresno, Kern, Kings, Madera, Marin, Mono, Orange, Placer, Sacramento, San Benito, San Bernardino, San Diego, San Joaquin, and Trinity, but the process of admission is always a difficult one and there is not always assurance that the patients, on admission, are as kindly treated as they should be.

The whole situation calls for carefully planned constructive social service. We are very much interested in the bill presented to congress which practically decentralizes Indian work and places the responsibility in the hands of the states. Such a plan would lead to district surveys and case work which will place social service to Indians on the plane of social work for other races.

Committee on Indian Relief.

Within the last months a committee has been functioning which is devoting itself to a discussion of problems of relief of Indians. It is made up of representatives of the Federal Indian Bureau, State Board of Education, State Board of Health, State Department of Public Welfare, State Federation of Womens' Clubs, Parent-Teacher Associations, the Catholic and Protestant churches, the California State Conference of Social Work and the Indian Defense League.

The committee does not plan to act as a relief giving agency, but to serve as a clearing house for relief problems and to refer them to the proper agencies. All organizations which have an interest in or legal responsibility to Indians have been notified of the existence of the committee and asked to cooperate with them. It hopes to focus responsibility where it rightly belongs and alleviate some of the misery known to exist. It is building up a contact with the federal agents which can not but react beneficially.

SECTION III.

DELINQUENCY.

California as a state has several definite responsibilities in the care of delinquents. The institutions of the state caring for this group have been the object of special consideration by the Department of Public Welfare during the past two years. The members of the Board and its agents have made many visits and have been in constant touch with the heads of these institutions.

These include—

- 2 state prisons,
- 3 state schools for juvenile delinquents,
- All county and city jails,
- 29 detention homes,
- 6 private institutions for delinquent children,
- 10 institutions which combine the care of the dependent and delinquent.

The prisons come directly under the administration of the Board of Prison Directors, the schools come under the State Department of Institutions. In all these institutions the State Department of Public Welfare has duties which are outlined in Section 2333 of the Political Code as follows:

“The department is hereby authorized and empowered and it shall be its duty as a whole, or by committee, or by its secretary, or other agent, whom it may authorize to investigate, examine and make reports upon the charitable, correctional, and penal institutions of the state, including the state hospitals for the insane, of the counties, cities and counties, cities, and towns of the state, and such public officers as are in any way responsible for the administration of public funds used for the relief or maintenance of the poor. All the persons or officers in charge of or connected with such public institutions, or with the administration of said funds, are hereby required to furnish to the board or its committee or secretary such information and statistics as they may request or require, and allow said board, committee or secretary free access to all departments of such institutions and to all of their records. In order to secure accuracy, uniformity, and completeness in such statistics and information, the department may prescribe such forms of report and records to be kept by all persons, associations, or institutions subject to the provisions of this chapter, other than those public institutions for which a different form has been or may be prescribed by the Department of Finance, and it shall be the duty of each of such persons, associations, or institutions to keep such records and to render such reports in conformity to the forms so prescribed; provided, however, that, so far as the same may be applicable there shall be incorporated in such forms the information and data which is now or may hereafter be required to be contained on the records and reports of the several state hospitals. All plans of new buildings, or parts of buildings, for any of the public institutions coming under the provisions of this section, or any additions or alterations in such buildings, shall,

before their adoption by the proper officials, be submitted to the board for suggestions and criticism."

Section 2345 gives the Board jurisdiction in county jails, and makes it the duty of the State Department of Public Welfare to prescribe forms of record for the use of the Superintendent of County Hospitals and Almshouses, and jailers in charge of county jails and city prisons.

Jurisdiction over the planning of the construction of county jails was in 1925 transferred by the Legislature to the State Commission of Housing and Immigration.

A further requirement which brings the Board at close range with problems of delinquency is found in Section 1203 of the Penal Code which reads:

"Every probation officer, within fifteen days after the thirtieth day of June, and within fifteen days after the thirty-first day of December, of each year, shall make in writing and file as a public document with the county clerk a report to the superior court of the county or city and county in which such probation officer is appointed and shall furnish a copy of such report to judge in said county or city and county who has released any person on probation who at the time of such report remains on probation; and a further copy to the secretary of the State Board of Charities and Corrections. Such report shall state, without giving names, the exact number of persons, segregating male and female, and segregating misdemeanors and felonies, who have been released on probation to such probation officer as such number exists, deducting all cases of expiration, discharge, dismissal, and restoration of rights, on said thirtieth day of June and said thirty-first day of December; and such report shall further segregate such persons as having been released on probation, as the case may be, in 1903, 1904, 1905, and so on up to and including the calendar year in which such report is made and filed."

STATE PRISONS.

Appropriations for Permanent Improvements, Seventy-seventh and Seventy-eighth Fiscal Years.

San Quentin State Prison:

Construction of cottage for employees.....	15,000
Women's building and equipment.....	142,000
Laundry building	32,000
Industrial equipment and repairs.....	50,000
Complete cell block	168,000
Total	\$407,000

Folsom State Prison:

Farm buildings	7,500
Wall derricks and equipment.....	5,000
Steam boiler	5,000
Post office	1,000
Repairs	14,000
Total	\$32,500

In the state penitentiaries there are now 5035 prisoners, Folsom having 1734 and San Quentin 3301. At San Quentin there are about 80 women prisoners. In addition to these San Quentin has 1725 and Folsom 350 prisoners on parole. As an instance of the value of this parole work (taking the record of July, 1926) there were only nine violations of parole among the San Quentin prisoners and one among the Folsom prisoners, while the earnings of the men on parole from

San Quentin totaled \$148,088.85, and the sum earned by the men from Folsom amounted to \$31,090.95 during the same month.

A large number of improvements have been made at the prisons, some of which are completed, and others are in course of construction.

SAN QUENTIN.

The place known for so many years as "Crazy Alley" has been abolished and the prisoners sent to state hospitals where they will receive the care necessary for the insane.

For many years the prisoners have had to stand in line, exposed to the weather, at all seasons of the year, while waiting to go into the dining hall, but a large steel shed is now being erected which will protect them from the rain.

The "New Cell Block" whose walls have been standing unfinished for many years is now being completed, and by the beginning of 1927 will be ready to house 800 men, which will greatly relieve the crowded condition at San Quentin. The present congested conditions have been so serious that the mere question of bodily comfort and custody has to a degree eclipsed the equally important subject of reeducation, and training facilities.

The present women's building was and is overcrowded but a new building is now in course of construction which will take care of 120 women prisoners and will be ready in the course of a few months.

This new building has a room for each prisoner, a hospital ward of eight beds, a special room for those who are seriously ill, nurses' rooms, operation and anaesthetic room, tub and shower baths, recreation, and industrial halls, dining room for prisoners and for employees, reception quarters, offices, etc., and will be surrounded by a garden where the women can exercise and work; in fact, there will be every facility for taking proper care of the women prisoners.

We have followed with great interest an outstanding service given Folsom Prison by the County Librarian of Sacramento. Her activity started with the establishing of a branch library in the penal institution. The mere giving of books, however, did not satisfy a woman interested in the problems of human development. She found herself directing her readers along new lines of thought; supervising courses of study and of training; replying to letters requesting information on many phases of thought. The prison authorities showed her every courtesy and the work has expanded into an important factor in the reformation of many a man and made him better able to resume his position in the community to which he returns. This enterprise ought to serve as a foundation stone for a revised process of education in the state prisons.

There is great need for a standardized system of teaching in our prisons and for a well rounded plan for vocational training in occupations that may be a source of income not only to the institutions but to the inmates.

Payment to the women for their handwork is in effect. This ought to be enlarged and systematized so that it shall take the form of trade instruction and shall furnish the other state institutions with some needed commodity for which the worker is recompensed.

The remarkable example set in the prison road camps is an accomplishment of which progressive penologists are taking cognizance. Its

effect is far-reaching; the convict gains in self-respect since he is self-supporting and contributing to his dependents. He is shortening his term of imprisonment and is living a normal, outdoor existence. In the coming years the value of this plan will be recognized to a great degree. Our prisons will be schools for the rebuilding of character and body. It is hoped that 1000 to 1200 men may ultimately be employed in this way.

COUNTY JAILS.

It is a matter of regret that reports have been received from only 38 of the jails (and some of these are far from complete), in the state. In 1916 the Board of Charities and Corrections made an intensive survey of county jails; since then agents as they have made their surveys, have included the jail. No far-reaching changes have taken place. As a rule the jail buildings in counties are poorly planned; maintenance is unsatisfactory. The county takes no great pride in its upkeep—too many inmates are nonresidents, transients in whom the community has no special interest. There is no effort to furnish any form of occupation and yet here is an opportunity for utilizing the services of men who would be greatly benefited by such a policy.

It is true that the function of the jail is primarily one of transitory care but the jails ought like the state prisons to be an important adjunct to a state plan for crime deterrence and human readjustment. Without complete records this is made more difficult.

In the Statutes of 1921, page 1615, there is a law under which men confined in county jails may be put to work on an industrial farm or road camps may be established for the purpose of providing occupation. The provision under which they are maintained is outlined.

The only county known systematically to take advantage of this provision is San Bernardino where road repairing and some building is accomplished with the help of jail inmates. Siskiyou employs some of its men as helpers at the county infirmary. The county physician reports his complete satisfaction with the operation of this plan.

One alarming fact which our statistics have brought to light is the large number of juveniles confined in jail. In June of 1924, 1609 such cases were reported; in 1925, there were 1869; in 1926, there were 2143. Section 64 of the Juvenile Court Law says:

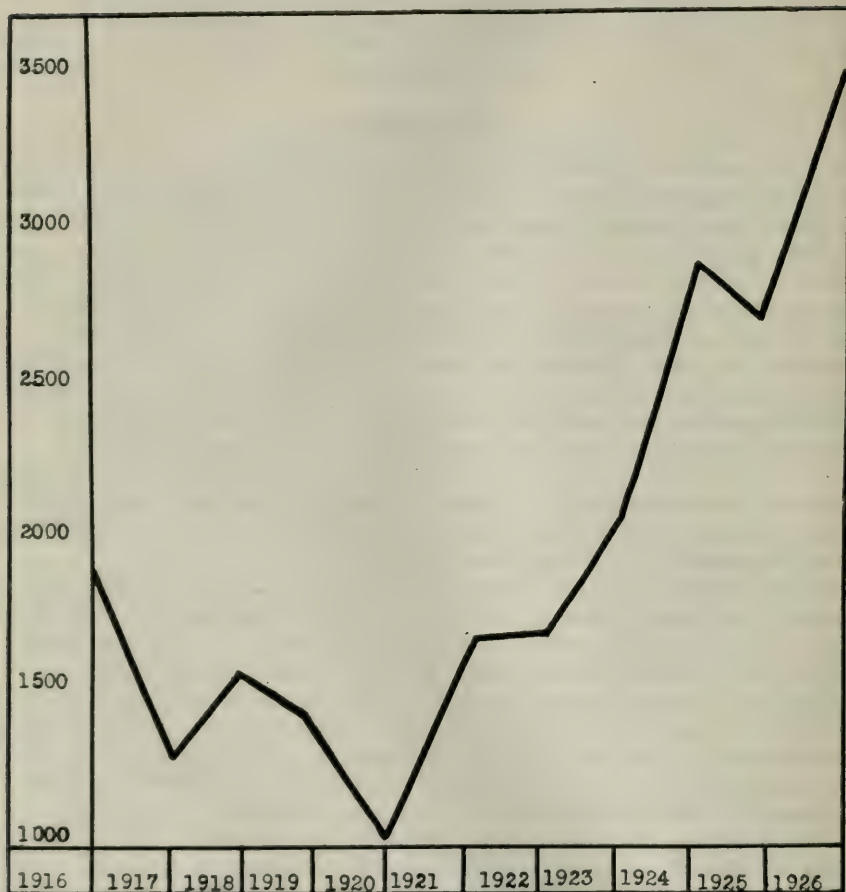
“No court, judge, magistrate or peace officer shall commit a person under 16 years of age to any jail or prison, before trial and conviction, or detain such person therein, but if any such person is not released pending such hearing, he may be committed to the care and custody of a sheriff, constable or other peace officer who shall keep such person in a detention home or some other suitable place outside of the enclosure of any jail or prison as the court may direct.”

In the coming year the Board will bend every effort to see that this provision is enforced. Properly supervised detention homes, and the furtherance of a county opportunity or adjustment school program will be invoked to meet the problem.

The necessity for crowding men and women who may be first offenders in close contact with advanced criminals carries with it consequences of a far-reaching nature. The diseased and the morally perverted are sources of contamination and yet the jails which have proper

CHART 13.

Fluctuation of Population in County Jails on June 30, 1916-1926



June 30, 1916	- - -	1590
" " 1917	- - -	1306
" " 1918	- - -	1560
" " 1919	- - -	1386
" " 1920	- - -	1006
" " 1921	- - -	1701
" " 1922	- - -	1768
" " 1923	- - -	2111
" " 1924	- - -	3000 *
" " 1925	- - -	2700 *
" " 1926	- - -	3400 *

*Includes estimate for counties not reporting.

facilities for their segregation are few in number. Sonoma, Kern, and Orange counties have quarters so clean and well arranged that they may serve as models. Table No. 96 shows that of a total of 42,932 were discharged from county jails in year ending June 30, 1924. 8320 or almost one-fifth served out their terms in jail without further commitment. In 1926 there were 10,253. This figure itself might be a challenge for a reconstruction program. Seven hundred eighty were taken to state hospitals, a fact which proves immediately the necessity for proper quarters for temporary detention of mental cases.

All available statistics indicate a greater number of inmates in jail year by year. From 1917 to 1926, there is an increase of approximately 1600. The enforcement of prohibition and the confinement of offenders against federal laws doubtless contribute to this figure but no argument could be more potent for the improvement of quarters and methods of confinement.

TABLE 94.

VISITS TO COUNTY JAILS IN YEARS ENDING JUNE 30, 1924, 1925 AND 1926.

<i>County.</i>	1924	1925	1926
Alameda	--	1	--
Amador	1	1	--
Calaveras	--	1	--
Contra Costa	--	1	1
Colusa	1	--	1
Del Norte	--	--	1
El Dorado	--	1	--
Fresno	--	1	--
Glenn	--	--	1
Humboldt	--	--	1
Inyo	--	--	1
Imperial	2	--	--
Kern	--	1	1
Los Angeles	1	--	2
Marin	1	1	--
Mendocino	--	--	1
Modoc	--	1	1
Monterey	1	--	--
Napa	--	2	--
Nevada	--	1	--
Orange	1	1	--
Placer	--	1	--
Riverside	1	--	--
Sacramento	--	1	--
San Bernardino	1	1	1
San Diego	1	--	1
San Joaquin	--	--	1
San Luis Obispo	--	--	1
Santa Clara	1	--	--
Shasta	--	--	2
Siskiyou	--	--	2
Solano	--	2	--
Sonoma	--	1	1
Stanislaus	--	--	1
Tehama	--	--	1
Tuolumne	--	--	1
Ventura	1	--	1
Yolo	1	1	--
Yuba	--	1	--

TABLE 95.

EXPENDITURES FOR COUNTY JAILS FOR BIENNIUM ENDING JUNE 30, 1926.

Counties	For maintenance and operation, 1925	For repairs and improvements, 1925	Total expenditures, 1925	For maintenance and operation, 1926	For repairs and improvements, 1926	Total expenditures, 1926
Alameda.....	\$33,545 00	\$19,758 00	\$53,303 00	\$57,901 00	\$378 00	\$58,279 00
Alpine.....	18 00	21 00	39 00			
Amador.....	821 00	48 00	869 00			1,211 00
Butte.....	13,942 00	211 00	14,153 00	15,040 00	829 00	15,869 00
Calaveras.....	446 00	47 00	493 00			964 00
Colusa.....	15,891 00	236 00	16,127 00	17,222 00	265 00	17,487 00
Contra Costa.....	9,296 00	238 00	9,534 00			14,648 00
Del Norte.....	987 00	181 00	1,168 00	1,367 00	20,000 00	21,367 00
El Dorado.....	1,094 00		1,094 00			872 00
Fresno.....	27,122 00	1,100 00	28,222 00			24,581 00
Glenn.....	2,240 00	182 00	2,422 00	2,540 00		2,540 00
Humboldt.....	15,015 00	2,477 00	17,492 00			13,454 00
Imperial.....	25,583 00	5,443 00	31,026 00	67,367 00	219 00	67,586 00
Inyo.....	1,916 00	429 00	2,345 00			5,802 00
Kern.....	68,364 00	3,965 00	72,329 00	15,695 00	8,709 00	24,404 00
Kings.....	3,370 00	225 00	3,595 00			5,260 00
Lake.....	2,096 00		2,096 00			1,800 00
Lassen.....	4,023 00	3,326 00	7,349 00	5,085 00	1,030 00	6,115 00
Los Angeles.....	220,801 00	59,749 00	280,550 00			387,123 00
Madera.....	4,300 00	905 00	5,205 00	4,258 00	195 00	4,453 00
Marin.....			2,943 00			2,460 00
Mariposa.....	1,117 00	143 00	1,260 00	843 00	237 00	1,080 00
Mendocino.....	468 00	14 00	482 00	605 00	195 00	800 00
Merced.....	7,107 00	88 00	7,195 00	6,872 00	49 00	6,921 00
Modoc.....	1,185 00		1,185 00	594 00		594 00
Mono.....	107 00		107 00			
Monterey.....	4,600 00	1,717 00	6,317 00	7,096 00	687 00	7,783 00
Napa.....	3,602 00	1,051 00	4,653 00	3,042 00	15 00	3,057 00
Nevada.....	1,864 00	778 00	2,642 00			
Orange.....	28,444 00	167,808 00	196,252 00	27,271 00	1,186 00	28,457 00
Placer.....			5,522 00			5,435 00
Plumas.....	1,643 00		1,643 00	547 00		547 00
Riverside.....						
Sacramento.....	29,847 00	2,133 00	31,980 00	24,731 00	625 00	25,356 00
San Benito.....	626 00	5 00	631 00			
San Bernardino.....	8,163 00	769 00	8,932 00			70,521 00
San Diego.....	37,783 00	2,095 00	39,878 00	37,044 00	2,977 00	40,021 00
San Francisco.....	219,596 00	2,419 00	222,015 00			
San Joaquin.....	15,916 00	184 00	16,100 00	12,442 00	643 00	13,085 00
San Luis Obispo.....	4,181 00	39 00	4,220 00			5,311 00
San Mateo.....	7,247 00	347 00	7,594 00			9,268 00
Santa Barbara.....	9,561 00	134 00	9,695 00	4,242 00	9,033 00	13,275 00
Santa Clara.....	5,257 00	3,722 00	8,979 00			11,131 00
Santa Cruz.....	2,684 00	82 00	2,766 00	2,896 00	1,933 00	4,829 00
Shasta.....	12,360 00	830 00	13,190 00			9,734 00
Sierra.....	533 00		533 00			18 00
Siskiyou.....						
Solano.....	13,630 00	410 00	14,040 00	13,523 00		13,523 00
Sonoma.....	9,438 00	1,062 00	10,500 00	8,262 00	1,198 00	9,460 00
Stanislaus.....	7,909 00	602 00	8,511 00			9,655 00
Sutter.....	6,630 00		6,630 00	7,066 00		7,066 00
Tehama.....	3,548 00	888 00	4,436 00			4,970 00
Trinity.....	378 00		378 00			425 00
Tulare.....	7,854 00	544 00	8,398 00	9,100 00	2,000 00	11,100 00
Tuolumne.....						
Ventura.....	5,211 00	162 00	5,373 00			
Yolo.....	7,883 00	793 00	8,676 00	6,691 00	661 00	7,352 00
Yuba.....	3,963 00		3,963 00			3,484 00
Totals.....	\$921,205 00	\$287,360 00	\$1,212,030 00	\$359,342 00	\$53,064 00	\$1,000,533 00

TABLE 96.

Movement of Total Population of County Jails for Year Ending June 30, 1924.

	<i>Total in Jail July 1, 1923</i>	<i>No. received during year</i>	<i>Total prisoners for year</i>	<i>No. passed out during year</i>	<i>No. in jail June 30, 1924</i>
Alameda -----	97	937	1,034	926	108
Calaveras -----	2	51	53	50	3
Colusa -----	5	203	208	200	8
Contra Costa -----	37	757	794	765	29
Del Norte -----	--	40	40	40	--
El Dorado -----	4	53	57	53	4
Fresno -----	88	4,300	4,388	4,294	94
Glenn -----	1	73	74	70	4
Humboldt -----	24	720	744	672	72
Imperial -----	50	964	1,014	910	104
Inyo -----	1	27	28	28	--
Kern -----	66	984	1,050	871	179
Kings -----	16	343	359	343	16
Los Angeles -----	552	9,521	10,073	9,306	767
Madera -----	8	325	333	325	8
Mariposa -----	--	23	23	23	--
Mendocino -----	6	155	161	147	14
Merced -----	16	644	660	635	25
Mono -----	--	7	7	7	--
Nevada -----	5	68	73	71	2
Orange -----	120	1,952	2,072	1,958	114
Placer -----	11	485	496	476	20
Riverside -----	118	1,950	2,068	1,905	163
Plumas -----	6	119	125	121	4
San Benito -----	3	123	126	126	--
San Bernardino -----	73	1,401	1,474	1,396	78
San Diego -----	134	2,725	2,859	2,735	124
San Francisco -----	208	2,103	2,311	2,015	296
San Joaquin -----	71	8,376	8,447	8,383	64
San Luis Obispo -----	--	321	321	321	--
San Mateo -----	10	759	769	601	168
Santa Barbara -----	18	331	349	331	18
Santa Cruz -----	9	227	236	220	16
Shasta -----	7	300	307	227	30
Sierra -----	--	2	2	2	--
Solano -----	15	282	297	278	19
Sonoma -----	25	634	659	635	24
Sutter -----	--	110	110	106	4
Tehama -----	3	172	175	170	5
Trinity -----	--	8	8	8	--
Tulare -----	28	693	721	691	30
Tuolumne -----	7	100	107	100	7
Yolo -----	16	123	139	129	10
Yuba -----	11	216	227	212	15
Totals -----	1,871	43,707	45,578	42,932	2,646

TABLE 97.

Movement of Total Population of County Jails for Year Ending June 30, 1925.

	<i>No. in jail July 1, 1924</i>	<i>No. received during year</i>	<i>Total prisoners for year</i>	<i>No. passed out during year</i>	<i>No. in jail June 30, 1925</i>
Alameda -----	106	838	944	838	106
Amador -----	5	167	172	171	1
Colusa -----	8	150	158	154	4
Contra Costa -----	29	484	513	480	33
Del Norte -----	--	64	64	64	--
El Dorado -----	4	58	62	58	4
Fresno -----	94	4,228	4,322	4,217	105
Glenn -----	4	75	79	76	3
Humboldt -----	82	831	913	881	32
Imperial -----	104	1,575	1,679	1,623	56
Kern -----	179	662	841	787	54
Kings -----	16	222	238	222	16
Lake -----	2	17	19	16	3
Los Angeles -----	767	10,447	11,214	10,322	892
Madera -----	8	292	300	293	7
Mariposa -----	--	54	54	53	1
Mendocino -----	14	140	154	145	9
Merced -----	25	762	787	758	29
Mono -----	--	2	2	2	--
Monterey -----	33	392	425	398	27
Nevada -----	2	59	61	59	2
Orange -----	114	1,617	1,731	1,627	104
Placer -----	20	293	313	295	18
Riverside -----	163	582	745	680	65
Sacramento -----	163	2,093	2,256	2,105	151
San Bernardino -----	78	1,369	1,447	1,339	108
San Diego -----	124	3,097	3,221	3,030	191
San Francisco -----	296	2,318	2,614	2,385	229
San Joaquin -----	64	7,086	7,150	7,084	66
San Luis Obispo -----	9	283	292	275	17
San Mateo -----	168	693	861	846	15
Santa Barbara -----	18	394	412	407	5
Santa Cruz -----	16	179	195	184	11
Shasta -----	30	317	347	314	33
Sierra -----	--	17	17	17	--
Siskiyou -----	29	207	236	219	17
Solano -----	30	196	225	203	23
Sonoma -----	24	662	686	671	15
Sutter -----	4	115	119	118	1
Tehama -----	5	154	159	144	15
Trinity -----	--	6	6	6	--
Tuolumne -----	7	87	94	90	4
Ventura -----	14	236	250	216	34
Yolo -----	10	115	125	109	16
Yuba -----	15	169	184	177	7
Totals -----	2,883	43,804	46,687	44,158	2,529

TABLE 98.

Movement of Total Population of County Jails for Year Ending June 30, 1926.

	No. in jail July 1, 1924	No. received during year	Total prisoners for year	No. passed out during year	No. in jail June 30, 1926
Alameda	106	1,046	1,152	1,029	123
Amador	1	110	111	108	3
Calaveras	--	102	102	100	2
Colusa	4	138	142	137	5
Contra Costa	33	676	709	667	42
Del Norte	--	42	42	42	--
El Dorado	4	38	42	39	3
Fresno	105	3,929	4,034	3,932	102
Glenn	3	96	99	94	5
Humboldt	32	680	712	673	39
Inyo	5	70	75	67	8
Kern	54	901	955	898	57
Kings	16	274	290	277	13
Lake	3	47	50	44	6
Los Angeles	892	12,292	13,184	11,920	1,264
Madera	7	340	347	340	7
Marin	1	72	73	71	2
Mendocino	9	187	196	180	16
Merced	29	730	759	741	18
Modoc	--	12	12	12	--
Mono	--	1	1	1	--
Monterey	27	457	484	437	47
Nevada	2	97	99	91	8
Orange	104	1,689	1,793	1,607	186
Placer	18	401	419	395	24
Sacramento	151	1,991	2,142	1,993	149
San Bernardino	108	1,465	1,573	1,489	84
San Diego	191	2,583	2,774	2,567	207
San Francisco	229	2,529	2,758	2,480	278
San Joaquin	66	6,161	6,227	6,163	64
San Luis Obispo	17	270	287	278	9
San Mateo	15	720	735	714	21
Santa Barbara	5	396	401	376	25
Santa Clara	47	1,279	1,326	1,278	48
Santa Cruz	11	167	178	164	14
Shasta	33	259	292	282	10
Sierra	--	5	5	4	1
Solano	23	191	214	196	18
Sonoma	15	677	692	669	23
Stanislaus	18	1,128	1,146	1,099	47
Sutter	--	126	126	123	3
Tehama	15	181	196	168	28
Tuolumne	4	117	121	114	7
Ventura	34	494	528	502	26
Yolo	16	153	169	158	11
Yuba	7	142	149	134	15
Totals	2,460	45,461	47,921	44,853	3,068

TABLE 99.

Movement of Male Population of County Jails for Years Ending June 30, 1924, 1925 and 1926.

	1924 ^a	1925 ^b	1926 ^c
Number in jail at beginning of year	1,768	2,751	2,312
Number admitted in year	40,227	39,735	39,448
Total prisoners for year	41,995	42,486	41,760
Number discharged in year	39,503	40,124	38,962
Number in jail at end of year	2,492	2,362	2,798

^a 13 counties missing.^b 11 counties missing.^c 10 counties missing.

The missing reports account for discrepancy between number in jail at end of one year and beginning of following year.

TABLE 100.

**Movement of Female Population in County Jails for Years Ending
June 30, 1924, 1925, 1926.**

	1924 ^a	1925 ^b	1926 ^c
In jail at beginning of year-----	73	94	98
Added during year-----	1,901	2,238	3,880
Total prisoners-----	1,974	2,332	3,978
Number discharged-----	1,856	2,216	3,762
In jail at end of year-----	118	116	216

^a 13 counties missing.^b 11 counties missing.^c 10 counties missing.

The missing reports account for discrepancy between number in jail at end of one year and number at beginning of following year.

TABLE 101

**Movement of Juvenile Population in County Jails for Years Ending
June 30, 1924, 1925 and 1926.**

	1924 ^a	1925 ^b	1926 ^c
In jail at beginning of year-----	30	38	50
Added during year-----	1,579	1,831	2,133
Total prisoners-----	1,609	1,869	2,183
Number discharged-----	1,573	1,818	2,129
In jail at end of year-----	36	51	54

^a 13 counties missing.^b 11 counties missing.^c 10 counties missing.

The missing reports account for discrepancy between number in jail at end of one year and number at beginning of following year.

TABLE 102

Juveniles Detained in County Jails for Years Ending June 30, 1925 and 1926.

County.	1925	1926
Butte-----	---	1
Calaveras-----	---	4
Contra Costa-----	22	51
Del Norte-----	10	2
Fresno-----	---	3
Glenn-----	---	25
Humboldt-----	30	33
Inyo-----	---	13
Imperial-----	41	---
Kern-----	23	14
Kings-----	---	11
Lake-----	12	1
Los Angeles-----	929	1,294
Madera-----	29	23
Mariposa-----	---	3
Mendocino-----	1	5
Merced-----	15	17
Monterey-----	72	45
Nevada-----	2	---
Orange-----	59	94
Riverside-----	64	---
Sacramento-----	116	68
San Bernardino-----	72	86
San Diego-----	133	104
San Joaquin-----	---	12
San Luis Obispo-----	57	66
San Mateo-----	17	32
Santa Barbara-----	23	6
Santa Cruz-----	17	13
Shasta-----	1	1
Siskiyou-----	7	---
Solano-----	11	21
Sonoma-----	69	82
Sutter-----	6	2
Tehama-----	---	4
Ventura-----	31	17
Totals-----	1,869	2,183

TABLE 103.

**Movement of Total Population of County Jails for Years Ending
June 30, 1924, 1925 and 1926.**

	1924 ^a	1925 ^b	1926 ^c
Number in jail at beginning of year-----	1,871	2,883	2,460
Number admitted in year-----	43,707	43,804	45,461
Total prisoners for year-----	45,578	46,687	47,921
Number discharged in year-----	42,932	44,158	44,853
Number in jail at end of year-----	2,646	2,529	3,068

^a 13 counties missing.

^b 11 counties missing.

^c 10 counties missing.

The missing reports account for discrepancy between number in jail at end of one year and beginning of following year.

TABLE 104.

**Disposition of Total Prisoners from County Jails for Years Ending
June 30, 1924, 1925 and 1926.**

	1924 ^a	1925 ^b	1926 ^c
Sent to prison-----	1,707	1,600	1,603
Released on probation*-----	2,711	4,096	3,001
Served sentence in jail-----	8,320	8,854	10,253
Sent to reform school-----	197	578	643
Not indicted-----	495	2,452	3,159
Served sentence in camp-----	381	---	---
Released on own recognizance-----	2,265	1,752	1,998
Released on habeas corpus-----	65	---	---
Released on cash bonds or bail-----	8,946	6,010	7,364
Acquitted on trial-----	2,369	2,060	2,005
Escaped-----	159	157	163
Balance of fine paid-----	3,240	4,507	5,181
Died-----	10	16	22
Taken to county hospital-----	872	634	406
Taken to state hospital (insane)-----	700	795	780
Insane, released-----	72	---	---
Departed from United States-----	167	833	649
Sent to another county-----	49	853	307
Taken to township courts-----	1,685	1,939	1,748
Otherwise removed-----	6,074	5,852	4,992
Disposition not stated-----	1,779	230	154
Paroled-----	493	---	---
Sent to federal authorities-----	41	940	425
Sentence suspended-----	78	---	---
Sent to road camps-----	57	---	---
Total discharged-----	42,932	44,158	44,853

* Probation and parole grouped under probation for 1925 and 1926.

^a 13 counties missing.

^b 11 counties missing.

^c 10 counties missing.

TABLE 105.

Total Expenditures for County Jails for Years Ending June 30, 1924, 1925 and 1926.

County.	1924	1925	1926
Alameda	-----	\$53,303	\$58,279
Alpine	\$18	39	-----
Amador	631	869	1,211
Butte	-----	14,153	15,869
Calaveras	-----	493	964
Colusa	-----	16,127	17,487
Contra Costa	9,655	9,534	14,648
Del Norte	550	1,168	21,367
El Dorado	325	1,094	872
Fresno	25,999	28,222	24,581
Glenn	1,290	2,422	2,540
Humboldt	14,600	17,492	13,454
Imperial	659	31,026	67,586
Inyo	1,664	2,345	5,802
Kern	-----	72,329	24,404
Kings	7,946	3,595	5,260
Lake	-----	2,096	1,800
Lassen	-----	7,349	6,115
Los Angeles	224,249	280,550	387,123
Madera	5,023	5,205	4,453
Marin	-----	2,943	2,460
Mariposa	314	1,260	1,080
Mendocino	1,781	482	800
Merced	6,117	7,195	6,921
Modoc	-----	1,185	594
Mono	329	107	-----
Monterey	6,233	6,317	7,783
Napa	-----	4,653	3,057
Nevada	1,448	2,642	-----
Orange	38,127	196,252	28,457
Placer	3,994	5,522	5,435
Plumas	-----	1,643	547
Riverside	-----	-----	-----
Sacramento	62,588	31,980	25,356
San Benito	686	631	-----
San Bernardino	11,109	8,932	70,521
San Diego	30,493	39,878	40,021
San Francisco	-----	222,015	-----
San Joaquin	-----	16,100	13,085
San Luis Obispo	569	4,220	5,311
San Mateo	-----	7,594	9,268
Santa Barbara	7,248	9,695	13,275
Santa Clara	3,362	8,979	11,131
Santa Cruz	-----	2,766	4,829
Shasta	22,886	13,190	9,734
Sierra	-----	533	18
Siskiyou	-----	-----	-----
Solano	6,925	14,040	13,523
Sonoma	9,671	10,500	9,460
Stanislaus	-----	8,511	9,655
Sutter	-----	6,630	7,066
Tehama	3,222	4,436	4,970
Trinity	102	378	425
Tulare	19,472	8,398	11,100
Tuolumne	-----	-----	-----
Ventura	-----	5,373	-----
Yolo	8,841	8,676	7,352
Yuba	4,986	3,963	3,484

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WELFARE
REPORT OF THE SHERIFF FOR-----COUNTY JAIL
For the Year Ending June 30, 1926

	MEN	WOMEN	JUVENILES	TOTAL
Number in jail July 1, 1925-----				
Total prisoners for the year-----				
Total prisoners for the year-----				
Total passed out during year-----				
Number in jail June 30, 1926-----				

DISPOSITION OF PRISONERS

Sent to State Prison-----				
Sent to Reform School-----				
Served sentence in jail-----				
Forfeited bail-----				
*Not indicated or <i>nolle prosequi</i> -----				
Released on own recognizance-----				
Released on probation-----				
Escaped-----				
Died-----				
Released on acquittal-----				
Released on payment of fine-----				
Transferred to county hospital-----				
Sent to State Hospital for Insane-----				
Sent to township courts-----				
Transferred to federal authorities-----				
Deported U. S. prisoners-----				
Otherwise removed°-----				
Otherwise removed°-----				
Otherwise removed°-----				

* Includes cases where man is not prosecuted provided he leaves town within certain time.

° Please specify various reasons.

Signed-----
Sheriff.

STATE SCHOOLS.

PRESTON SCHOOL OF INDUSTRY.

Waterman, Amador County, California.

Date of opening, 1893.

STAFF:

O. H. Close-----Superintendent
T. E. Morrin-----Assistant Superintendent
Leonard Woods, M.D.-----Physician and Surgeon

Seven teachers.

Number of boys in school June 30, 1926, 574. Capacity 500.

Number of employes—men, 92; women, 38. Total, 120.

Total acreage 725.

School reached via Galt from Sacramento and San Francisco.

Telephone Ione 17-W.

Visiting day—every day.

WHITTIER STATE SCHOOL.

Whittier, Los Angeles County, California.

Date of opening, July 1, 1891.

STAFF:

Fred C. Nelles-----Superintendent
W. A. Smith-----Business Manager
Herbert E. Tebbetts, M.D.-----Physician
Ellen B. Sullivan, Ph.D.-----Director of Research

Number of inmates—boys 320.

Number of employes—men, 67; women, 26.

Total acreage 204.

Located on Los Angeles county highway. May be reached by Pacific Electric or stages from Los Angeles

Telephone Whittier 12.

Visiting days for public—Thursdays, 1 to 4 p.m.

For relatives of boys—Saturdays, 1 to 4 p.m. Sundays, 9 to 4:30 p.m.

VENTURA SCHOOL FOR GIRLS

Ventura, California.

Date of opening, June 25, 1916.

STAFF:

Olive P. Walton, M.D.-----Superintendent
 Mabel T. Bell, M.D.-----Resident Physician

Number of inmates—girls 172. Capacity 185.

Employees—men 8, women 50. Total 58.

Acreage 125.

Located two and one-half miles north of Ventura. May be reached by auto from
 Ventura.

Telephone Ventura 135.

Visiting day—Daily for public, 1 to 5 p.m.; Sundays for relatives.

**Permanent Improvement Appropriation, Seventy-seventh and Seventy-eighth
 Fiscal Years.**

PRESTON SCHOOL OF INDUSTRY:

Furnishings for superintendent's apartment-----	\$1,500
Shop machinery and equipment-----	3,000
Live stock-----	2,000
Tailor shop and sewing room-----	8,000
Farm cottage-----	10,000
Garage for employees-----	2,500
Construct special custodial building, service connections, furnishings and equipment for same-----	200,000
Total-----	\$227,000

WHITTIER STATE SCHOOL:

Remodel present hospital and Lost Privilege building-----	\$10,000
Eake shop-----	6,000
Storage for oil and paints-----	1,500
Cottage for farm foreman and engineer-----	7,500
Auto shelter shed-----	1,000
Laundry and mechanical shop equipment-----	10,025
Repairs, improvements and equipment to old buildings-----	15,000
Total-----	\$51,025

CALIFORNIA SCHOOL FOR GIRLS:

Repairs and equipment to ice plant-----	\$6,200
Improvement of roads-----	9,200
Total-----	\$15,400

Preston School houses the older and more difficult boys; Whittier State School receives boys under 16, and the Ventura School cares for delinquent girls. On June 30, 1924, a total of 930 inmates were enrolled. On June 30, 1926, this number reached 1065.

The three institutions have developed a cottage plan of housing.

At Preston a central building remains in use with a large group of boys housed on the fourth floor. The Department of Public Welfare strongly recommends the removal of all boys from the fourth floor, and the placing of the hospital on the ground floor instead of on the third floor where it is at present. All the new accommodations are small homes more closely akin to family grouping.

Whittier has developed in its home cottages a model type of housing, sanitary and attractive, with excellent facilities for segregation and supervision.

The Ventura cottages are well arranged and pleasing, with a central living room, dining room and kitchen adapted to the capacity of each house.

All these schools have achieved a high standard, due largely to the ability and ideals of their superintendents whose annual statements are

found in the report of the Department of Institutions. Education is considered an important feature, with vocational training of various types to supplement the academic training. Preston has a tailoring and plumbing shop, a printing plant, agricultural occupations, cabinet work, blacksmithing, oil firing, auto mechanics, sheet metal work, and an excellent band. Whittier maintains a printing, tailoring and shoe shop, trains in auto mechanics, cooking and baking, mattress making and farm work. It also has a well organized band. Research of a high order is in effect and is made a basis for adjustment of the boy to the school and his return to his home. Many intensive studies of problem boys have been carried on which are fine contributions to a general understanding of the larger problem of juvenile delinquency.

The publication of the *Journal of Delinquency* "devoted to the scientific study of problems related to social conduct" continues.

Ventura gives instruction in weaving, dressmaking, sewing of all types, and housekeeping. In the hospital a group of girls is given instruction in elementary nursing.

Two factors are contributing to the seriously crowded conditions in the boys' schools; the natural increase in population and the temptations which modern society offers to the growing young. Both boys' schools are filled to capacity, but there is every hope that the budget of the approaching biennium will offer a solution to these difficulties.

The State Department recently called into conference the heads of the State Schools and the Superintendent of Sonoma Home. The purpose was to discuss many problems of mutual interest and to outline measures for the reclassification of admissions. It was agreed that only boys and girls with an intelligence quotient of seventy-five and over are to go to Whittier and Ventura, those below this figure to go to Sonoma. Preston is to make provision for the defective delinquent. The exchange of pupils was to be effected at once. The immediate result has been to raise the level of education in the State Schools.

Provision is made in the law for the appointment of parole officers for the state schools. At the present time Preston has 530 boys, Whittier 210 boys, while Ventura has 148 girls on parole. All the schools report the violators of this privilege to be few in number, and all are heartily in accord with an extension of the service. The number of cases carried by the officers should not be too great. Opportunity should be given for intensive work with individuals where the problem warrants it. Every case ought to be visited once a month, with the relationship between parolee and officer so close that more frequent contacts are possible.

To the boy or girl leaving the protection of a state school where routine is inflexible, the first weeks of freedom are the most difficult. Once their dangers have been encountered and overcome the path is easier. Reestablishment in a community brings temptations and distractions; the parole officers must be vigilant and apprehensive of their charges; they must be sufficient in number and with such understanding that they can be ever ready to meet and deal with the emergencies which are bound to arise.

PRIVATE SCHOOLS FOR DELINQUENTS.

There are six such schools in the state, three for boys and three for girls, with a maximum population of 1183 in 1926. A number of orphanages admit the child not too advanced in delinquency. All these institutions ought to have as their basic principle the deterring of delinquency; otherwise their effort is futile. Any institution which serves only as a place of custody for maladjusted children is carrying out an incomplete program. The time of sojourn in a home of this type ought to be only one page in a complete program, which ought to include a study of the causes of the child's dereliction, of the part family background and history may play, of whether ill health or physical defect, or mental deviations have contributed. It is true that the immediate contribution of the institution must be in intensive form, the highest that modern methods can formulate. It must build for the future, not only for the boy or girl, but for the environment to which he is to return.

These private institutions, where a contest is being waged against the advance of delinquency, are sometimes regarded as intermediaries to the state institutions. The success of the private institution is often gauged by its effectiveness in keeping young offenders out of state schools. This may be just to some degree, but the true criterion is the complete study, made in after years, of the career of the youth, and a thorough understanding of his surroundings and of all the causes that brought about a later commitment, if this becomes necessary.

TABLE 106.

Movement of Population of Six Private and Three State Training Schools* for Delinquents for Years Ending June 30, 1924, 1925 and 1926.

	Private			State			Totals		
	1924	1925	1926	1924	1925	1926	1924	1925	1926
In institutions at beginning of year.....	488	525	565	958	1,022	1,025	1,446	1,547	1,590
Admitted during year ^a	642	573	618	1,042	1,073	1,071	1,684	1,646	1,689
Dismissed during year.....	605	533	600	978	1,070	1,030	1,583	1,603	1,630
Total cared for during year.....	1,130	1,098	1,183	2,000	2,095	2,096	3,130	3,193	3,279
Number in institutions at end of year.....	525	565	583	1,022	1,025	1,066	1,547	1,590	1,649

* The private training schools are: Boys' Aid Society, California Girls' Training Home, California Junior Republic, Convent of the Good Shepherd, St. Catherine's Training School, and Strickland Home for Boys.

^a Includes readmissions.

The state training schools are: Ventura School for Girls, Whittier School for Boys, and Preston School of Industry.

TABLE 107.

Movement of Population of Children in Six Private Training Schools for Delinquents for Years Ending June 30, 1924, 1925 and 1926.

	1924	1925	1926
In institutions at beginning of year.....	488	525	565
Admitted during year.....	642	573	618
Dismissed during year.....	605	533	600
Total cared for during year.....	1,130	1,098	1,183
In institutions at end of year.....	525	565	583
Number of days of care given.....	---	240,213	247,898
Least number cared for at one time.....	---	505	531
Greatest number cared for at one time.....	---	649	638

TABLE 108.

Sources of Admission of Children to Six Private Training Schools for Delinquents
for Years Ending June 30, 1924, 1925 and 1926.

	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
Juvenile court -----	476	74.0	433	75.5	386	62.5
Parents or guardians -----	125	19.5	85	14.8	105	17.0
Otherwise -----	41	6.5	55	9.7	76	12.3
Unstated -----	---	---	---	---	51	8.2
Totals -----	642	100.0	573	100.0	618	100.0

TABLE 109.

Disposition of Children From Six Private Institutions for Delinquents
for Years Ending June 30, 1924, 1925 and 1926.

	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
To parents or guardians ---	259	43.0	269	50.5	239	40.0
To free homes -----	11	1.8	12	2.2	2	.3
For service -----	16	2.6	3	.5	11	1.8
To social agencies -----	25	4.2	10	1.8	8	1.3
To juvenile court -----	140	23.0	106	20.0	126	21.0
Otherwise -----	154	25.4	78	14.6	168	28.0
Not stated -----	---	---	55	10.4	46	7.6
Totals -----	605	100.0	533	100.0	600	100.0

TABLE 110.

Parental Status of Children in Six Private Training Schools for Delinquents
for Years Ending June 30, 1924, 1925 and 1926.

	1924		1925		1926	
	Number	Per cent	Number	Per cent	Number	Per cent
Whole orphans -----	37	7.0	57	10.1	56	9.5
Half orphans -----	147	28.0	183	32.2	178	30.6
Abandoned children -----	7	1.3	4	.7	4	.7
Children having both parents -----	220	42.0	243	43.1	262	45.0
Status not reported -----	114	21.7	78	13.9	83	14.2
Totals -----	525	100.0	565	100.0	583	100.0

TABLE 111.
MOVEMENT OF POPULATION OF SIX PRIVATE TRAINING SCHOOLS FOR YEAR ENDING JUNE 30, 1925.

	Capacity	In inst. 7/1/24	Admitted during yr.	Total cared for	Dismissed during yr.	In inst. 6/30/26	Least number cared for	Greatest number cared for	Total No. days care given
Boys' Aid Society	145	138	160	298	155	143	126	155	51,884
California Girls' Training School	64	54	48	102	42	60	55	63	21,817
California Junior Republic	111	69	87	156	71	85	68	111	29,200
Convent of Good Shepherd	200	132	198	330	175	155	132	182	67,063
St. Catherine's Home and Training School	93	83	51	134	56	78	78	87	52,429
Strickland Home for Boys	53	49	29	78	34	44	46	51	17,820
Totals	666	525	573	1,098	533	565	505	649	240,213

TABLE 112.
MOVEMENT OF POPULATION OF SIX PRIVATE TRAINING SCHOOLS FOR YEAR ENDING JUNE 30, 1926.

	Capacity	In inst. 7/1/25	Admitted during yr.	Total cared for	Dismissed during yr.	In inst. 6/30/26	Least number cared for	Greatest number cared for	Total No. days care given
Boys' Aid Society	150	143	145	288	145	143	129	161	51,100
California Girls' Training School	62	60	43	103	44	59	56	62	21,739
California Junior Republic	113	85	131	216	134	82	81	105	35,296
Convent of Good Shepherd	200	155	219	374	206	168	146	176	58,011
St. Catherine's Home and Training School	93	78	51	129	46	83	78	85	55,378
Strickland Home for Boys	52	44	29	73	25	48	41	51	16,374
Totals	670	565	618	1,183	600	583	531	638	237,898

TABLE 113.

Income of Six Private Training Schools for Delinquents for Years Ending
June 30, 1924, 1925 and 1926.

	1924	1925	1926
County aid.....	\$80,704	\$95,136	\$130,829
Donations and memberships.....	57,734	51,228	39,428
Board from parents.....	34,410	48,608	14,103
Community Chest.....	33,539	33,813	44,865
Otherwise.....	91,840*	164,220	68,153
Totals.....	\$298,227	\$393,005	\$297,378

*Includes estimated amounts unspecified.

TABLE 114.

Income in Six Private Training Schools for Delinquents for Year Ending June 30, 1925.

	County aid	Donations, memberships	Board from parents	Commu- nity Chest	Otherwise	Total receipts
Boys' Aid Society.....	\$26,545	\$3,356	\$8,235	\$20,000	\$5,994	\$64,140
California Girls Training Home.....	12,910	699	1,215	237	1,206	16,267
Cal. Junior Republic.....		46,063	36,450		18,173	100,686
Convent of Good Shepherd.....	24,207		2,708	5,700	121,760	154,374
St. Catherine's Training School.....	16,636	1,000		7,876	17,077	42,589
Strickland Home for Boys.....	14,838	100			10	14,949
Totals.....	\$95,136	\$51,228	\$48,608	\$33,813	\$164,220	\$393,005

TABLE 115.

Income in Six Private Training Schools for Delinquents for Year Ending June 30, 1926.

	County aid	Donations and mem- berships	Sale of produce	Board from parents	Community Chest	Otherwise	Total receipts
Boys' Aid Society.....	\$27,766	\$2,991	\$1,528	\$9,010	\$20,189	\$6,536	\$68,020
California Girls' Training Home.....	12,757	810	18	1,914	456	572	16,527
Cal. Junior Republic.....	35,598	24,742	13,000			4,264	77,604
Convent of Good Shepherd.....	25,157			3,169	9,000	40,560	77,886
St. Catherine's Training School.....	15,832	10,511			15,220	1,603	43,166
Strickland Home for Boys.....	13,719	374		10		72	14,175
Totals.....	\$130,829	\$39,428	\$14,546	\$14,103	\$44,865	\$53,607	\$297,378

TABLE 116.

Expenditures of Six Private Training Schools for Delinquents for Years Ending
June 30, 1924, 1925 and 1926.

	1924	1925	1926
Care and subsistence.....	\$75,150	\$96,346	\$102,561
Maintenance and operation.....	33,468	72,171	61,517
Administration and general.....	90,304	116,242	109,378
Repairs and improvements.....	105,882	74,595	7,406
Totals.....	\$304,804	\$359,354	\$280,862

TABLE 117.

Expenditures in Six Private Training Schools for Delinquents for Year
Ending June 30, 1925.

	<i>Care and subsistence</i>	<i>Maintenance and operation</i>	<i>Adminis- tration and general</i>	<i>Repairs and improvements</i>	<i>Total expen- ditures</i>
Boys' Aid Society-----	\$29,158	\$7,640	\$24,740	-----	\$61,538
California Girls' Tr. Home	6,051	3,580	6,861	-----	16,492
Cal. Junior Republic-----	17,177	13,469	45,662	\$2,909	79,217
Convent of Good Shepherd	15,422	36,394	23,081	71,048	145,945
St. Catherine's Tr. School	21,953	9,265	10,139	-----	41,357
Strickland Home for Boys	6,585	1,823	5,759	638	14,805
Totals -----	\$96,346	\$72,171	\$116,242	\$74,595	\$359,354

TABLE 118.

Expenditures in Six Private Training Schools for Delinquents for Year
Ending June 30, 1926.

	<i>Care and subsistence</i>	<i>Maintenance and operation</i>	<i>Adminis- tration and general</i>	<i>Repairs and improvements</i>	<i>Total expen- ditures</i>
Boys' Aid Society-----	\$32,589	\$7,686	\$23,095	-----	\$63,370
California Girls' Tr. Home	5,993	3,575	7,315	-----	16,883
Cal. Junior Republic-----	18,817	19,917	39,259	\$4,250	82,243
Convent of Good Shepherd	18,032	16,491	26,860	-----	61,383
St. Catherine's Tr. School	21,684	11,539	6,888	3,083	43,194
Strickland Home for Boys	5,446	2,309	5,961	73	13,789
Totals -----	\$102,561	\$61,517	\$109,378	\$7,406	\$280,862

TABLE 119.

Per Capita Costs in Six Private Training Schools for Years Ending June 30,
1921, 1922, 1924, 1925, and 1926.

	1921	1922	1924	1925	1926
Boys' Aid Society-----	0.96	0.92	1.14	1.18	1.24
California Girls' Training Home-----	0.97	0.61	0.65	0.75	0.77
Convent of Good Shepherd-----	1.36	1.24	-----	1.11	1.06
California Junior Republic-----	2.75	2.69	2.02	-----	1.89
St. Catherine's Training School-----	0.70	0.60	0.65	0.78	0.78
Strickland Home for Boys-----	0.63	0.63	0.69	0.79	0.83

SECTION IV.

MENTAL DISEASE AND DEFICIENCY.

The state's institutions for the care of the feeble-minded and the insane are administered by the Department of Institutions in conjunction with the State Board of Control, while the State Department of Public Welfare has supervisory duties under Section 2333 over state and county institutions. In the statutes giving jurisdiction over boarding homes and institutions for children, the State Department has administrative duties in those homes in which juvenile defectives are placed.

The state maintains—

6 hospitals for the insane,

1 home for feeble-minded with a second in process of construction.

STATE HOSPITALS FOR THE INSANE.

AGNEWS STATE HOSPITAL.

Agnew, Santa Clara County, California.

Date of opening, 1888.

Resident Officers:

Leonard Stocking, M.D.	Medical Superintendent
E. W. Mullen, M.D.	First Assistant Physician
J. A. Cutting, M.D.	Assistant Physician
M. C. Hawley, M.D.	Assistant Physician
Robert E. Kershaw, M.D.	Assistant Physician
E. A. Stevenson, M.D.	Assistant Physician

Number patients June 30, 1926: Men, 1005; women, 841. Total, 1846.

Capacity: Men, 854; women, 637. Total, 1491.

Total number of employees, 227.

Per capita cost 1925-1926, \$272.28.

Acreage 498.87. May be reached by Southern Pacific.

Visiting hours, 9-4 daily.

Telephone, San Jose No. 1728.

MENDOCINO STATE HOSPITAL.

Talmage, Mendocino County, California.

Date of opening, 1893.

Resident Officers:

Donald R. Smith, M.D.	Medical Superintendent
R. O. Le Baron, M.D.	First Assistant Physician
A. E. Kiser, M.D.	Assistant Physician
Elizabeth Toock, M.D.	Assistant Physician
S. H. Babington, M.D.	Assistant Physician

Number patients June 30, 1926: Men, 740; women, 386. Total, 1126.

Capacity: Men, 638; women, 383. Total, 1021.

Total number of employees, 187.

Per capita cost 1925-1926, \$289.81.

Total acreage of grounds, 1022.32.

Hospital may be reached by Northwestern Pacific Railway from Sausalito to Ukiah, thence to Talmage by auto, three miles.

Telephone No. 18.

Visiting hours, 12:30-2:30 daily.

NAPA STATE HOSPITAL.

Imola, Napa County, California.

Date of opening, November, 1875.

Resident Officers:

G. W. Ogden, M.D.	Medical Superintendent
C. A. Johnson, M.D.	First Assistant Physician
J. E. Charlesworth, M.D.	Assistant Physician
E. F. Donnelly, M.D.	Assistant Physician
Lena G. Miller, M.D.	Assistant Physician
R. M. Ritchey, M.D.	Assistant Physician
J. B. Rogers, M.D.	Assistant Physician

Number patients June 30, 1926: Men, 1508; women, 1337. Total, 2845.

Capacity: Men, 1531; women, 1336. Total, 2867.

Total number of employees, 363.

Per capita cost 1925-1926, \$227.12.

Total acreage of ground, 1906.

Hospital is one and one-half miles from the city of Napa, and may be reached by electric road from Vallejo to hospital, or by auto stage.

Telephone No. 249.

Visiting days: Every day in the year. Hours: 10 to 12 m.; 2 to 4 p.m.

NORWALK STATE HOSPITAL.

Norwalk, Los Angeles County, California.

Date of opening, February 15, 1916.

Resident Officers:

Edwin Wayte, M.D.	Medical Superintendent
Melvin J. Rowe, M.D.	First Assistant Physician
Mary V. Church, M.D.	Assistant Physician
Phillips J. Tunnel, M.D.	Assistant Physician
Fletcher J. Van Meter, M.D.	Assistant Physician
W. H. Worley, M.D.	Assistant Physician

Number patients June 30, 1926: Men, 658; women, 588. Total, 1246.

Capacity: Men, 715; women, 627. Total 1342.

Total number of employees, 189.

Per capita cost 1925-1926, \$266.92.

Total acreage of ground, 337.71.

The hospital is one and one-third miles north of Norwalk; four and one-half miles south of Whittier; fifteen miles from Los Angeles. It may be reached by Whittier boulevard and Telegraph road.

Telephone, Downey No. 1121.

Visiting days: Monday, Wednesday and Saturday. Hours: 2 to 4 p.m.

SOUTHERN CALIFORNIA STATE HOSPITAL.

Patton, San Bernardino County, California.

Date of Opening, August 23, 1893.

Resident Officers:

G. M. Webster, M.D.	Medical Superintendent
S. F. Pond, M.D.	First Assistant Physician
Mary E. Beall, M.D.	Assistant Physician
H. S. Blossom, M.D.	Assistant Physician
E. W. Meyer, M.D.	Assistant Physician
C. M. Traver, M.D.	Assistant Physician
Pearl S. Waters, M.D.	Assistant Physician
F. F. Williams, M.D.	Assistant Physician

Number patients June 30, 1926: Men, 1492; women, 1138. Total, 2630.

Capacity: Men, 1297; women, 1185. Total, 2482.

Total number of employees, 326.

Per capita cost 1925-1926, \$231.82.

Total acreage of grounds, 456.08.

The hospital is six miles out of San Bernardino, and may be reached by Santa Fe and Pacific Electric trains, or by bus.

Telephone, San Bernardino No. 933.

Visiting days: To see patients, 9 a.m. to 4 p.m. every day. Sunday visiting limited to immediate relatives. To inspect wards each week day, 2 to 4 p.m.

STOCKTON STATE HOSPITAL.

Stockton, San Joaquin County, California.

Date of opening, April 30, 1851.

Resident Officers:

Fred P. Clark, M.D.	Medical Superintendent
Margaret H. Smyth, M.D.	First Assistant Physician
Winifred Biethan, M.D.	Assistant Physician
F. J. Conzelmann, M.D.	Assistant Physician
Grace McCoskey, M.D.	Assistant Physician
A. H. McLeish	Assistant Physician
F. S. Marnell, M.D.	Assistant Physician
S. P. Tuggle, M.D.	Assistant Physician
N. E. Williamson, M.D.	Assistant Physician

Number of patients, June 30, 1926: Men, 1842; women, 1175. Total, 3017.
 Capacity: Men, 1630; women, 957. Total, 2587. Number of employees, 350.
 Per capita cost 1925-1926, \$240.94. Telephone No. 2135.
 Total acreage: Hospital, 1,204.66; Sherman Island, 350. Total 1,554.66.
 Visiting days: Monday, Wednesday and Fridays. Hours: 9 to 11.30 a.m., 2 to 4 p.m.

Permanent Improvements Appropriation, Seventy-seventh and Seventy-eighth Fiscal Years.

Agnews State Hospital:

Improvements to water, fire and electrical systems	\$9,750
Reconstruct and complete buildings	19,800
Improvement of roads	1,000
Construct building for male employees	61,000
Equipment for building for male employees	7,000
Total	\$98,550
Construction and furniture building for patients	87,500
Totals	\$186,050

Mendocino State Hospital:

Construct and equip boiler house	\$49,000
Construct and improve farm buildings	8,500
Remodel basement for patients and employees	4,000
Concrete pipe line at farm	1,200
Four cottages for patients	132,000
Equip and furnish same	15,000
Iron guards for radiators in wards	500
Special custodial unit and equipment	150,000
Total	\$360,200

Napa State Hospital:

Construction nurses' home	\$25,000
Construction farm building and blacksmith shop	8,500
Oil pipe line	8,000
Water supply	7,500
Investigate water supply Rector Canyon	5,000
Total	\$54,000

Norwalk State Hospital:

Construct three (3) buildings	\$400,000
Furnishings and equipment for same	48,200
Lighting system	2,000
Septic tank	8,375
Smokestack	5,400
Poultry plant	5,000
Total	\$468,975

Southern California State Hospital:

Completion, east and west wing	\$170,000
Equipment, east and west wing	2,500
Equipment, fire protection	1,000
Imhoff tank	25,000
Remodeling ward 10 and employee's quarters	37,000
Total	\$235,500

Stockton State Hospital:

Repairs and equipment to power and water systems	\$43,550
Repairs to building	18,000
House for farm hands	8,500
Repairs to roads and streets	27,000
Fire escapes	12,000
New cottages and equipment	110,000
Total	\$219,050

HOSPITALS FOR THE INSANE.

During the past two years, many visits have been made and the Welfare Department members have cooperated with Medical Superintendents to increase the usefulness and effectiveness of the state institutions.

It is significant of the change in the approach to this subject that those institutions having care of the mentally afflicted are no longer designated as "mad houses" nor even as "asylums," but are now known as hospitals, indicating the hopeful view that they are places where the patient is taken for treatment with a view to his eventual restoration to normality.

The Department of Public Welfare has been in close touch with these hospitals through the frequent visits of its members and agents during the past two years. It will be interesting to note the developments at the different hospitals during this period.

Agnews.

The allotment for Agnews in the present biennial period was \$311,050, and covered improvements to water, fire and electric systems; reconstruction of present buildings; improvements to roads about the grounds of the institution; a new cottage with a capacity of 80 female patients and a new building for employees. These new buildings are of the same general exterior design as those formerly erected, being of fireproof construction with tiled roofs.

In the case of the employees' building the policy has been established that as new buildings are erected for patients in the state hospitals additional provision shall be made for employees and a new design has been worked out by the Division of Architecture, with the approval of the Board of Control and the Department of Institutions, which has met with general satisfaction, and will add greatly to the comfort and convenience of the employees. This plan provides a series of one-room "apartments" in groups of three on a floor, with outside entrance to each group and with bathing facilities for each room. This plan eliminates waste space for halls and corridors and permits the use of the building either for single attendants or married couples.

In addition to the construction program, a tract of 178 acres of excellent farm land has been purchased within two miles of the hospital. This will give much-needed land for the production of fruits and vegetables; it will be in line with the policy to make each hospital as nearly self-supporting as possible and it will provide additional means for giving patients occupational therapy.

Mendocino.

The sum of \$360,200 is being expended at Talmage during the current biennium for the construction of a power house, the improvement of farm buildings, the development of water, the erection of a finely equipped receiving and psychopathic hospital, the building and equipment of two cottages for women patients, and the establishment of a separate unit for those patients requiring special custodial care.

In conformity with the recent policy, all these structures are two-story, concrete buildings with tiled roofs. They are fireproof, with numerous exits, and have modern bathing facilities, with exposed plumbing and excellent ventilation in the bed rooms, dining rooms, and sitting rooms.

Napa.

A new home for nurses, the erection of farm buildings, a blacksmith's shop, the construction of an oil-pipe line and the development of the water system are among the recent developments and improvements at Napa State Hospital.

It has been decided to group the tubercular patients of the northern section of the state at this hospital, and recommendations to this end are being made for the next biennium.

The delightful climate of Napa, neither too hot nor too cold, and the absence of fog and winds, render it particularly suitable for patients suffering from this disease.

After very careful study and consultation with all the medical superintendents, the Department of Institutions, the Board of Control and the Department of Public Welfare, a new design for a tubercular unit is being worked out by the Division of Architecture, which will provide for the segregation of the different stages of disease, both mental and tubercular, it is hoped that when completed this new plan will set a standard for the entire country for this type of building.

Norwalk.

Due to the fact that Norwalk had the smallest patient population and also on account of its proximity to a large center of population in Los Angeles, much attention has been given to the development of this institution. Four new cottages for patients have been completed during the present biennium (two for men and two for women). An industrial building, where shoemaking, weaving, basket making and furniture making are carried on, has been completed, greatly to the advantage of the patients and the institution. In addition to these buildings a very fine receiving or psychopathic building, two stories in height and 400 feet in length, has been just finished and completely equipped. It will afford opportunity for research work and will undoubtedly serve the purpose of giving temporary treatment to patients often restoring them to normal mental health, and avoiding the necessity for their being detained permanently in the hospital.

Southern California State Hospital.

In 1923 an earthquake seriously damaged two three-story wings of the main building at this institution, making it necessary to have them dismantled. To take their place, four emergency cottages were constructed in the orange groves near Highland avenue, which have proved very serviceable, and have answered the purpose for which they were designed in an efficient manner. While they were put up rapidly and are not of fireproof construction, they are one-story buildings, with

many exits, wide corridors, broad verandas and screened sleeping porches, making them very desirable as residences for certain types of patients. During the past year two new concrete wings, two stories in height, have been completed, and another two-story concrete building is now being erected. Bungalow quarters have been built for a large number of employees, and a new Imhoff tank to take care of the institution's sewage has just been finished.

The tubercular unit for the southern section of the state will be established at Patton, which has an elevation of 1400 feet and is eminently suitable in every respect for the treatment of this class of disease. The same type of construction will be used at Patton as at Napa.

Stockton.

The present biennium has seen numerous developments at Stockton. In addition to extensive repairs to buildings and streets, power and water systems (made necessary by the age of this institution), and additional provision for fire escapes, two large cottages for patients each accommodating 160 and one smaller cottage housing 80 patients have been erected at the farm, about $3\frac{1}{2}$ miles from the center of Stockton. This gives a total of 500 patients at the farm in addition to a large attendants' cottage. A kitchen-commissary-dining room building and a power house are also being constructed and are rapidly approaching completion. With a farm of approximately 1400 acres this new development will give healthful, out-door exercise and employment to many of the patients, which will prove very beneficial to them. These new buildings also serve to relieve the congested conditions at the main institution and it is hoped that with the erection of two more patients' cottages at the farm, it may be possible completely to evacuate the oldest buildings, which have long since outlived their usefulness and should be torn down.

Diet.

Special attention is being given to the question of diet at all of the hospitals. Fruit and vegetables are being furnished in increased quantities, and a careful scrutiny is made of all food to see that the proper proportions are maintained, and only the best qualities are provided both for the patients and for the employees. The menus are reviewed from time to time in order to secure a variety of food. An interesting experiment is being conducted at two of the hospitals to note the effect of a cereal drink in lieu of the regular coffee. While the investigations are not complete the indications are that it will prove beneficial to the patients.

Parole.

An outstanding need in the hospitals is the extension of supervision of those out on parole. Careful follow up and examination is

effective in the prevention of the return of patients. This must be carried on by trained psychiatrists competent to recognize disturbing symptoms and to adjust patients to a normal environment.

The occupational therapy maintained in certain of the state hospitals is of a high order and is improving constantly. Articles made by inmates are sold at the institutions and at fairs, the proceeds usually reverting to the amusement fund of the institution.

Clinics.

The State Department is greatly interested in extending from the state hospitals a system of out patient clinics where examinations and mental tests may be given. The geographic arrangement of the institutions is such that were this plan consummated it would mean a fairly complete psychiatric service to California. At present the facilities for such tests are limited to the larger centers. It is our belief that much preventive work of a sound character might develop and save the necessity for commitments to hospitals.

Receiving Cottages.

The new receiving cottages at Mendocino and Norwalk must receive especial commendation. They emphasize all curative processes in the care of the insane. Operating rooms and hydro therapy equipment are model in every respect. Patients are left in these cottages for careful observation, awaiting diagnosis, and their assignment to the various cottages in the hospital proper. Los Angeles County maintains a psychopathic hospital and ample wards at the county poor farm. San Francisco has a ward in its hospital devoted to such patients but many counties have only meager facilities even for temporary detention of insane cases. As a result unfit quarters in county jails must be pressed into service. The State Department has conferred with hospital superintendents and psychiatrists in regard to this matter and has included their recommendations in this report under "County Hospitals."

TABLE 120.
Capacity and Population of State Hospitals, July 1, 1926.

Hospitals	Male	Capacity Female	Total	Male	Population Female	Total	Since Jan. 1 Increase	Excess
Agnews -----	854	637	1491	1005	841	1846	19	355
Mendocino -----	638	383	1021	740	336	1126	13	105
Napa -----	1531	1336	2867	1508	1337	2845	19	
Norwalk -----	715	627	1342	658	588	1246	40	
So. California----	1297	1185	2482	1492	1138	2630	152	195
Stockton -----	1630	957	2587	1842	1175	3017	62	430
Totals -----	6665	5125	11790	7245	5465	12710	305	1085
Sonoma State								
Home -----	1143	953	2096	1115	993	2113	189*	45%
In private hospitals -----						1004		

* Due to large number returned from parole after holidays.

† On female side.

HOMES FOR THE FEEBLE-MINDED.**SONOMA STATE HOME.**

Eldridge, Sonoma County, California.

Date of opening, 1886.

Resident Officers.

Fred O. Butler, M.D.	-----	Medical Superintendent
Herman W. Covey, M.D.	-----	First Assistant Physician
Charles E. Hecker, M.D.	-----	Assistant Physician
J. C. Johnstone, M.D.	-----	Assistant Physician
K. B. Johnstone, M.D.	-----	Assistant Physician
Number patients June 30, 1926	Men 1115 Women 998	Total 2113
Capacity	Men 1143 Women 953	Total 2096
Total number of employees	-----	235
Per capita cost 1925-1926	-----	\$251.27
Total acreage of ground	-----	2740

The home is located at Eldridge, Sonoma County, about fifty miles north of San Francisco. It can be reached by Southern Pacific Railroad from Oakland or Northwestern Pacific Railroad from Sausalito.

Telephone No. 29-F-2.

Visiting days: Saturday. Hours: 2 to 4 p.m.

POMONA STATE HOME.

Spadra, Los Angeles County.

To be opened 1927.

Resident Superintendent, Dr. G. S. Bliss.

Permanent Improvement Appropriation, 77th and 78th Fiscal Years.**Sonoma State Home—**

One cottage and equipment for inmates	-----	\$65,000 00
Reconstruct farm buildings	-----	10,000 00
Complete electric system	-----	25,000 00
Complete sewage disposal plant	-----	3,000 00
Bake oven	-----	2,500 00
Garage for employees	-----	5,000 00
Total	-----	\$110,500 00

Pacific Colony—

Construction of buildings	-----	\$280,000 00
Machinery and equipment for buildings	-----	89,329 00
Subway, roads and bridges	-----	25,000 00
Steam service	-----	15,838 00
Total	-----	\$410,167 00

At the close of the present biennial period, June 30, 1926, the total population resident at the Sonoma State Home was 2113, made up of 1115 males and 998 females, while in addition, there were about 675 who were on probation, having been placed in private homes where they were still under supervision by representatives of the state institution. This gives a total population of 2788 under state care.

Contrary to general opinion, the average age of the inmates at Sonoma, is 27 years. That is to say, while there are many boys and girls at the institution, there are others who went there as children, and with the passing of the years, have become adults without their mental condition improving sufficiently to permit of their discharge, thus raising the average age.

The statement has frequently been made by those unfamiliar with the situation that there were large numbers waiting for admission to the home at Sonoma. In order to ascertain the facts, a survey of the so-called "waiting list" was made by the Department of Public Welfare, from which it was determined that this list included applications made as far back as thirty years ago, and when the analysis of the list was completed, it was discovered that not more than 200 were

actually awaiting admission, of whom about 75 needed simply temporary treatment. Since that time, three large modern cottages have been completed, housing 240 patients, so that provision has now been made for all on the waiting list. In addition to these cottages, a fine auditorium and educational building has been completed, so that the home at Sonoma is now in better condition than it has ever been. It is hoped that it may be possible to provide for a new hospital in the new budget.

The new institution which is being erected at Spadra (which will probably be known as the Pomona State Home), is progressing rapidly. Four concrete, fireproof, one-story cottages, each with a capacity of 80 patients, have been completed; a superintendent's residence is under course of construction; the power house is completed and the kitchen-commissary-dining room building and the laundry are under way. It is hoped to have this institution ready for occupancy during the summer of 1927. The new superintendent has arrived and is actively engaged in supervising the work. The institution when opened will have an immediate capacity of 320 patients, but the power house, kitchen-commissary, store rooms, laundry and other similar buildings will have a capacity for taking care of a much larger population as new inmate cottages are constructed.

PRIVATE INSTITUTIONS.

In the code provision which delegates to the state department the right to license boarding homes for children under sixteen years of age, the state finds its jurisdiction over homes caring for mental defectives. A number specializing in this work are now in operation. These represent a wide variety of types of mental defects. They meet the desires of those parents who are reluctant to commit their children to a state institution but whose children must have training and custody different from the normal members of the family. Los Angeles County especially has a large number of these homes. Some house the lowest grades in the scale of deficiency, others take the high grade teachable group.

Supervision here can not be too thorough, for they are children not easy to lead who must be protected against any severity. They require high-minded superintendents, men and women endowed with an appreciation of human nature and the causes which have brought about the unhappy conditions surrounding their charges. The increased number of these homes in southern California may be attributed in some measure to the distance of the State Home at Sonoma, but the opening of the new home in Pomona will relieve this, and the need for a number of these small homes will be eliminated. The department is inclined to believe that this will be desirable except in instances where the group is very small and where an accredited local agency may keep in close relationship to them, visiting frequently and watching the physical and mental progress of each child.

The field of mental hygiene is one of outstanding development in recent years. New methods of instruction and treatment are becoming known. Every mentally defective child must be viewed in the light of these advances. Each must have the individual approach that is given the normal child but an approach from a person of highly specialized

attainments. This means an expense which the state can best meet and which in its schools is constantly nearer of attainment.

Classes in public schools are contributing their share to the training of high grade defectives. San Francisco has a fine record in that only 7% of the children admitted to their classes went ultimately to Sonoma.

In one of our large orphanages separate provision is being made for mentally defective girls. The teacher has had definite training along her line of activity and excellent results are being shown. Vocational training goes hand in hand with an accredited academic curriculum, fitted to the peculiar needs of the pupils.

Colonization for defectives is another development whose importance must be acknowledged. With proper safeguarding certain types of defectives may acquire financial independence. A central home, well supervised, employment fitted to the capacity of the employee, all while under parole from the state institutions, have been successfully carried on in other states. California has had the plan under discussion and the time has come when it may be safely and actively advanced. It means economic independence to patients and a justifiable saving of funds to state and county. Sonoma has a large number on parole, under the guidance of their parole officers, and additions can and ought to be made to their number under the colony plan.

APPENDIX.

LAW CREATING A STATE DEPARTMENT OF PUBLIC WELFARE.

CHAPTER 18.

POLITICAL CODE. SEC. 2330. A department of the government of the State of California to be known as the State Department of Public Welfare is hereby created. The department shall be conducted under the control of an executive board of six members, who shall be appointed by the Governor for a term of four years and until their successors are appointed, and qualified, except that members of the State Board of Charities and Corrections at the time this act takes effect shall become members of the board herein provided, to serve for the remainder of their terms. The terms of three members of the board shall expire on February seventeenth of each even-numbered year. Women may be appointed members of said board or hold any position in the appointment of said board. No person shall be appointed a member or continue to act as such, while he is a trustee, manager, director, or other administrative officer of an institution subject to the provisions of this chapter. Appointments to fill vacancies before the expiration of such terms shall be for the residue of terms in the same manner as original appointments. The Governor shall be ex officio a member of said board.

2331. The Department of Public Welfare shall succeed to and is hereby invested with all the duties, powers, purposes, responsibilities, and jurisdiction of the State Board of Charities and Corrections, and whenever by the provisions of any statute or law now in force or that may hereafter be enacted a duty or jurisdiction is imposed or authority conferred upon the State Board of Charities and Corrections, such duty, jurisdiction and authority are hereby imposed upon and transferred to the Department of Public Welfare with the same force and effect as though the name of the Department of Public Welfare had been specifically set forth and named therein, in lieu of the name of the State Board of Charities and Corrections. The State Board of Charities and Corrections and the positions of all of the officers, deputies and employees thereunder are and each of them is hereby abolished, but the rules and regulations established thereunder are hereby continued in force. The State Department of Public Welfare shall be in possession and control of all records, books, papers, offices, equipment, supplies, moneys, appropriations, and all other property of the State Board of Charities and Corrections.

2332. The members of the executive board of the State Department of Public Welfare shall act without compensation, but shall be allowed their actual necessary expenses. The said board may appoint a secretary who shall be a civil executive officer, and such other employees as it may deem necessary to carry out the provisions of this act, and shall determine their salaries.

The secretary of said board shall execute a bond in the sum of \$5,000, and take the oath of office prescribed by the Political Code for the executive officers of this state. The board shall provide itself with an office in the city and county of San Francisco. Meetings of the board may be held at such times and in such places in the State of California as said board may deem fit. It may make such rules and orders for the regulation of its own proceedings as it may deem necessary, and may fix the number of members necessary to constitute a quorum. The failure of a member to attend three consecutive meetings of said board during any calendar year, unless excused by formal vote of the board, may be construed by the Governor as a resignation of said nonattending member.

2333. The department is hereby authorized and empowered and it shall be its duty as a whole, or by committee, or by its secretary, or other agent, whom it may authorize to investigate, examine, and make reports upon the charitable, correctional, and penal institutions of the state, including the state hospitals for the insane, of the counties, cities and counties, cities and towns of the state, and such public officers as are in any way responsible for the administration of public funds used for the relief or maintenance of the poor. All the persons or officers in charge of or connected with such public institutions, or with the administration of said funds, are hereby required to furnish to the board or its committee or secretary such information and statistics as they may request or require, and allow said board, committee, or secretary free access to all departments of such institutions and to all of their records. In order to secure accuracy, uniformity, and completeness in such statistics and information, the department

may prescribe such forms of report and records to be kept by all persons, associations or institutions subject to the provisions of this chapter, other than those public institutions for which a different form has been or may be prescribed by the Department of Finance, and it shall be the duty of each of such persons, associations or institutions to keep such records and to render such reports in conformity to the forms so prescribed; *provided, however*, that, so far as the same may be applicable there shall be incorporated in such forms the information and data which is now or may hereafter be required to be contained in the records and reports of the several state hospitals. All plans of new buildings, or parts of buildings for any of the public institutions coming under the provisions of this section, or any additions or alterations in such buildings, shall, before their adoption by the proper officials, be submitted to the board for suggestions and criticism.

2334. The board shall have power to issue compulsory process to compel the attendance of any witness before said board or any member thereof, and to require the production of such books or papers relating to any public institution mentioned in the preceding section as they may deem necessary; *provided*, that no witness shall be required to attend before said board out of the county in which he resides. Any member of said board shall have power, and he is hereby authorized to administer an oath to any and all witnesses coming before said board, or any member thereof, for examination, and to examine such witness or witnesses in reference to any matter relating to public institutions mentioned in the preceding section appertaining to the inquiry before the department, or said member. The superior court in and for the county, or city and county, in which any inquiry, investigation or proceeding may be held by the State Department of Public Welfare, shall have power to compel the attendance of witnesses, the giving of testimony and the production of papers, including books, accounts and documents, as required by any subpoena issued by the State Department of Public Welfare. The court upon petition of the State Department of Public Welfare shall enter an order directing the witnesses to appear before the court at a time and place to be fixed by the court in such order, the time to be not more than ten days from the date of the order, and then and there show cause why he had not attended and testified or produced said papers before the State Department of Public Welfare. A copy of such order shall be served upon said witness. If it shall appear to the court that said subpoena was regularly issued by the State Department of Public Welfare, the court shall thereupon enter an order that said witness appear before the State Department of Public Welfare at a time and place to be fixed in such order, and testify or produce the required papers, and upon a failure to obey said order, said witness shall be dealt with as for contempt of court.

2335. Two months prior to each regular session of the legislature, the department shall make a full and complete report to the governor of all its transactions during the preceding two years, showing fully and in detail all expenses incurred and moneys paid out by it, and giving a list of all officers and agents employed, and the actual condition of all institutions under its supervision, with such suggestions as it may deem necessary and pertinent, and with recommendations for legislative and executive action.

2336. The provisions of this chapter shall not apply to the Veterans' Home of California, located at Yountville, Napa County, nor to the Woman's Relief Corps Home at Evergreen, Santa Clara County.

2337. No person, association or corporation shall hereafter maintain or conduct in any city, county, or city and county, any institution, boarding house or other place for the reception and care of aged or infirm persons nor engage in the finding of homes for children under sixteen years of age, nor place any child under sixteen years of age in any home, without first obtaining a license or permit therefor in writing from the State Department of Public Welfare or from an inspection service approved or accredited by such State Department of Public Welfare.

For the purpose of this chapter the term "approved and accredited inspection service" shall be construed to mean the health department of a county or group of counties, city or group of cities, or city and county maintaining a qualified public health service which shall include at least one regularly licensed physician or a qualified social service inspection force which inspection service has been approved in writing by the State Department of Public Welfare of the State of California.

2338. The State Department of Public Welfare and all approved and accredited inspection services are hereby authorized to issue permits or licenses to persons,

associations or corporations to conduct institutions, boarding homes, or other places for the reception and care of aged and infirm persons or to engage in the finding of homes for children or placing children in homes, and to prescribe the conditions upon which such permits or licenses shall be granted and such rules and regulations as may be deemed best for the government of such institutions, and said inspection service or department is further empowered by one or more of its members, secretary or duly authorized representative, to inspect and report upon conditions prevailing in all such institutions, homes or places.

2339. A permit or license issued by the State Department of Public Welfare or by an approved or accredited inspection service shall expire twelve months from date of issuance of license, and application for renewal of a permit or license must be filed ten days prior to its expiration each year, otherwise it shall stand as automatically cancelled.

2340. Permits or licenses may be revoked for cause after a hearing before the State Department of Public Welfare or an approved and accredited inspection service, after written notice of the time and place of such hearing and the charges made against the holder of the permit or license has been duly served on him, not less than ten days prior to the time fixed for such hearing.

2341. No license may be transferred in any case, without the consent of the department, and no change of location of any institution, boarding house or other place for the reception and care of aged or infirm persons may be made without permission from the State Department of Public Welfare or a duly approved and accredited inspection service.

2342. Every holder of a permit or license must maintain a register setting forth the name of each aged or infirm person, or child under the age of sixteen years, the last previous address, age, nearest of kin, mother's maiden name, person responsible for his care and maintenance, and such other data as may be required by the State Department of Public Welfare, and shall notify within forty-eight hours in writing, the State Department of Public Welfare or the approved and accredited inspection service by which such license or permit was issued of any deaths or changes in the personnel of such home.

2343. It shall be the duty of the district attorney of each and every county, upon application of the State Department of Public Welfare or their authorized representatives, or an approved and accredited inspection service, to institute and conduct the prosecution of any action brought for the violation of any of the provisions of this chapter within his county.

2344. Any person, association or corporation who or which maintains or conducts or assists in maintaining or conducting as manager or officer or in any other executive or administrative capacity an institution, boarding home or other place conducted as a place for the reception and care of aged or infirm persons or engages in finding homes for children under the age of sixteen years, or places or keeps any child under the age of sixteen years in any home without first having obtained a permit or license therefor in writing as provided in section 2339 of the Political Code is guilty of a misdemeanor.

2345. (a) It is hereby made the duty of the State Department of Public Welfare to prescribe forms of record for the use of the superintendents of county hospitals and almshouses, and jailers in charge of county jails and city prisons, in keeping the records of persons received into or discharged from such county hospitals, almshouses, jails and city prisons.

(b) Books of record for the records so prescribed by said State Department of Public Welfare may be printed at the expense of said department and furnished to such county hospitals and almshouses, county jails and city prisons, at the cost thereof.

(c) It shall be the duty of the superintendent in charge of any such hospital or almshouse and the jailer in charge of any such jail or city prison to keep the records prescribed by the State Department of Public Welfare as fully and completely as possible, and any such superintendent or jailer who neglects and fails to keep the records thus prescribed shall be guilty of a misdemeanor.

(d) It shall also be the duty of the State Department of Public Welfare to prescribe such forms of record as are provided for in section 10 of an act entitled "An act to provide for the maintenance and support, in certain cases, of indigent, incompetent, and incapacitated persons, other than persons adjudged insane and confined within the state hospital, becoming a public charge upon the counties or cities and counties within the State of California, and for the payment thereof into a fund for the maintenance and support of such persons," approved March 23, 1901, as amended.

2346. When a child has been relinquished by its parents or guardians for the purpose of adoption, a copy of the relinquishment must be filed with the State Department of Public Welfare prior to the commencement of any adoption proceedings affecting such child as provided in section 224 of the Civil Code.

SEC. 2. An act entitled "An act to create a State Board of Charities and Corrections, prescribing its duties and powers, and appropriating money therefor," approved March 25, 1903, as amended; and an act entitled "An act providing for the supervision and control by the State Board of Charities and Corrections of the placing of dependent children in homes and for the supervision of all societies or organizations engaged in such work and known as 'children's home-finding societies,'" approved April 24, 1911; and an act entitled "An act to provide for the licensing, inspection and regulation of maternity hospitals or lying-in asylums, and institutions, boarding houses, and homes for the reception and care of children, by the State Board of Charities and Corrections, and providing a penalty for the violation of the provisions of this act," approved April 23, 1913, and an act entitled "An act making it the duty of the State Board of Charities and Corrections to prescribe forms of record for the use of county hospitals and almshouses, county jails, and city prisons; and authorizing the board to furnish such records; and making the neglect or failure on the part of superintendents and jailers in charge thereof to keep such records a misdemeanor," approved June 11, 1915, are hereby repealed.

SUMMARY OF LAWS RELATING TO PUBLIC WELFARE.

Political Code.

Section 2330, creates a State Department of Public Welfare, outlines the method of appointment of members.

Section 2332, outlines duties of board members.

Section 2333, department authorized to make reports on all charitable, penal and correctional institutions, on hospitals for insane. May demand reports from officials in charge of these institutions.

Section 2334, gives department power to compel attendance of witnesses, to require the production of papers. Assigns similar powers to the superior court.

Section 2335, requires the filing of a biennial report.

Section 2337, places upon the department the responsibility for issuing licenses to those who maintain or conduct a home for aged persons, children under sixteen or place a child under sixteen in any home. Establishes the right to recognize certain agencies as approved and accredited by the state department. Defines an approved and accredited agency.

Section 2338, gives the state department the right to issue licenses for the conduct of institutions and boarding homes for aged persons and children and to prescribe conditions under which this may be done.

Section 2339, applies to the need of renewing licenses every twelve months.

Section 2340, applies to the revocation of licenses after a hearing before the state department or an accredited agency.

Section 2341, describes certain conditions under which licenses continue in effect.

Section 2342, requires the maintaining of a register in licensed boarding homes.

Section 2343, places upon the district attorney the necessity for prosecuting persons who violate any of the provisions applying to the licensing of homes.

Section 2344, makes it a misdemeanor to violate the provisions requiring a license in order to board children or aged persons.

Section 2345, makes it a duty of the state department to prescribe record forms for county hospitals and jails.

Section 2346, requires the filing of all relinquishments for adoption with the State Department of Public Welfare.

Penal Code.

Section 1203, requires the semi-annual filing of reports by probation officers with the state department.

Statutes of 1921, page 814.

Juvenile court law, requires the annual filing of a report of the probation committee with the state board.

Statutes 1917, page 444.

A law making it the duty of boards of supervisors to investigate every application for relief and to keep such records as may be prescribed by the state board.

STATE DEPARTMENT OF PUBLIC WELFARE

REPORT OF.

AGENT. FOR WEEK FROM.

TO

[illegible]

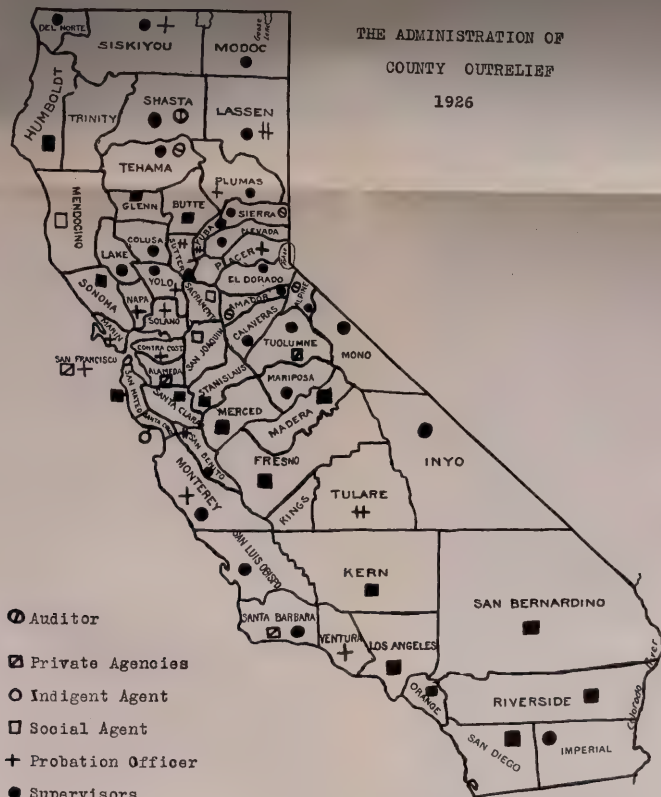
Form of Reporting Blank Used by Agents.

STATE BOARD OF CONTROL—BUREAU OF CHILDREN'S AID

REPORT OF _____ AGENT. FOR WEEK FROM _____ TO _____

	ADDRESS FOR DAY		INTER- VIEWS	LETTERS	REPORTS	CASES VISITED	INSTITUTIONS VISITED	SOCIAL AGENCIES VISITED
SUNDAY								
MONDAY								
TUESDAY								
WEDNESDAY								
THURSDAY								
FRIDAY								
SATURDAY								
TOTAL								

THE ADMINISTRATION OF COUNTY OUTRELIEF 1926



① Auditor

☒ Private Agencies

○ Indigent Agent

☐ Social Agent

+ Probation Officer

● Supervisors

■ Welfare Department or Commission

⛶ County Nurse or Physician

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Twenty-ninth Biennial Report

OF THE

State Board of Health of California

FOR THE

Fiscal Years from July 1, 1924, to June 30, 1926



CALIFORNIA STATE PRINTING OFFICE
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LETTER OF TRANSMITTAL.

OFFICE OF CALIFORNIA STATE BOARD OF HEALTH,
SACRAMENTO, September 1, 1926.

To His Excellency FRIEND WM. RICHARDSON,
Governor of California.

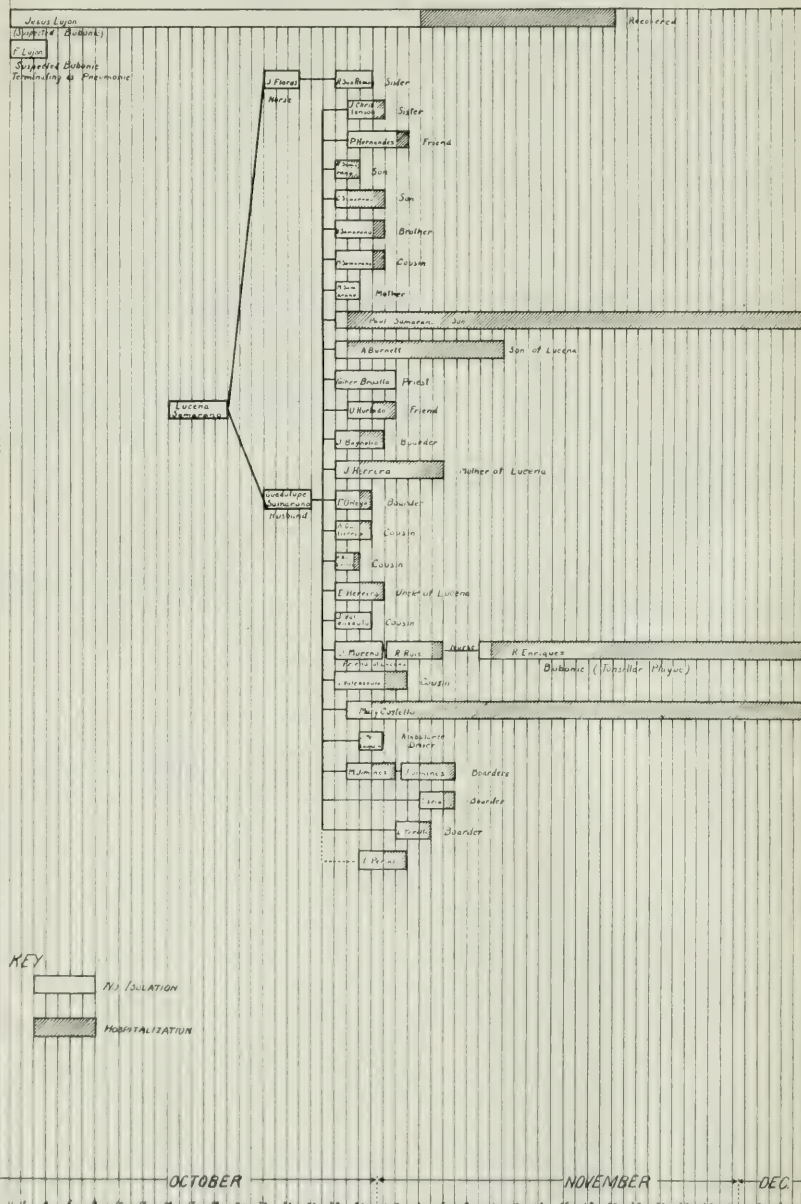
DEAR SIR: In accordance with the state law, I herewith transmit to you the twenty-ninth biennial report of the State Board of Health for the seventy-sixth and seventy-seventh fiscal years.

Respectfully submitted.

WALTER M. DICKIE, M.D.,
Secretary of State Board of Health.

OCT-NOV. 1924

CALIFORNIA STATE BOARD OF HEALTH



REPORT OF THE SECRETARY.

The control of communicable diseases requires eternal vigilance. State and local health officers, during the biennial period July 1, 1924, to June 30, 1926, have been confronted with a large number of specially acute problems in the control of communicable diseases. Human plague, acute anterior poliomyelitis, smallpox and diphtheria constitute some of the most difficult problems of control that have confronted Californians during the past two years. The outbreak of human plague in Los Angeles required intensive effort upon the part of health officers. The management of this outbreak represents the most outstanding accomplishment of California health officers during the period mentioned.

THE LOS ANGELES PLAGUE OUTBREAK

The first intimation the California State Board of Health had that plague existed in Los Angeles was the receipt of a telegram on October 31, 1924, from the Los Angeles General Hospital requesting plague serum. An investigation by the Board was started October 31st and on November 1, 1924, the diagnosis of pneumonic plague was confirmed and the existence of plague officially declared on that date.

The investigation revealed the following history:

On October 19, 1924, Lucena Samarano, a Mexican woman, living at 742 Clara street, Los Angeles, California, died after an illness of four days. An autopsy was not held, as no unusual interest was attached to the death. This woman lived with her husband and family at the above address, where she maintained a rooming and boarding house.

On October 22, 1924, this woman's husband, Guadalupe Samarano, and Jessie Flores, a practical nurse who nursed Lucena Samarano, were taken ill, the latter dying at her home, 741 Clara street, the former dying in the Los Angeles General Hospital. An autopsy was held on Guadalupe Samarano, and the cause of death was given as double lobar pneumonia.

Up to October 24th there was no reason to suspect pneumonic plague. A few days following the death of the husband and nurse, the Los Angeles City Health Department and the Los Angeles General Hospital received a call, stating that a number of Mexicans in the Mexican quarter—the Macy street district in Los Angeles, and the Belvedere district in county territory—were desperately ill. The physician who sent in the call stated that these patients were critically ill of some malady which he could not definitely diagnose, but which he thought might be highly contagious, since several others in the neighborhood were similarly affected, namely, with high fever, pain in the back and chest and expectorating a profuse bloody sputum.

The resident physician of the Los Angeles General Hospital answered the call in the Belvedere district. Here he found an old Mexican woman crying between paroxysms of coughing, and a Mexican man restless and feverish. Through the aid of an interpreter, it was learned that these patients were stricken the day previous with a severe pain in the front of the chest and along the entire spine, a few reddish spots on the chest, and with a temperature of 104.

The interpreter led the physician to a nearby home, where a young man and his wife and a young girl were found, suffering with symptoms similar to those of the other cases. (Three days later the man was dead and the two women dying in the Los Angeles General Hospital.) The interpreter remarked that four other boys, relatives of these patients, were also ill at their home, and that the father (Guadalupe Samarano) of the young men above referred to, had died in the hospital the week previous of what was thought to be pneumonia.

The medical inspector of the Los Angeles City Health Department found similar conditions to exist in the homes visited by him in the Macy street district. All of these patients were hospitalized. By October 28, 1924, eighteen patients, friends and relatives of Lucena Samarano, were admitted to the hospital. They all developed signs of severe pneumonia, with profuse blood expectoration and marked cyanosis, all dying after an illness averaging four days.

On October 31, 1924, an autopsy was held on Horace Guiterrez, one of the above patients. Smears from the lungs of this patient showed gram negative bipolar staining bacilli, characteristic of plague. Sections of the lungs confirmed the diagnosis of pneumonic plague. The diagnosis of pneumonic plague, having been established, in this case, sections were then made from the lungs of Guadalupe Samarano, in which plague was proven.

On October 31, the day plague was diagnosed, Mary Costello, the nurse who cared for Guadalupe Samarano, the priest who administered the last rites, and the ambulance attendant who moved him to the hospital, all contracted the disease. The former recovered and the latter two died.

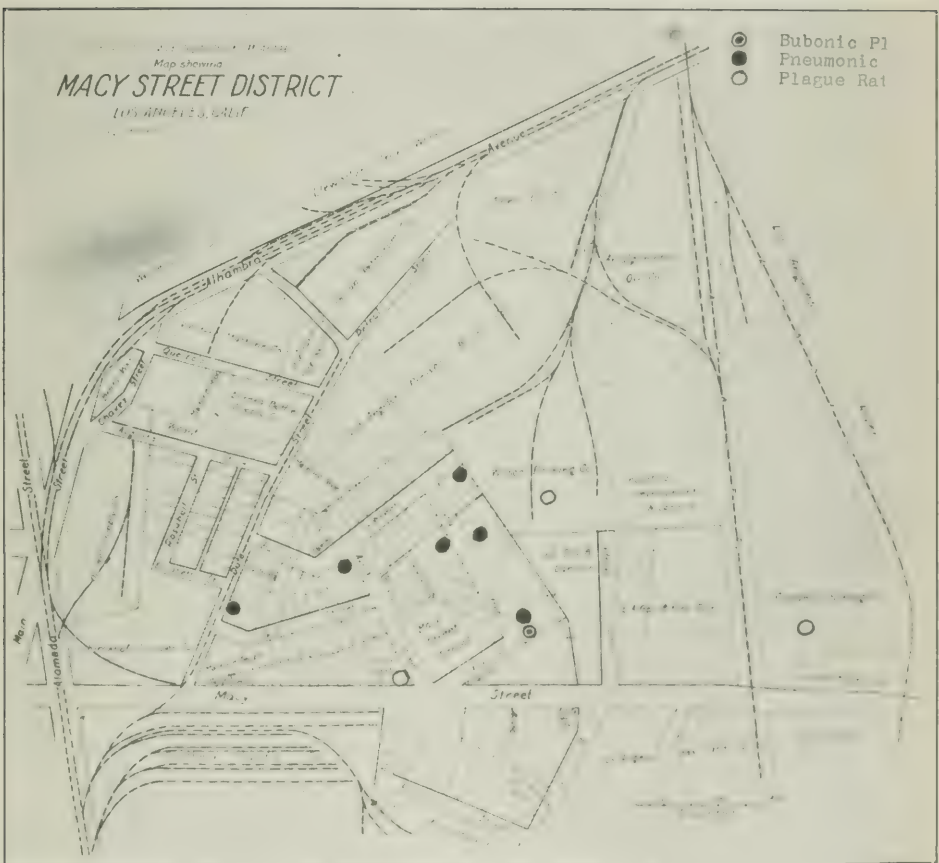
In all, there were thirty-two cases of pneumonic plague in this epidemic, of which thirty terminated fatally. There were ten persons living at the Samarano home at 742 Clara street. Sixteen relatives and friends who visited the home during the illness of the first patient also developed pneumonic plague. Other contacts to develop the disease were the nurse, a Spanish priest and the ambulance attendant. One case was not definitely traced. This patient was in *articulo mortis* at the time of admission to the hospital and his friends could throw no light upon his whereabouts before taken ill. The first address given, on admission to the hospital, was from the Macy street district and it is believed he attended a dance in the district about October 28th. Heart puncture after death of this patient showed bipolar organisms. (See Chart, Los Angeles Epidemic.) One hundred and fourteen contacts with pneumonic plague cases were located and hospitalized and eighty-two cases suspected of having plague were sent to the hospital for observation. Just why other cases did not develop among the 114 contacts is not satisfactorily explained. Their escape may be considered as good fortune and not due to any immunity.

So far as we have been able to ascertain, pneumonic epidemics have arisen as the result of earlier bubonic infections. In the course of our investigation, one such case was finally located. This case was in an individual who lived at 700 Clara street, only a few doors from the address where pneumonic plague first appeared. This patient, a male Mexican, age 55, was taken ill October 1st, with slight femoral bubo

MACY STREET DISTRICT

LOS ANGELES, CALIF.

- Bubonic Pl
- Pneumonic
- Plague Rat



associated with constitutional symptoms. Diagnosis, October 1st, venereal bubo. This patient was located October 31st, at which date a culture was made from the sinus at site of the old bubo. This showed bipolar staining organisms, and a guinea pig inoculated with the pus died in twelve hours. Other cultures were made and bipolar organisms obtained from culture and from animals autopsied following inoculation. Spleen and liver of guinea pig inoculated from the cultures showed pathological changes, suggestive of plague. This case, however, was not definitely classed as plague until nine months after the illness, at which time his blood serum gave a positive agglutination and Bordet-Gengou reaction. This patient lived within one short block of where the first plague infected rat was found. (See map, Macy district.) As additional evidence that this man suffered from plague may be mentioned that his daughter, a young child, was taken ill about the same date as her father, with a cervical adenitis, and severe constitutional symptoms, and died on the fourth day of illness of what the autopsy surgeon diagnosed as lobar pneumonia.

In all, there were seven cases of bubonic plague in Los Angeles between October 24, 1924, and January 11, 1925. The symptoms were not to be distinguished from other cases of bubonic plague, but there are certain facts of particular interest. The first case was not seen until one month after onset and finally classed as plague nine months afterward. The second case was a contact with one of the pneumonic cases and a history of ecto-parasitic infection was not obtainable. This patient's blood serum also gave a positive agglutination and Bordet-Gengou reaction nine months after recovery, and was finally classed as tonsillar plague. Two cases were in children from the same family, and dead rats, which showed plague lesions, were found underneath the floor of their home. One case occurred in county territory five miles from any of the bubonic cases, and one mile from the address where some of the pneumonic cases occurred. Contact with human cases or ground squirrels was not determined and infected rodents from this locality were never found.

Two cases occurred in homes within a short distance of each other. One case had the bubo in the inguinal region and recovered. The other and the last human case to occur was in a boy, in whom the primary bubo was located in the anterior cervical region. This case later developed plague pneumonia and died. The prima vista diagnosis by the visiting nurse in this case was suspected mumps, but being in the locality where a previous case of plague had occurred, it was referred to the State Board of Health for investigation. This case was hospitalized, as were also eighteen contacts, but no other cases developed.

Early in the investigation it was learned from reliable sources that an epizootic of some nature had occurred among the rats in the district where plague first made its appearance. As evidence that such an epizootic did occur, it may be mentioned again, that the first rat to be proven plague infected was found in a dying condition in a grocery store one block from where the first human case occurred. Also that the address, where two cases of bubonic plague occurred, is only a few blocks separated from the first focus of human and rodent plague, and

that dead rats were found beneath the floor of the home where the Anderson street cases occurred.

The study of our investigation leads us to the conclusion that the pneumonic epidemic was preceded by an epizootic among the rats some few weeks before the epidemic; that the first case of human plague to occur in the district was of bubonic type; that the pneumonic and the scattered bubonic cases were all of rat origin. We are reminded "that rat fleas may be attracted to man, jump on him, but take some time to feed on him. This last observation is of importance in connection with the question of importation of infected fleas from place to place." We are also of the opinion that in Los Angeles city and county, the rat epizootic preceded and was accountable for the plague infection among the ground squirrels.

At midnight, October 31, 1924, following the diagnosis of pneumonic plague, the Mexican section of the city (see map of Macy street district)



Attendants upon pneumonic plague cases wore masks to protect themselves against contracting the disease.

which includes about eight city blocks, and which housed approximately 1800 Mexicans, was placed in quarantine. The quarantined area in county territory was about equal in size and population to that of the city.

In the control of this epidemic, there are several outstanding features to be considered:

The Mexican people, unlike the Orientals, do not attempt to hide their sick or dead. Since they are a Catholic people, they always, when ill, call the priest, and generally are prompt in securing medical aid. This eliminated many of the difficulties encountered in the control of other plague epidemics. With the establishment of a rigid quarantine, the every-day activities of several thousand people suddenly ceased. To feed a population equivalent to that of a small city, and at the same time prevent intimate contact, was a problem to be met promptly and efficiently. The Los Angeles County Charities undertook this phase of the work. With the assistance of the public school authorities and the

school nurses of these districts, a card index of the inmates of each home was obtained. The County Charities then provided seven-day rations for each home, thus establishing a cubical isolation for each house within the quarantined area. Through the cooperation of the Catholic Board of Charities, it was made possible to have a priest and social worker within the districts, who could speak Spanish, and who did valuable work in quieting the alarm that naturally arose among the inhabitants of the quarantined area. Through the assistance of this organization, it was also possible for the health authorities to be kept informed of all cases of illness occurring among the Mexicans of the community.

The Baptist Church Mission, located within the Macy street district, was turned over to the authorities for use as sleeping quarters for persons who were caught in the quarantine net. Later, this church was used as a bacteriological laboratory for the examination of rats and the laboratory maintained there until it was moved to permanent quarters.

On November 3, 1924, a meeting was held at the office of the mayor of Los Angeles. This meeting was attended by representatives of the federal, state and local health departments and business men of the community. All plague control work was placed under the direction of the secretary of the California State Board of Health.

The following plan of operations was agreed upon and placed in operation:

1. Strict quarantine of all areas where plague cases had occurred or might occur.

2. Segregation of the inhabitants of these districts and prevention of the gathering of groups of people.

3. A daily house to house inspection within the quarantined areas.

4. Hospitalization of all known contacts with pneumonic cases and hospitalization of all cases of illness found within the quarantined areas.

5. The examination of all dead bodies by physicians, and autopsies by the pathologist at the Los Angeles General Hospital, on all cases dying of unknown causes or in which a diagnosis had not been definitely established.

6. The establishment of a bacteriological laboratory for exclusive examination for rodent and human plague.

7. A special force of men for widespread trapping, poisoning, and rat-proofing of buildings.

8. The disinfection of premises by petroleum spray.

9. The tagging of all rats, mice and squirrels collected, so the locations of any infected rodent would be known and the progress of infection mapped out; and the tagging and special marking of all rodents from the harbor district.

10. The proper disposal of garbage and the separation of the rat from his food supply.

11. Eradication of ground squirrels, under the direction of the county horticultural commissioner, who had an efficient and well organized department of rodent control.

CONTROL MEASURES.

1. *Quarantine.* Each district, in which cases developed, was declared to be an infected area and a cordon was thrown around it, and special

guards placed in front and rear of the houses in which cases had occurred or where contacts lived. In each instance, the area was made sufficiently large to include all possible contacts. There were five districts. First, the Macy street district, where the original cases occurred, was the largest, and included about eight city blocks and housed about twenty-five hundred Mexicans; second, the South Hill street district included one large apartment house, occupied by Mexicans; third, the Marengo street district, which included several isolated Mexican homes; fourth, the Pomeroy street district, which included several isolated Mexican homes; and fifth, the Belvedere Gardens district, in county territory, included several city blocks and was inhabited by about five hundred Mexicans.

The inhabitants of each house were forbidden to leave the premises and gatherings of all nature were prevented. This quarantine was maintained for twelve days after the date of onset of the last case.

2. *Medical Inspection.* Public health nurses and physicians were placed on duty in each district, a census of each household taken and a daily inspection of all inhabitants made; all cases of illness were examined by a physician and in any case of doubt the case was immediately hospitalized. Six cases of pneumonic plague and five cases of bubonic plague were discovered by these methods and no secondary cases developed from the cases thus discovered.

All free clinics, especially those located in the Mexican quarter, were instructed to report all cases not showing a definite clinical entity, or which might be the least suspicious of plague. The local medical society called a special meeting at which plague in general was discussed and preventive measures explained. The medical men responded promptly and requested many diagnostic investigations. The police hospitals all reported cases of sudden illness or death and the charity societies, social service organizations and school nurses and teachers, and ministers throughout the city, kept the State Board of Health informed of cases of illness. All calls were answered and a total of one hundred and fifty special investigations were made.

All physicians, private hospitals, nurses and others engaged in attending the sick were given the following instructions as to sending specimens to the laboratory for examinations:

1. Pus or gland fluid from buboes aspirated by syringe or collected after incision planted on agar slants or placed in a sterilized glass bottle, securely stoppered.

2. Portion of tissue affected, removed at operation, in sterilized glass bottles, securely stoppered.

3. Sputum or mucus from nose or mouth collected in sterilized glass bottles and securely stoppered.

4. All specimens to be labeled with name, sex, age, race, occupation and place of occupation, with residence, with date of onset of illness.

On admission to the hospital, all patients, their nursing units and their charts were labeled with a red ticket, which meant that every patient bearing this red ticket was of interest from a plague standpoint. Upon each ticket was written the classification used in the plague bulletins, as "Pneumonic Plague," "Suspected Pneumonic Plague," "Suspected Bubonic Plague," or "Individual Isolation."

A daily plague bulletin was issued from the hospital, which gave the number of plague cases remaining, suspected cases of pneumonic plague and suspected cases of bubonic plague; number of deaths with cause, and a final diagnosis of all suspicious cases, as rapidly as they could be determined. All cases terminating fatally in the hospital were autopsied and plague was eliminated only on negative pathological and bacteriological examinations.

One hundred fourteen contacts with pneumonic plague were admitted to the hospital and eighty-two individuals suspected of having plague were admitted and held in isolation until a definite diagnosis was made.

Precautions used by attendants. A mask made of a pillow slip, with celluloid eye pieces, gown fitting closely about the neck, and overlapping the ends of the head mask, cap and rubber gloves were worn by attendants. (See photograph.)



Emergency masks worn by attendants upon pneumonic plague cases were made of pillow cases with a celluloid window held in place by adhesive tape.

One of the first orders issued by the State Board of Health was to all undertakers that bodies of Mexicans and others living within the infected districts were not to be embalmed until examined by a physician appointed as State Inspector of the Dead, or by a representative from the State Board, City or County Health Departments; also, that all persons dying suddenly or from undiagnosed causes were to be buried only on permit and no body was to be shipped without a permit from the board, a special certificate being used for this purpose.

The city and county were divided into districts and physicians assigned as inspectors of the dead. All cases of death which were not perfectly clear as to diagnosis were ordered for autopsy. All autopsies, so ordered, were made by the pathologist of the Los Angeles General Hospital, with a representative of the State Board of Health present. In each case, the diagnosis of plague was made or eliminated by a complete bacteriological examination, including animal inoculation.

In anticipation that autopsies on suspicious cases might be done by

private pathologists the following instructions were issued regarding specimens to be sent to the Plague Control Laboratory for examinations:

Human cases—necropsy. Portions of affected tissue, bubo, liver, lung, and spleen—in sterilized glass bottles securely stoppered.

Laboratory. From November 7, 1924, to June 15, 1925, 110,034 rats were examined, of which 157 or a ratio of 1 to 702 were found plague infected; 20,061 squirrels of which five, or 1 to 4012 were found to be plague infected; and 3812 mice were examined, none of the latter showing plague infection. Of the total number of positive rats, 45.4 per cent showed injection of subcutaneous tissue. Enlarged and hemorrhagic glands were present in 54.3 per cent of all positive rats. The glands in the inguinal submaxillary or cervical showed less enlargement, and the pelvic or mesenteric were rarely involved. Pleural effusion was present in 10.6 per cent.

Although distinct lung lesions in plague rats are considered more or less of a rarity, 10.6 per cent showed lesions, including small abscesses, mottling, adhesions and typical pin point yellowish areas, surrounded by red hemorrhagic zone or halo. Swollen livers, showing necrotic areas, were present in 92 per cent; 73.2 per cent of the spleens were swollen and showed necrotic areas or small abscesses. Sixteen per cent of the rats showing scarred and granular spleen were cases of resolvent plague. From the number of rats found with resolvent chronic plague and the low virulence of some of the strains obtained, it would seem that plague had existed among rodents for a considerable period of time.

From the number of rats proving positive, that had practically none of the classical lesions of either acute or chronic plague, and also the number of organisms found here that produced lesions closely simulating plague lesions, the wisdom of careful animal inoculation and if necessary, reinoculations, before establishing foci or infection, is at once apparent.

The paratyphoid organisms found among the rats at Los Angeles proved the most confusing in plague work. The lesions found in paratyphoid infected rats and lesions in the guinea pig, following inoculation from rat lesions, showed lesions of liver and spleen resembling resolving plague, the livers being dark and swollen, and containing indistinct pin point necrotic areas; spleen dark and peppered with pin point size necrotic and hemorrhagic areas. Upon reinoculation from animal to animal, the liver and spleen lesions became very typical of plague. Inguinal and axillary buboes, very hemorrhagic, were also noticeable.

The presence or absence of bipolar organisms in smears is not an index of infection and should always be followed by animal inoculation before reporting as plague infection. The first eradication measures against plague were instituted in the Macy street district where the first human cases occurred and the first rodent plague case was proven. The first plague infected rat was proven from this district seven days after the epidemic occurred. During the first week of the campaign, eradication measures were undertaken only in those districts where human

cases had occurred. However, having in mind that to confine measures to individual foci of infection would not arrest the progress of infection, eradicated measures were early instituted in sections of the city and county that were as yet unproven plague infected foci. As rapidly as plague infected rodents were proven from a district, this section was given a number and thereafter identified by that number. Forty-eight thousand snap traps were distributed throughout the city. Each district was under the supervision of a district foreman, who supervised the distribution of traps and the work of the trappers, poisoning and wrecking crews. After a period of six months' operation, the rat catch began to decline and the mouse catch to increase. This is not an indication of an increase in mouse population but is an indication of a decrease in rat population. Twenty-three plague infected districts were proven within the city limits. These districts were all located within the old section or Metropolitan district of the city. Plague infected rats have not been found in the new portion of the city. All foci were thoroughly trapped and poisoned and rat-proofing of permanent nature instituted in every instance where plague, human or rodent, was proven to exist. These measures were not limited to the premises where plague was proven, but were extended to all adjoining properties for several blocks, the extent depending upon the character and type of buildings within the infected districts.

Recognizing the importance that plague bears to the shipping interests of the port in which it exists, and its commercial interests to the rest of the world, intensive trapping operations and eradicated measures were instituted at the harbor district on November 6, 1924, five days after the recognition of plague in Los Angeles. The port was made a special district and a force of men constantly kept on duty. In order to avoid the possibility of rodents from this district becoming mixed with those from Los Angeles proper, a red tag was used and one ear clipped. All ships, both coastwise and foreign, entering the port were thoroughly trapped and all rats trapped properly tagged and sent to the laboratory for examination. Infected rats from ships were not found.

On December 29, 1924, the first plague rat from the harbor district was proven. This rodent was trapped on a hog ranch located four miles, by the usual roads of travel, from the docks. The last plague rat was taken from this focus on January 9, 1925. After being thoroughly trapped and poisoned, the ranch was then demolished and the hogs moved to a distance of ten miles from the port.

Rat-proofing of buildings in the harbor district was rapidly advanced. In order to facilitate the rat-proofing of wharves and warehouses, one of the sanitary engineers of the State Board of Health made a thorough survey of this section and submitted plans and specifications for permanent rat-proofing of these structures. This estimate was submitted to the Harbor Commissioners and the recommendations were rapidly put in force. To avoid any possibility of missing a plague infected rodent from the harbor, mass inoculations were made, and by this method plague infected rodents from the harbor district were never demonstrated after removal of the hog ranch.

WEEKLY TOTALS—RODENTS TRAPPED

LOS ANGELES—1924-1925

Week ending		Rats	Mice	Squirrels
November	6, 7, 8.....	105	5	..
	15.....	971	179	4
	22.....	1,191	395	5
	29.....	1,943	434	9
December	6.....	8,806	2,089	187
	13.....	3,183	805	99
	20.....	3,087	836	138
	27.....	3,042	1,041	167
January	3.....	4,321	765	246
	10.....	3,458	1,053	232
	17.....	3,238	1,158	265
	24.....	3,902	1,140	49
	31.....	4,632	1,247	43
February	7.....	5,197	1,179	264
	14.....	5,873	1,015	578
	21.....	6,737	962	2,645
	28.....	6,581	1,034	2,593
March	7.....	7,859	1,051	3,366
	14.....	7,914	1,005	2,524
	21.....	7,177	1,003	1,984
	28.....	7,102	857	1,454
April	4.....	6,675	969	1,421
	11.....	6,391	966	1,486
	18.....	6,088	1,021	1,935
	25.....	6,009	853	2,603
May	2.....	5,692	969	2,975
	9.....	4,683	779	2,049
	16.....	3,838	648	1,540
	23.....	4,060	892	2,277
	31.....	3,348	733	1,557
June	6.....	3,178	843	956
	13.....	3,368	930	1,240
	20.....	4,978	829	1,887
	27.....	3,490	507	1,419
July	4.....	576	614	836
	11.....	1,162	1,704	1,099
	18.....	1,758	1,745	855
	25.....	2,386	2,118	973
August	1.....	2,428	1,972	972
	8.....	2,289	2,143	917
	15.....	2,325	2,294	789
	22.....	2,278	2,318	540
	29.....	2,421	3,011	714
September	5.....	2,456	3,079	637
	12.....	1,940	2,252	542
	19.....	2,368	3,538	832
	26.....	2,256	3,945	756
October	3.....	2,274	4,548	727
	10.....	2,654	4,393	693
	17.....	2,310	4,213	461
	24.....	2,609	4,331	463
	31.....	2,098	3,782	471
November	7.....	1,919	3,591	266
	14.....	1,607	3,434	443
	21.....	1,576	3,600	388
	28.....	1,625	2,953	192
December	5.....	1,711	3,674	242
	12.....	1,829	3,942	328
	19.....	1,977	3,708	341
	26.....	1,657	2,538	439
January	2.....	1,780	2,340	448

MONTHLY TOTALS—RODENTS TRAPPED

LOS ANGELES—1924-1925

Month	Total Rats	Total Mice	Total Squirrels	Total	Ratio of Rats to Mice
November.....	4,210	1,013	18	5,241	4.15
December.....	18,118	4,771	591	23,480	3.80
January.....	19,551	5,363	835	25,749	3.65
February.....	24,388	4,190	6,080	34,658	5.81
March.....	30,052	3,916	9,328	43,296	7.81
April.....	25,163	3,809	7,445	36,417	6.60
May.....	21,621	4,021	10,398	36,040	5.38
June.....	15,014	3,099	5,492	23,605	5.00
July.....	8,310	8,153	4,735	21,198	1.02
August.....	6,913	9,766	2,960	19,639	0.70
September.....	9,020	12,814	2,767	24,601	0.88
October.....	11,945	21,269	2,815	36,029	0.56
November.....	6,727	13,578	1,289	21,594	0.49
December.....	8,954	16,202	1,798	26,954	0.56

Vernon City. Vernon City, adjoining Los Angeles on the south, was, on March 11, 1925, proven as a rodent plague-infected focus. The business interests of Vernon subscribed a sufficient sum of money to institute an extensive rat extermination program. This district is entirely commercial and all business concerns have thoroughly rat-proofed their buildings. Plague infected rodents have not been determined in Vernon since April, 1925.

Los Angeles County Territory. Cases of pneumonic plague, contacts with the Macy district cases, occurred at Belvedere, a large Mexican settlement located five miles from the original cases in the Macy street district.

On November 9, 1924, one bubonic case also developed in this district, but several miles from the other cases, and the investigation failed to reveal any relation between this case and the other cases.

Working in cooperation with the State Board of Health, the Los Angeles County Health Department started intensive trapping operations throughout the county territory. A total of 42 plague-infected rats from four foci were proven. All foci in county territory were located on hog ranches—El Monte hog ranch, twelve miles east of Los Angeles, Kitahatas hog ranch at Palms, 10 miles west of Los Angeles; Venice hog ranch at Del Rey, 10 miles southwest of Los Angeles, and Willett's Green, Durbin hog ranch, 15 miles east of Los Angeles. All of these ranches are under separate management, are not adjoining, and are separated from each other by several miles of open territory.

Plague infected ground squirrels were proven in both city and county, but, in each instance, the infected squirrels were taken from hog

ranches where plague-infected rats were found. Ranches, where plague-infected rats were found, were thoroughly rat-proofed by the County Health Department.

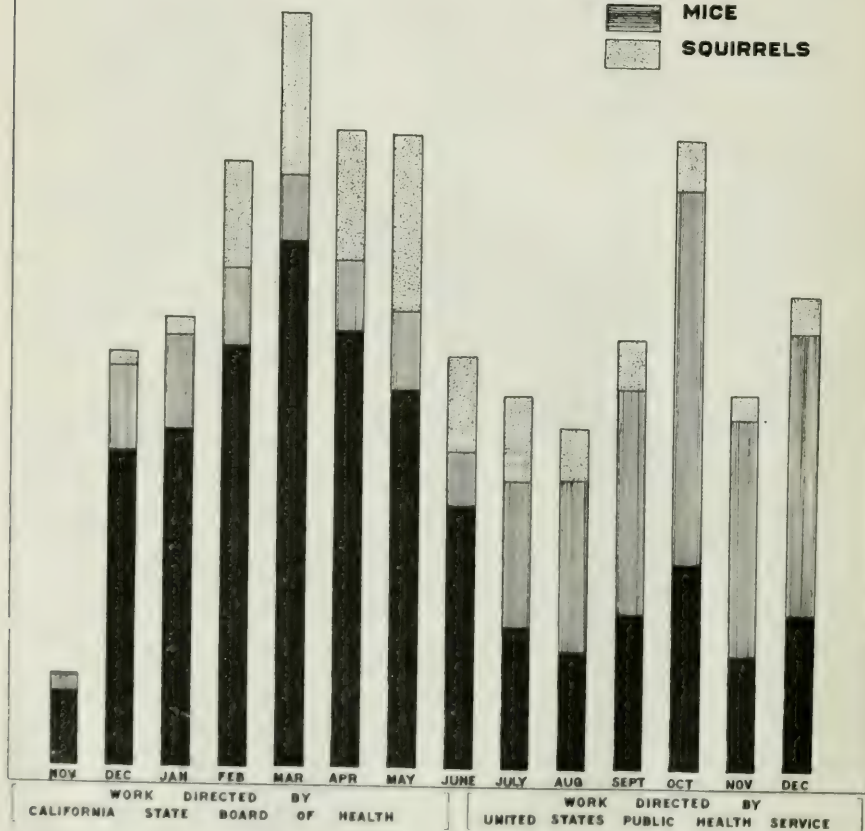
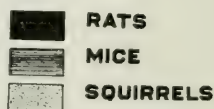
Squirrel eradication in Los Angeles city and county was under the direction of the county horticultural commissioner who has a well

MONTHLY TOTALS - RODENTS TRAPPED

LOS ANGELES CITY

1924 - 1925

CALIFORNIA STATE BOARD OF HEALTH



trained force to carry on this phase of plague eradication measures. On receipt of notification that plague had been found on a piece of property, a ground squirrel survey of all surrounding country was made immediately in order to establish district boundary lines. These

consisted of squirrel barriers, such as built up properties, streams and squirrel free areas.

Crews were put in the districts to clean up the area surrounding the infected property. Rodent control crews continued their work until all land within the district was entirely free from squirrels. Three or four treatments with caron bisulphide and jute waste balls, two ounces of the liquid to each burrow, on the first treatment and four ounces on those following, were sufficient to secure eradication on the level ground. The first application resulted in 90 per cent killed. The use of poisoned fruit and grain and also some shooting was necessary before the districts were entirely free of the last squirrel.

The total squirrel infected territory in the four plague areas amounted to 28,000 acres. In two areas, eradication was complete, as recent inspections have disclosed no squirrels. In the remaining areas apparent eradication has been accomplished. Ninety per cent to 99 per cent reduction in squirrel population has been obtained in the treated portion of the remaining acreage, and the work is being carried on diligently as soil and feeding conditions will permit.

On instituting plague eradication measures in Los Angeles city and county, all adjoining cities and counties were requested to begin trapping operations and send all rodents to the Plague Laboratory for examination. This request was complied with and several thousand rodents were examined from adjoining territory but plague infection was not established. As Oakland had not been examining rats for several years, that city was also requested to start trapping operations to determine whether plague-infected rats existed in the community. Several plague-infected rats were found on the city of Oakland dump. The east bay cities, comprising Oakland, Alameda and Berkeley, combined in plague eradication measures and at the request of the State Board of Health, the federal service took charge of the work in the east bay district.

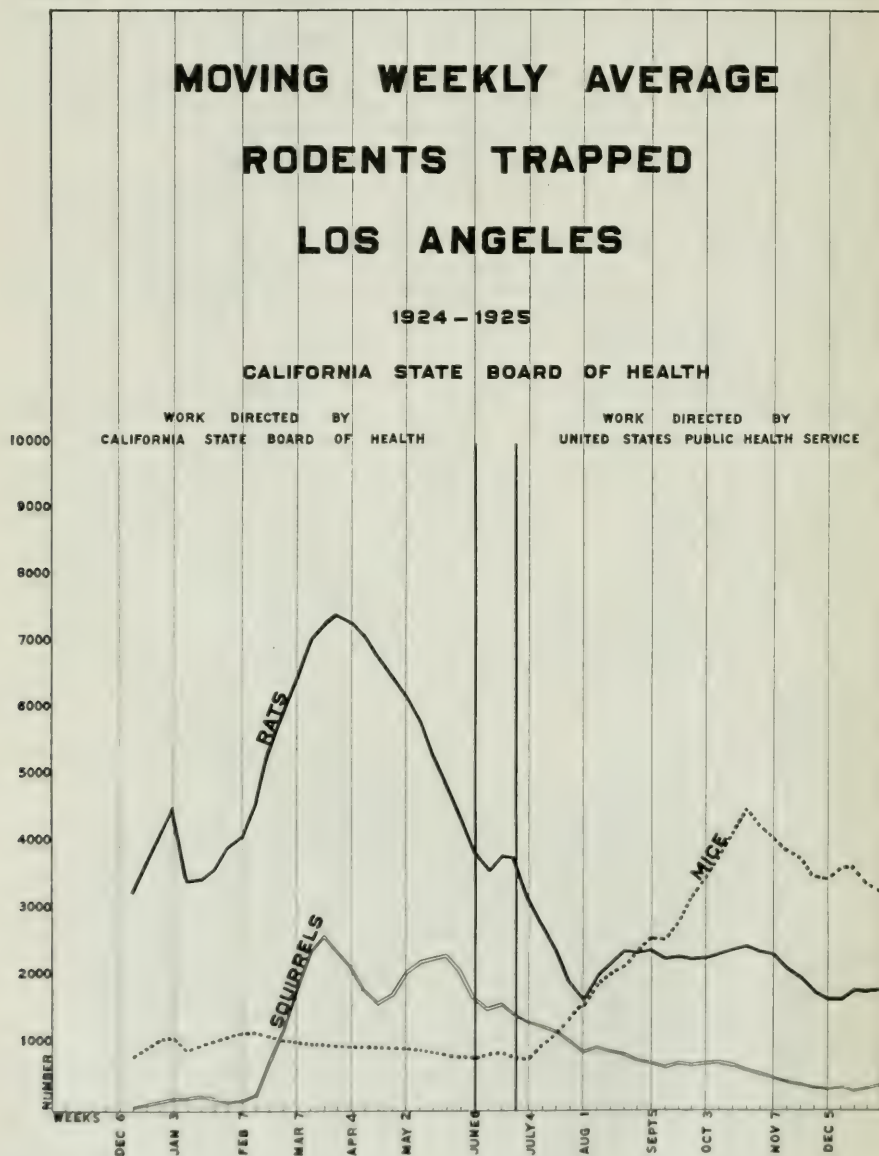
Inspection of freight. All freight going into Mexico was required to be fumigated. Interstate quarantine was not instituted.

To guard against plague-infected rodents being transported in outgoing freight, such packages and general freight which might have harbored rats were carefully inspected, and all railroad yards and railway warehouses were thoroughly trapped and poisoned. Rat-proofing of a temporary or permanent nature was rapidly carried out in the vicinity of all railway and waterway transportation warehouses, docks and freight stations. The state health officers of all states having commercial relations with Los Angeles were kept fully informed of the situation. The United States Public Health Service was daily informed as to human cases and rodent plague, and all foreign consulates were kept fully posted as to the progress of the epidemic, control and eradication measures.

The pneumonic epidemic of plague was brought under complete control four days after the disease was recognized. The bubonic cases were all isolated cases and this form of the disease did not approach an epidemic.

The question naturally arises here, as it has in previous pneumonic epidemics—What are the factors influencing the decline of the epidemic?

Noticeable meteorological factors do not seem apparent. At the start of the epidemic the mean temperature was 64°F., a few degrees above the normal temperature, and the mean rainfall was slightly below the normal. These variations were maintained throughout the epidemic. Loss of virulence of the bacillus does not appear to have been responsi-



ble. There was no marked variation in the incubation period of any of the cases and bacilli obtained from the last autopsy were as virulent as those obtained from the first. The chief factor in the decline of the epidemic was probably the preventive measures which were enforced and the efforts of the people to protect themselves.

California is now considered as one of the five endemic foci in which plague slumbers, but the disease has also gained a foothold in Louisiana, Texas and Florida and has appeared in Washington. From experiences gained during the past twenty-five years we are convinced that spasmodic efforts to eliminate plague among rodents will not accomplish the desired results.

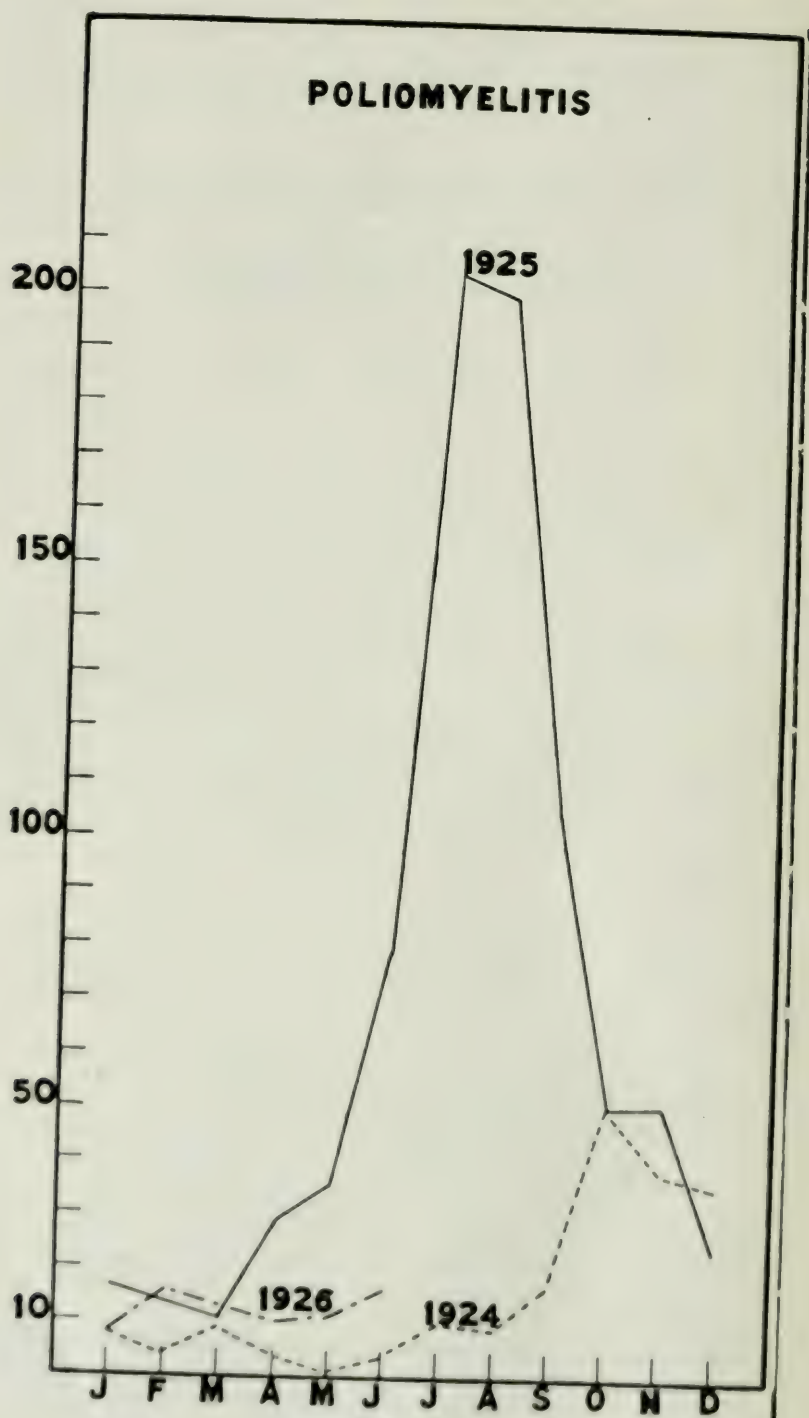
The campaign against the rat is expensive and difficult. The rat warfare may be briefly summarized as a simultaneous attack upon the habitation and food supply of the rats: the destruction of rat burrows and nesting places; the separation of the rat from his food supply by concreting and screening such places as stables, warehouses, markets, restaurants, etc.; and the rat proofing of all buildings, and the use of poison and traps.

Except in the presence of human cases, it has been exceedingly difficult to interest the body politic or the farmer in ground squirrel eradication from a plague standpoint; however from an economic standpoint, funds are available. It has therefore appeared to us that to accomplish the most efficient and thorough squirrel eradication, it would be advisable to have this phase of control conducted by the Division of Rodent Control, State Department of Agriculture. This department receives a large appropriation and has a well trained organization for conducting squirrel eradication. Field workers engaged in squirrel eradication measures are now forwarding specimens to laboratories designated by the State Board of Health for bacteriological examination. Monterey, San Luis Obispo, Los Angeles, Santa Barbara and Orange counties are now examining squirrels for plague infection. These laboratories are all conducted by bacteriologists who have had experience in plague work. Counties not maintaining full time health departments ship specimens to the State Hygienic Laboratory for examination. For the seven counties adjoining San Francisco, the bacteriological examinations are made at the Federal Laboratory located at San Francisco.

While it is manifestly impossible to accomplish complete eradication of ground squirrels throughout the state, it is possible to maintain a ten-mile squirrel free zone around the center of population and it is upon the establishment of such zones that the success of preventive measures rests.

During the first seven months, following the appearance of plague in Los Angeles, the city spent \$275,000 in plague eradication work, the County Health Department \$80,000, the County Horticultural Commission \$15,074 and the State Board of Health \$10,000, a total of \$380,074. Adjoining counties have spent several thousand dollars in an effort to establish foci of plague infection in these districts and have instituted intensive eradication measures, notwithstanding the fact that plague infection has not been proven. In addition to the sums above mentioned, property owners of Los Angeles city spent \$2,000,000 in complying with rat-proofing ordinances.

A quarter of a century has now passed since plague first appeared in California. During those years two epidemics of bubonic plague have occurred in San Francisco and two pneumonic epidemics, one in Oakland and one in Los Angeles. Sporadic cases of the bubonic type



have occurred from time to time in sections where rodent plague was known to exist. A total of 372 cases, with 257 deaths, have occurred during the twenty-five years.

Human cases have never gotten beyond the boundaries of the state and there is no available evidence to show that plague infection has been transmitted to known plague susceptible rodents in other states.

Local, state and federal officials who have engaged in plague work in California may view with satisfaction and look back with some degree of pardonable pride on the results accomplished.

SMALLPOX.

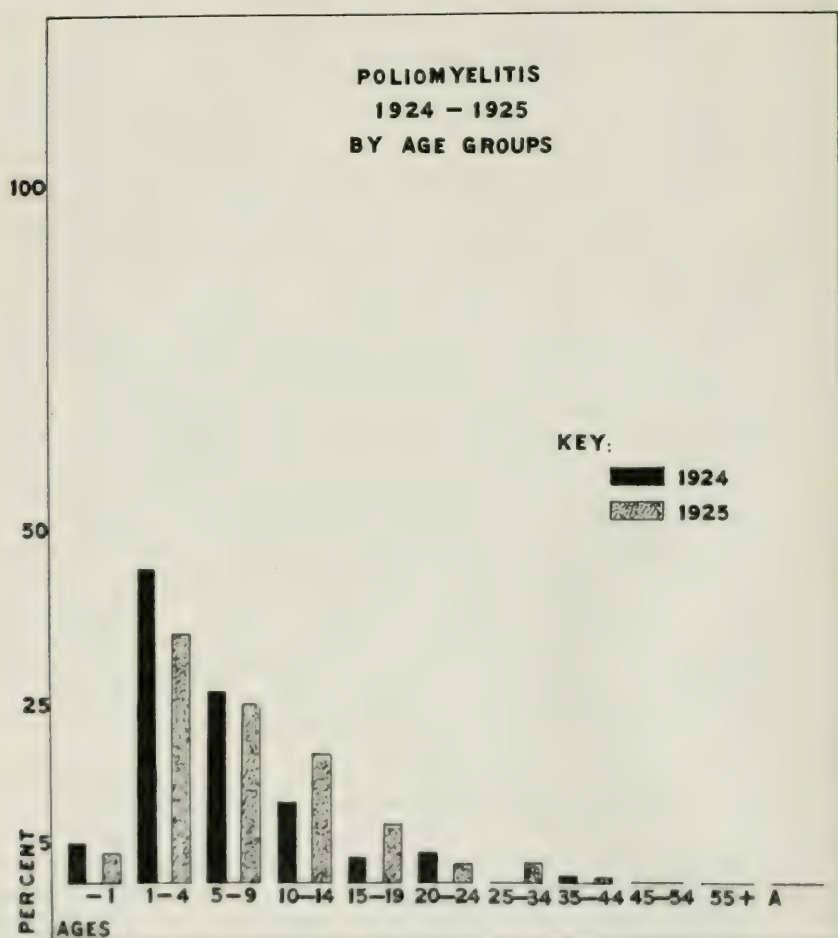
By far the most virulent outbreak of smallpox ever to occur in California is that which appeared in 1925 and during January and February of 1926. During the calendar year 1925, 4921 cases of the disease were reported to the State Board of Health: of these 58 cases proved fatal. It is a significant fact that most of the fatal cases occurred in adults who had never been vaccinated previous to the attack. Comparatively few deaths occurred among children and youths. In 1924, 9445 cases with 56 deaths were reported. The 1925 outbreak was similar in its characteristics to outbreaks that have occurred in many cities of the United States during recent years, Kansas City, Denver, Toledo, Detroit, Salt Lake City and other metropolitan areas. This virulent outbreak served as an incentive for stimulating activity in the vaccination of citizens of all ages. In many California communities more than 50 per cent of the general population is now immunized against smallpox. It is believed that the proportion of immunized individuals is sufficiently high in most communities of the state to act as a sure deterrent against the appearance of this preventable disease in these fortunate communities. It has been found, in many cities and counties of California, that the opposition to vaccination is actually not so strong as many have heretofore believed. Any health officer with a sufficient number of public health nurses is enabled to quietly proceed to immunize against smallpox all individuals who may desire such immunization. The procedure is that of routine work rather than a spectacular "drive."

During the six years, 1920 to 1925, 28,592 cases of smallpox were reported in California. Vaccination histories were obtained for all but 443 of these cases. It should be noted that 94 per cent (26,469) of all individuals who suffered from smallpox during this six-year period had never been vaccinated; 5.2 per cent (1452) of the individuals had been vaccinated more than seven years preceding the date of their attacks; .8 per cent (228) of the individuals had been vaccinated within seven years preceding their attacks. There is little left to be said relative to the efficacy of vaccination in the prevention of smallpox.

ACUTE ANTERIOR POLIOMYELITIS.

The calendar year of 1925 brought the largest number of cases of poliomyelitis together with the highest fatality rate of any single year in the history of California; 821 cases, 144 of which proved fatal, were reported in California during that year. In 1924, 192 cases with 34 deaths were reported. The trend of the outbreak in 1925 was sharper

than any preceding outbreak that has occurred in California. The peak was reached during midsummer instead of in the fall, as is generally the case on the Pacific coast. The factors that had to do with changing the trend of the curve of this epidemic are unknown. The California State Board of Health, by means of its efficient morbidity reporting, was able to recognize the approach of the outbreak in the spring of 1925, and immediately issued warnings and advice to the health officers of the state urging them to be on their guard so as to detect cases early



and place them under isolation without delay. A circular letter was mailed to every doctor of medicine and all others practicing the healing art in California. This letter outlined the symptoms of the disease and urged certain precautions in the treatment, such as the necessity for resorting to no mechanical manipulations until after the fever had completely subsided. This outbreak furnished material for an intensive study of poliomyelitis in California. While the results obtained were of course meager and presented no outstanding discovery it is believed that practitioners are now better able to make proper diagnosis of the

disease, thus enabling the early isolation of most cases that may be discovered during future years.

DIPHTHERIA.

The increase in the incidence of diphtheria which was experienced all over the United States in 1924 was felt in California. Never before had so many cases been reported during a single year as were reported in 1924, when 11,110 cases were called to the attention of the State Board of Health. Of these 695 resulted in death. The number of cases reported in 1924 was half as great, 5575, and the death rate showed a corresponding reduction as there were but 266 deaths reported during that year. California has recently suffered the unenviable distinction of having the highest diphtheria mortality rate of any state in the Union. The factors that had to do with bringing this high death rate are unknown. Health officers have been advised that the only feasible method for accomplishing definite results in the prevention of diphtheria lies in the immunization of children by means of the administration of toxin-antitoxin. Since 1924 large numbers of children throughout the state have received immunizations against this disease. In those counties where full-time health units are in operation, the greatest amount of this type of work has been carried on. In many of the smaller cities, where clinics and health centers are active, a very large portion of the children residing in those communities have been successfully immunized against diphtheria. If the administration of toxin-antitoxin is made a regular procedure, carried on from year to year by official health agencies, there is every reason to believe that this disease will ultimately be brought under absolute control. It is essential that this type of work be carried on in every California community for no other procedure in the whole category of public health is productive of any greater or more beneficent results than this. The children of California are entitled to the protection that this procedure affords and all local health authorities are urged to make this work an important factor in their administrative work.

TYPHOID FEVER.

There were 2630 cases of typhoid fever reported in California during the calendar years 1924 and 1925. There were 1856 cases reported during the preceding two years. The increase is due, in part, to a sudden explosive outbreak of the disease in Santa Ana. This outbreak was made the subject of a report printed in the twenty-eighth biennial report of the board. Subtracting the 632 cases that were reported in the Santa Ana outbreak we still have 2000 cases reported during the past two years, which represents a considerable increase over the cases reported during the preceding two years. As a matter of fact, typhoid fever is not being reduced in prevalence in California at the present time as consistently as its prevalence has been reduced year by year during the past decade. We have too many milk borne outbreaks and far too many cases are contracted carelessly by individuals who are making temporary sojourns in the rural districts where the disease is always more prevalent. Some health officers think that we have reached the point of irreducible minimum in the control of this disease. Since many

states are able to maintain a death rate of but 2 per hundred thousand population, however, it would seem that there is great possibility of making further reductions in this state. Water borne outbreaks occur but seldom in spite of the fact that California must depend largely upon surface streams for its water supplies. The fact that water borne outbreaks seldom occur indicates that California cities maintain vigilance in safeguarding local supplies. If more individuals were immunized against typhoid fever and if local milk supplies were placed under more rigid control, the prevalence of typhoid fever in California would be reduced very greatly. Of course, carriers are always prevalent and many are never detected. With the extended development of local health departments it is certain that there is a stronger probability toward the detection of more carriers. On the other hand, a number of practicing physicians residing in rural districts of the state have achieved outstanding results in the discovery of typhoid carriers in

CAUSES OF TYPHOID FEVER EPIDEMICS

1910 - 1926 TO AUGUST 1.

FROM RECORDS OF THE CALIFORNIA STATE BOARD OF HEALTH

MILK BORNE
941 CASES

WATER BORNE
880 CASES

FOOD-CARRIER BORNE
178 CASES

their communities. The state, as a whole, has accomplished outstanding results in the control of this disease, the death rate having fallen from 32.6 per hundred thousand in 1906 to about 4.0 per hundred thousand population in 1925. Spectacular reductions can not be expected but there is need for more intensive routine work in keeping the disease within bounds and in making further reductions in prevalence and in mortality, as well.

In some states, where a considerable number of typhoid carriers have been discovered and placed under supervision, provision has been made for the rehabilitation of such carriers. In Minnesota, for example, a state fund has been made available for use in assisting carriers who must of necessity, change their occupations in order that the public health may not be endangered through their handling of food products. When a food handler is discovered to be a carrier of typhoid, he is obliged immediately to discontinue his trade. This generally means a long period of a new sort of work at low wages and perhaps a period

of unemployment. The use of a state fund for helping such an individual to gain a new occupational foothold would seem to be necessary in many cases that have come to light in this state.

MALARIA.

Malaria is one of the communicable diseases that is not reported efficiently. This is due to the fact that the disease is seldom fatal; it produces a disability but very seldom causes death. A large number of cases, without doubt, are never seen by physicians. Many individuals suffer from the disease without knowing it, and countless numbers resort to self-treatment through the use of proprietary remedies. There were 184 cases reported during the calendar years, 1924 and 1925. During the preceding two years there were 411 cases reported in the state. It is a significant fact that a considerable proportion of the cases reported are found in the metropolitan areas of the state which, in no sense of the word, are malarial districts. Many individuals residing in those sections of the state where malaria is endemic travel to the larger cities, where diagnoses are made. It would seem, as a matter of fact, that there is but a single limited area in the northern part of the great interior valley of California where malaria is unduly prevalent. By concentrating our efforts to control the disease in this limited area we should be able to accomplish marked results in the elimination of this disease from the state. The report of the Division of Mosquito and Malaria Control published in this volume indicates that there is continued activity in the mosquito abatement districts established throughout California. It should be noted, however, that these activities are not confined to those sections of the state where malaria exists. More work in mosquito control is carried on in the salt marsh districts where non-malaria bearing mosquitos flourish. The high assessed valuation of land in the districts around the San Francisco Bay permits the raising of large sums of money by means of tax levies, provision for which is made in the Mosquito Abatement District Act. The low assessed valuation of some of the land in the malarial districts of the state does not permit raising funds that are in any way adequate for carrying on this type of work. In spite of this fact considerable effort has been expended, and with commensurate results, through the extension of state aid to such districts. There is every reason to believe that malaria is in no way as serious a problem in California, at the present time, as it was a few years ago. There is concrete evidence that the disease is gradually being brought under complete control in this state and that within a few years, provided that control work is continued, the menace of malaria shall have been completely removed from California.

SPECIAL MALARIA SURVEY.

In February of 1926, Dr. Paul S. Carley of the International Health Board was detailed to California for the purpose of making a survey in order to determine the extent of malaria in California. It was believed advisable for such a survey to be conducted in order that a check might be obtained upon the results of mosquito and malaria control work that had been carried on within the state during the past ten years.

Dr. Carley's survey which covered about four months of work showed that malaria has decreased greatly in California. He made spleen examinations in 6983 school boys whose ages ranged from 5 to 13 years, it having been determined that spleen examinations in pupils of the public schools would give the most reliable present-day index of the extent of malaria within the state. Dr. Carley found that the areas of maximum endemicity of malaria lie in the northern part of the Sacramento Valley. South of San Joaquin County malaria, to all intents and purposes, is negligible. The survey indicated that practically the only malaria problem in California lies in the territory north of Sacramento County. This does not mean that malaria assumes anything like the prevalence that is noted for the disease in other parts of the country. The problem, however, exists in California but not in any measure comparable to the magnitude that it assumed ten years ago. As a matter of fact there has been a noted decrease in malaria throughout the world. During the past decade Dr. Carley believes that the improvement in economic conditions has had considerable to do with this decrease and it is the personal view of the investigator that, given another twenty years of prosperity such as the Sacramento Valley now enjoys and assuming that factors such as immigration and similar factors remain relatively constant, the disease will disappear from the state.

RABIES.

Three hundred fifty-three rabid animals were reported to the California State Board of Health during the year 1925, and 502 such animals were reported during the year 1924. This means that the disease was 50 per cent less prevalent during the last biennial period than it was during the preceding biennial period. Rabies is extremely prevalent, however, in certain sections of the state. Three-fourths of all cases reported during the last biennial period occurred in the southern part of California. A number of counties are adequately protected against rabies through the operation of control ordinances which are effectively enforced. Adequate uniform legislation for the control of this disease should be enacted and enforced in every county of the state. A county ordinance which provides for the vaccination of dogs against rabies has apparently proved satisfactory in many cities and counties of California. The single detriment to this type of legislation lies in the fact that immunization must be repeated annually in order that it may provide an effective continuous safeguard against rabies. The cost of the immunization is being reduced year by year and there are indications at the present time that vaccination against rabies may soon be placed at so low a cost that no dog owner can afford to do without this safeguard to the welfare of his animals and his family. There were five human deaths from rabies in California in 1924 and two such deaths occurred in 1925. During the preceding biennial period there were eleven deaths of human beings from rabies. It is unfortunate that any deaths from this disease should occur. The remedy lies entirely in the control of the dog population. Unless the various city and county communities within the state show a more determined effort to exercise control measures, rabies will continue to exact its needless toll in human lives. The problem is primarily a local

problem, and unless the different communities concerned take more interest in safeguarding their people against this disease it will be necessary for stringent measures to be adopted in those communities, at the hands of the state.

INFANT MORTALITY.

Lower infant mortality rates prevailed for both years of the last biennial period over those years of the preceding biennial period. The reduction was not marked, however, and there is, as a matter of fact, little change in infant mortality conditions from year to year. San Francisco, Oakland, Berkeley and other cities continue to have remarkably low infant mortality rates. In proportion to population some of these cities rank with those of the Pacific-Northwestern states in maintaining the lowest infant mortality rates of any municipalities in the country. In some California cities, however, the high infant mortality rates are most deplorable. It would seem that there is little or no community pride in making an effort to salvage these human lives. Undoubtedly the most important factor in the reduction of infant mortality lies in securing thorough registration of all births. This is obvious when it is considered that the infant mortality rate is the proportion of deaths of infants to the total number of live births. If all births are *not* registered, but if all deaths *are* registered, the infant mortality rate will of course be correspondingly high. The more thoroughly that births are reported in any community the lower its infant mortality rate will be. Next in importance in the production of a low infant mortality rate is the provision of pure milk supplies for infants, particularly during the summer months. Infantile diarrhea and enteritis constitute the most outstanding factors in the production of high infant mortality rates. No diseases take more infant lives than these intestinal disorders. There is room in most California communities for great improvement in saving infant lives. It must be recognized that some of our communities maintain infant mortality records that are among the best of any that are produced in the United States. Due credit is to be given to those communities for the part that they play in making the infant mortality rate for the whole state low; on the other hand, those communities where no safeguards are provided for infant lives constitute an outstanding factor in retarding California in its efforts to make the infant mortality rate for the whole state much lower than it is at the present time.

SCARLET FEVER.

Scarlet fever showed a slight increase during the last biennial period. There were 14,682 cases reported during the last two years as against 13,442 cases reported during the two years preceding. Other states showed similar increases. The factors in the production of this increase are not definitely known. It would appear, however, that methods of control are lax in many communities. Quarantine very often is not maintained for a sufficient length of time and convalescent cases are given their freedom before suppuration has ceased. It is believed that more strict enforcement of regulations for the control of this disease would produce conspicuous results in reducing its prevalence. This is a serious disease and it would be well for all health officers to regard

it more seriously than they do at the present time. The relatively new procedure of immunization against scarlet fever is not widely used in California at present. With the development of this procedure and its more extended application there is reason to believe that we shall have an effective weapon in the control of scarlet fever. Until immunization against this disease is more generally used there should be no neglect in the enforcement of rigid control measures along standard lines. It is highly important that quarantine be established early and continued in force until there can be no doubt of the complete recovery of the patient.

SEPTIC SORE THROAT.

Although septic sore throat is not a reportable disease in California there are indications that a number of outbreaks have occurred within the state. Streptococcus infections among dairy workers are not uncommon and recent records indicate the appearance of a large number of cases of such infections which were spread through the use of infected milk supply. It would seem that the whole problem of the control of milk supplies on the basis of the role that they play in communicable diseases is a matter for serious consideration. The presence of a number of outbreaks of milk-borne typhoid fever, together with the strong indication that a number of outbreaks of streptococci infection have been spread in this manner, makes the problem worthy of serious consideration by all health departments within the state.

LEPROSY.

The establishment of the Federal Leprosarium at Carrville, Louisiana, a few years ago has done much to relieve California counties of the burden connected with the care of lepers. Every year in California a number of Orientals and Mexicans, for the most part, are found to be suffering from this disease. Whenever such a leper is found, isolation is established immediately and the patient is held until such time as he can be removed to the Federal Leprosarium. The United States Public Health Service has recently fixed November and May as the stated periods during which semiannually all eligible lepers will be moved to Carrville. The California State Board of Health was instrumental in securing the establishment of the Federal Leprosarium and takes no inconsiderable interest in the successful operation of this long needed institution.

BOTULISM.

Limited outbreaks of botulism occur in California occasionally. During the last biennial period 27 cases with 11 deaths have been reported. In 1925 there were but five such cases, four of which resulted fatally. Under the operation of the new cannery inspection division of the California State Board of Health which is charged with the enforcement of the board's regulations for the commercial canning of various products, chiefly vegetables, all danger of botulism from commercially canned products should be eliminated. It is a significant fact that most cases of botulism have occurred through the use of home canned products; the housewife has not the equipment nor the inclination to subject home canned products to a sufficient degree of heat for an ade-

quate length of time to insure the quality of the home canned product. The use of pressure cookers eliminates any danger from home canned vegetables, but unless such apparatus is used there is grave danger in eating home canned products. The division of cannery inspection has devoted its energies to the enforcement of the regulations for the proper cooking, commercially, of olives, spinach, squash, string beans, asparagus and certain kinds of fish. It is possible, now, to determine at what temperature and for what duration of time nearly every pack of commercially canned California products have been held. Reference to the code numbers on the cans provides the key to the entire history of the canning processes used upon the product involved. The enforcement of the board's regulations for the sanitation of canned products, it can be readily seen, is of prime importance in maintaining a high grade of commercial goods which are distributed all over the world. The enforcement of these regulations guarantees the quality of California's commercially canned products and makes impossible the production of disease through the use of canned goods. This activity which was inaugurated in the fall of 1925 is carried on at no expense to the state, as the funds for this work are provided by the canners themselves through an enabling act of the last legislature.

CANNERY INSPECTION.

Probably the most outstanding feature of public health work done by the State Board of Health was the establishment of the cannery inspection division.

The legislature of 1925 adopted what is known as "The Cannery Inspection Act," which requires the State Board of Health to license all canneries which meet the standards adopted by the board in reference to the sterilization of all olives and vegetable products cooked under pressure, with the exception of tomatoes and tomato products.

Following the passage of this act the sardine and tuna packers of the state requested the board to inspect their plants. The division of cannery inspection is financed by the packers and consists of a chief cannery inspector, clerk and thirteen inspectors. An annual assessment on a per case basis of all products requiring inspection is paid by the canners.

The research work necessary for the promulgation of the rules and regulations of the State Board of Health under which this inspection operates was prepared by the Hooper Foundation for Medical Research of the University of California, under the direction of Dr. Karl F. Meyer.

The object of the cannery inspection is twofold, first, to protect the public health from food poisoning due to insufficient sterilization of food products; and second, to assure a high standard, wholesome, edible product.

SEWAGE DISPOSAL.

During the past biennium the activities of the board's sanitary engineers have increased greatly. The work of the supervision of local sewage disposal plants and public water supplies has grown considerably. With no increase in the personnel of the sanitary engineering staff the work has almost doubled. Many very important problems,

such as that which has to do with the disposal of sewage from the thickly populated districts of southern California, chiefly Los Angeles, have been undertaken. One of these problems has required more than two months of intensive work relating to a study of an application for permission to deposit sewage in the Pacific Ocean. It is a significant fact that twelve years ago there were but three or four methods used in the treatment of sewage. At the present time there are more than twenty-six varieties of such treatment in use, each of which is specially designed to take advantage of certain unique local peculiarities. Stream pollution in California has been lessened greatly and the prospects are excellent for the ultimate elimination of sewage from California streams, or at least for the application of necessary treatment which will definitely prevent the contamination of such streams. The number of treatment plants for water supplies has grown continuously, particularly for such supplies as find their sources in surface and other dangerous waters.

The enforcement of regulations pertaining to the sanitation of swimming pools has involved a large amount of work during the biennial period. During the past two years there has been a marked improvement in the sanitary design of swimming pools. This has a direct bearing upon the transmission of many communicable diseases and is of first importance from the standpoint of sanitation. New standards for the proper disposal of sewage at beaches and other watering places where aquatic recreation is enjoyed have been formulated and enforced.

Regulations for the sanitation of oyster beds have also been adopted and certificates are given to the owners of oyster beds which conform to the regulations.

The sanitary engineers of the board have been able to save large sums of money to California cities and the technical assistance rendered by these engineers is appreciated fully by the officials of the smaller cities, particularly.

THE HYGIENIC LABORATORY.

The certification of public health biological laboratories has accomplished considerable in stimulating the establishment of adequate laboratory service in communities which heretofore have necessarily depended upon the state for the performance of routine biological examinations. Laboratories which conform to the standards set are provided with certificates, which are effective for the calendar year only. The annual inspection of such laboratories, alone, is valuable in the maintenance of high standards. This is of importance in the maintenance of public health, for diagnosis of communicable disease depends, to a very great extent, upon accuracy of diagnosis, which can be obtained only through the use of sound laboratory procedure. The State Hygienic Laboratory makes examinations only for cities and counties that are unable to finance the installation and maintenance of laboratory service, and in handling examinations for which the smaller laboratories are not equipped. The state laboratory is available at all times to perform routine service for the rural districts and for small cities where no laboratory service may be available.

GENERAL SANITATION.

The staff of the division of sanitary inspection has accomplished a large amount of work in the improvement of general sanitary conditions throughout the state. The sanitation of automobile camps and the inspection of wayside eating places, summer resorts and similar places, has provided an essential service rendered in behalf of the traveling public. The improvement of sanitary conditions in automobile camps during the past three years is noteworthy. This improvement is recognized by automobile clubs, automobile camp owners' associations, local civic organizations and other state health departments, all of which have expressed their commendation of this work. A large number of insanitary camps have been closed permanently, but the most important accomplishment of the board's sanitary inspectors lies in the improvements that have been instituted as a result of the advice and assistance given by the inspectors.

The board's entire staff of sanitary inspectors was assigned to Los Angeles during the plague emergency existing there during 1924 and 1925. The diversion of this corps of trained men to Los Angeles, where they were engaged in training local men in the details of sanitary inspection as related to the control of rodents, was of great importance in bringing the plague outbreak under control. Similar work was carried on in San Luis Obispo County and other portions of the state where surveys of plague in rodents were carried on, through the assistance of county horticultural commissioners, health officers and other officials. It is believed that the general good sanitary conditions in California at the present time are due in no small measure to the work of the state's sanitary inspectors.

CHILD HYGIENE.

The report of the Bureau of Child Hygiene indicates the importance of safeguarding the health of the preschool child, in discovering physical defects in the child of this age period, and in securing the removal of such defects before the child enters school. Millions of dollars are being spent in California upon elementary education. If children are not physically fit to receive this education the waste of money becomes enormous. From the standpoint of economy, alone, nothing can be of greater importance than the provision of every facility that makes for the health of the child who is about to enter school. To be sure, it is of great importance that after entering school every safeguard for the protection of the child's health be provided, but if adequate provision is made for maintaining the health of the child of preschool age there is every reason to believe that the health of the child after he enters school may be maintained much more easily and at far less expense.

The service that the bureau has rendered in providing conferences for the physical examination of infants and young children is noteworthy. The instruction given to mothers at these conferences is of the utmost importance. Through the provisions of the Federal Maternal and Infant Welfare Act the scope of work undertaken by the Bureau of Child Hygiene has been widened greatly. Through the

activities of the bureau many public health nurses have been added to the personnel of local health departments.

In compliance with the duties imposed upon the bureau through the enactment of legislation at the last session of the legislature, the licensing of maternity homes, following their inspection, has been undertaken. Licenses have been given to 173 such institutions; this work is about half completed and it is believed that the year 1926 will find the entire field covered, with licenses granted to all maternity homes that comply with the regulations of the board.

FOODS AND DRUGS.

The Bureau of Foods and Drugs is responsible, to a large extent, for the quality of food supplies purchased by the state for consumption in state hospitals and other institutions. The state demands that its wards be given good quality of foodstuffs, and requires of vendors that they comply exactly with the contract arrangements by which foodstuffs of first quality are delivered. All deliveries of such products are checked by the Bureau of Foods and Drugs in order to determine that these conditions have been complied with.

The work of the bureau has been concerned more, during recent years, with providing a service that would improve the quality of food products at the source of manufacture. For many years a campaign of education was conducted, by means of which many small dealers, whose displayed products did not comply with the pure food laws, were summoned before the board for hearing. It is the present policy that this campaign of education has served its purpose and that hereafter the efforts of the board are more wisely directed toward the improvement of food supplies at their sources. The extent and variety of the work undertaken by the bureau may be understood by reading the detailed report submitted in this volume.

BUREAU OF TUBERCULOSIS.

It is doubtful if any state provides better county institutional care for its tuberculous than does California. The county tuberculosis hospitals have been raised to a high degree of efficiency. Many of these county institutions provide much more elaborate equipment than most private institutions. Because of the high standards set, the so-called stigma of securing treatment in a county institution, on the part of those who are unable to pay, have been completely removed. The tuberculous are assured of securing adequate hospital attention and treatment in county tuberculosis hospitals in California as they would obtain in any private institution. This factor is of the utmost importance in tuberculosis control and the state may take a justifiable pride in the high standards maintained in these institutions. The other activities of the bureau, such as work among exservice men, occupational therapy and other activities are well outlined in the detailed report of the bureau.

REGISTRATION OF NURSES.

Nurses in California are insistent in their demands that high educational standards be maintained among those who practice the profession

of nursing. The examinations given by the bureau each year comply with this desire of the nurses themselves that high standards be maintained. To obtain a certificate as a registered nurse in California means a great deal to the nurse. It means that she has received adequate training and that she has passed successfully a rigid examination testing her qualifications as a nurse. There is no diminution in the interest that nurses maintain in this essential activity.

Under the act of the last legislature the accumulated earnings of the bureau have been diverted into an endowment fund, by means of which a chair of nursing education will be established in the University of California. This will go far toward raising nursing standards still higher in California and is a satisfactory solution to all concerned for putting these earnings to work in the perpetual interest of nursing education.

PUBLIC HEALTH NURSING.

The California State Board of Health has, during the past two years, acting under the sections of the Political Code which give it due authority, given examinations for certificate as public health nurse to 327 candidates. Of this number 290 have successfully passed the examinations and have been granted certificates. The importance of the public health nurse grows from year to year. The exact number of such nurses who are employed at the present time in California is not known exactly, but it is believed that there are fully eight hundred such nurses who are continuously employed in public health nursing. A few years ago there were not more than six or eight such nurses in the State of California who were gainfully employed in the practice of their profession. This remarkable growth within a short space of time is indicative of the great hold that this type of work has taken upon the general public. No health department can function satisfactorily without the services of public health nurses. They supply a demand that is insistent and continuous. As time goes on their importance increases rather than diminishes. Any community which overlooks the service that can be provided by public health nurses is neglecting one of the most important fields of its work.

VITAL STATISTICS.

The state registration of births, deaths and marriages has been in effect since 1905. With the continued growth of population the volume of work undertaken by the bureau increases from year to year. The volume is far greater at the present time, naturally, than it has ever been before. In past years the board has been enabled to make detailed analyses and tabulations of the data collected. These tabulations were formerly published in the biennial reports. Their volume and bulk is so great at the present time that it is not feasible to publish them. Investigators and research workers, as well as individuals, who may desire detailed information concerning the demography of their local communities, can always obtain such detailed information as may be available by corresponding with the registrar of the Bureau of Vital Statistics at Sacramento. The application of vital statistics to community health problems provides the only reliable index leading to the institution of remedial measures. The importance of using the facilities

of this bureau can not be underestimated. The proper application of the vital statistics tabulations and the making of detailed analyses is difficult to perform with any degree of infallibility. Vital statistics constitute but an index toward actual conditions. California communities that make use of the facilities provided by the state may secure valuable information leading to greater efficiency in the administration of local health affairs.

EPIDEMIOLOGY.

The activities of the division have been directed largely to epidemiological investigations and diagnostic consultations, the latter being made on special requests from health officers and practicing physicians. The number of such investigations are set forth in tables accompanying this report.

In January, 1926, a public health nurse was assigned to the division for special work in connection with trachoma survey in Imperial County. The service of the public health nurse has also been of great value in conducting the follow up work in several typhoid epidemics and in instructing members of households in methods of concurrent disinfection. The organization and management of immunization clinics has fallen largely to the duties of the public health nurse.

The collection of morbidity reports has multiplied in volume and increased in value. The information available from the morbidity records has proven of great value to local health officers, universities and health officials throughout the country. The tabulation of data and the preparation of charts and graphs have enabled the division to become a center for the distribution of data pertaining to the prevalence of communicable diseases throughout the state and not to act simply as a repository for morbidity reports.

SOCIAL HYGIENE.

Although an active organized bureau for carrying on social hygiene work is not functioning in the State Board of Health at the present time, a considerable amount of work relating to the control of the venereal diseases is carried on under a very small grant received from the Federal Government. This grant is a part of a residue appropriation from war days. A table outlining and summarizing the work of the venereal disease clinics operating in California is printed in another portion of this report. Reference to this table shows that nearly 22,000 cases of syphilis were reported to the State Board of Health during the past two years and almost 17,000 cases of gonorrhea; 244,000 treatments of arsephenamine were administered in the fourteen clinics reporting; 95,000 Wassermanns were performed in the cooperating clinics and in the State Hygienic Laboratory. A total of more than 70,000 pamphlets relating to venereal diseases were distributed by the State Board of Health during the past two years; practically all of these pamphlets were publications issued by the United States Public Health Service.

DISTRICT HEALTH OFFICERS.

By means of the services rendered by the two state district health officers, one in Los Angeles and the other in Sacramento, a large num-

ber of conflicts in local public health administration were settled satisfactorily. They are called upon frequently for public addresses but their chief activity lies in reconciliation of state and local health work, administration of public health laws and the establishment of reciprocal relations between local health officers. These officials have rendered valuable service to the State Board of Health and their locations at opposite ends of the state enable them to cover the entire state territory with efficiency and at a minimum of expense.

WALTER M. DICKIE, M.D.,
Secretary and Executive Officer.

REPORT OF DISBURSEMENTS.

Seventy-sixth and Seventy-seventh Fiscal Years, July 1, 1924, to June 30, 1926.

C. M. CHRISTIANSON, Financial Clerk.

<i>Disbursed for</i>	<i>Seventy-sixth fiscal year</i>	<i>Seventy-seventh fiscal year</i>	<i>Total</i>
Administration -----	\$35,794 45	\$38,085 60	\$73,880 05
Control and prevention of disease—			
District health officers -----	10,703 05	9,758 54	20,461 59
Malaria control -----	4,994 35	4,637 46	9,631 81
Public health nurses -----	7,313 19	7,425 38	14,738 57
Sanitary inspectors -----	13,052 65	15,258 03	28,310 68
(1) Social hygiene -----	3,000 00	2,000 00	5,000 00
Tuberculosis—office -----	16,343 21	18,444 62	34,787 83
Tuberculosis—subsidies -----	103,912 62	125,250 12	229,162 74
Analysis and investigation—			
Cannery inspection -----	14,267 12	(3) (See below)	14,267 12
Division of epidemiology -----	14,388 94	16,808 01	31,196 95
Hygienic laboratory -----	21,433 23	22,463 89	43,897 12
Pure food and drug laboratory -----	28,537 09	32,134 32	60,671 41
Vital statistics -----	16,614 25	18,202 72	34,816 97
Child hygiene—			
(2) Child hygiene -----	10,629 80	18,878 87	29,508 67
Sanitary engineering—			
Sanitary engineering -----	19,344 08	21,459 20	40,803 28
Registration and licensing—			
Registration of nurses -----	-----	15,725 64	15,725 64
Prior year's expenditures -----	73,276 66	110,661 10	183,937 76
Totals -----	\$393,604 69	\$477,193 50	\$870,798 19
Funds, other than state appropriations, disbursed—			
Registration of nurses fund -----	8,456 57	-----	8,456 57
(1) Social hygiene -----	897 03	981 16	1,878 19
(2) Child hygiene (Sheppard- Townner funds) -----	26,047 65	24,314 36	50,362 01
(3) Cannery inspection -----	-----	35,257 94	35,257 94
Grand totals -----	\$429,005 94	\$537,746 96	\$966,752 90

REPORT OF DIVISION OF EPIDEMIOLOGY.

July 1, 1924, to June 30, 1926.

CHARLES H. HALLIDAY, M.D., Epidemiologist.

SMALLPOX.

The mild strain of smallpox has existed throughout the state for several years and malignant smallpox has occurred in three widely and unassociated epidemics.

The first malignant smallpox epidemic occurred at Fresno in the fall of 1924. The first case in the epidemic was not definitely traced but the evidence pointed to it being of Mexican origin, probably arriving at Fresno among the itinerant laborers. The city of Los Angeles experienced a severe epidemic of malignant smallpox and there, as at Fresno, the first case was of Mexican origin. With the appearance of malignant smallpox at Fresno, the city and county health officials, assisted by the State Board of Health, organized immunization centers and carried their activities to surrounding counties. By those measures the epidemic was confined to the limits of the original focus. The city of Los Angeles, with the assistance of the local physicians, organized immunization clinics and they have estimated that 250,000 reported for immunization. Health officers in all sections of the state were kept informed as to the situation in Los Angeles and while several cases of the malignant type escaped to other sections, by prompt action the local health officials were able to prevent its spread.

The third epidemic of malignant smallpox occurred at San Francisco. The original case was imported from the Orient aboard a transpacific liner, the diagnosis being hemorrhagic measles. This case was removed from the ship and taken to a local hospital. Eleven of the hospital staff developed the disease, one of which terminated fatally. The original case died within twenty-four hours of arrival at the hospital. The body was sent to the coroner's and from there to an undertaking parlor. In all, 18 cases developed, distributed as follows: 11 at hospital, 1 first-class passenger aboard the ship and 6 at the undertaking parlor.

The vaccination histories in these cases were as follows:

		<i>Never successfully vaccinated</i>	<i>Vaccinated within 7 years</i>	<i>Vaccinated over 7 yrs. previously</i>
Hospital Staff.....	11	1	1	9
First Class Passenger..	1	1	-	-
Undertaking Parlor....	6	3	1	2

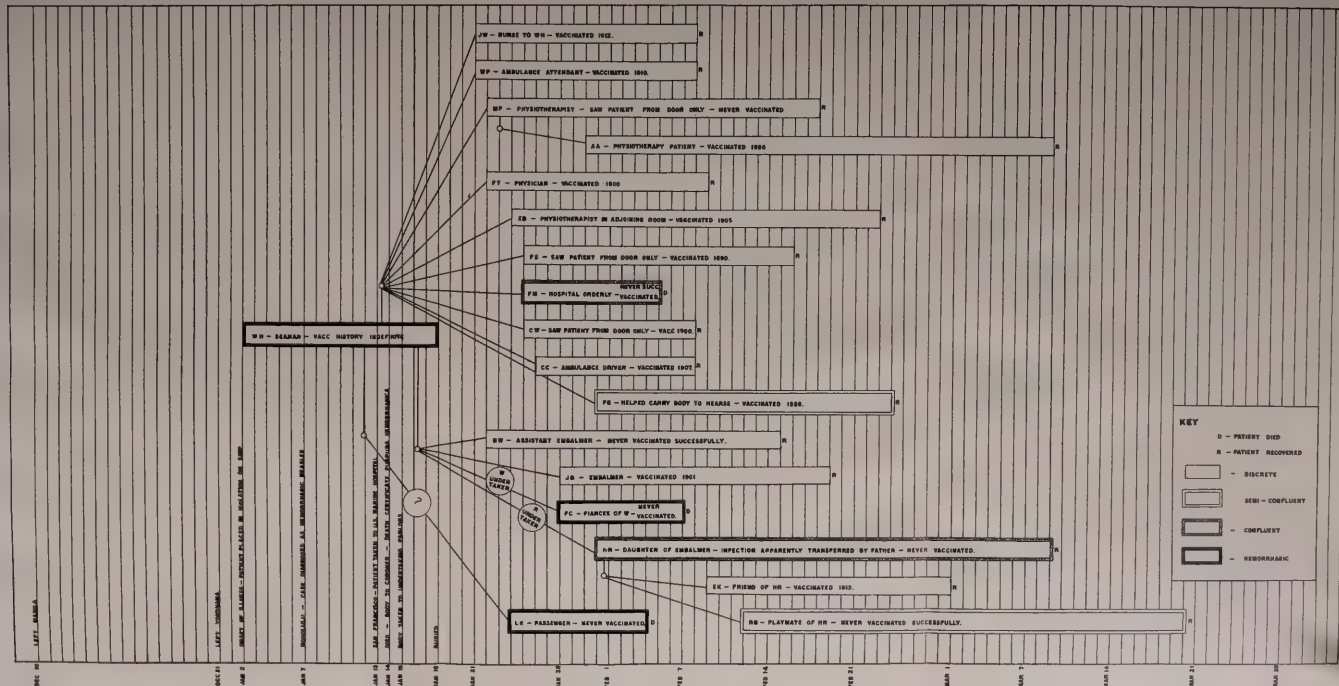
Immunity to smallpox is something to be desired, for only in this way can community protection be accomplished. Immunity campaigns should be conducted along well organized and orderly lines. The keeping of proper records and readings of reactions are all important. *Failure to observe reactions is responsible for much futile revaccination and groundless complaints of inert virus. Proper interpretation of the type of reaction will do much to save time, simplify administrative control and to enhance public appreciation of the desirability of small-

*Hooker, S. B., Boston, M. and Surg. J. 1925, vol. 193, pp. 212-214.

A SMALLPOX OUTBREAK OF ASIATIC ORIGIN.

CALIFORNIA STATE BOARD OF HEALTH

1926



pox immunization. Public inertia is likely to be overcome, not by appeals or demands to be vaccinated, as by the exhortation to have immunity to smallpox tested. If you are immune it will not take—if you are not the test will remedy that defect.

SMALLPOX—CALIFORNIA.

Year	Cases	Case rate*	Deaths	Death rate*
1916	234	7.7	12	0.39
1917	329	10.4	13	0.41
1918	1,016	31.2	3	0.09
1919	2,002	59.4	5	0.15
1920	4,492	129.1	7	0.20
1921	5,579	155.2	21	0.58
1922	2,129	57.6	20	0.54
1923	2,026	53.2	1	0.02
1924	9,445	241.3	56	1.43
1925	4,921	122.5	58	1.44

*Per 100,000 population.

SMALLPOX—CALIFORNIA—1925.

Cases	4,921
Deaths	58
Case rate*	122.5
Death rate	1.44

*Per 100,000 population.

Vaccination histories of cases	4,921
Never vaccinated	4,486
Vaccinated over 7 years ago	233
Vaccinated within 7 years	184
Vaccinated too late (within 20 days prior to date of onset)	153
Vaccinated within 7 years (but more than 20 days prior to onset)	31
Not vaccinated because of history of previous smallpox	10
Histories unobtainable	8
Total	4,921

Vaccination histories of deaths	58
Never vaccinated	51
Vaccinated 10 years before	1
Vaccinated 20 years before	2
Vaccinated 30 years before	1
Vaccinated 38 years before	1
Vaccinated 40 years before	1
History of smallpox in childhood	1
Total	58

Type of disease in fatal cases	58
Never vaccinated	51
Discreet (intra uterine)	2
Confluent	25
Hemorrhagic	19
Unknown type	5
Vaccinated over 7 years ago	6
Confluent	1
Hemorrhagic	5
Vaccination history unknown	1
Total	58

PLAGUE—LOS ANGELES.

The epidemic of pneumonic plague at Los Angeles in October and November, 1924, like most epidemics was well advanced before it came to the attention of the health officials. The field investigation established definite contact between all the pneumonic cases with one excep-

tion and in that case the evidence was only presumptive. It was not until several cases had been admitted to the hospital that the true nature of the disease was recognized. The second case and the first upon which an autopsy was held, was originally diagnosed as lobar pneumonia, its true pathologic nature being confirmed on a review of the tissues, after the large group had been proven to be pneumonic plague by autopsy and bacteriological findings.

The complete epidemiological investigation proved beyond much question of doubt that the first case of plague to occur in the district was a pestis minor in an adult male, with date of infection about one month prior to the explosive outbreak of pneumonic plague in the same district—also that the daughter of this patient died of pneumonic plague. It was also proven that this epidemic was of rat origin, the first pneumonic plague outbreak to be traced to that source. Contact with squirrels was not established with the pneumonic cases or the subsequent cases of bubonic plague which occurred in Los Angeles. One other case of pestis minor occurred in one of the contacts with a fatal case of the pneumonic type. The disease in that case was limited to the tonsils with an associated cervical adenitis of moderate severity and was classed as a case of tonsillar plague.

Thirty-two cases of pneumonic plague developed among the original group. Of this number, thirty terminated fatally. The total duration of the epidemic was twenty-one days. The average duration of the illness before admission to the hospital was three days, the average duration from onset to death was five days, but one case was proven plague by autopsy after twelve days' hospitalization. The two recovered cases of pneumonic plague and the three cases of bubonic plague to recover, all gave a positive agglutination test six months after they were released from the hospital.

The chief symptoms complained of in order of frequency of occurrence were, fever ranging from 100° to 106° , expectoration with blood-stained sputum, cough, pain in the chest, headache, generalized pain all over, vomiting, pain in the back and upper abdomen, malaise, epistaxis and chilliness without sign.

The physical findings were large coarse rales in the chest, thickly coated tongue, reddened throat, dyspnea, impairment of the percussion note over chest, restlessness, prostration, delirium, very weak, rapid pulse, cyanosis, a systolic murmur, localized adenopathy, conjunctival injection, increase in spinal fluid pressure with signs of meningismus in children, jaundice and a macular rash.

Eleven bodies were autopsied, all showed a confluent broncho-pneumonia in widely varying degrees with signs of a very severe infection. Blood cultures from nine other patients showed gram negative bipolar staining bacilli, with comparatively few pus cells.

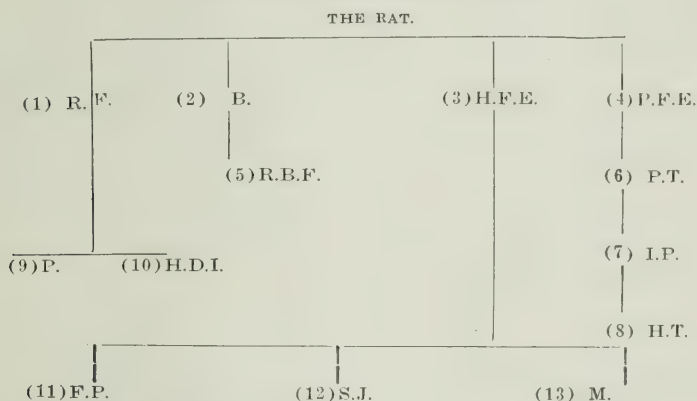
In addition to the cases above referred to seven cases of bubonic plague occurred in Los Angeles from October, 1924, to January, 1925. No additional cases have occurred since the last case, January 11, 1925. Two of these cases occurred in one home; two were in the same locality, separated only by a few houses. The others were widely separated. All were of rat origin.

The large number of rodents showing lesions of chronic plague indicates that the disease has existed among the rodents of Los Angeles and vicinity for many years. The organisms obtained from rodents were nearly all of low virulency and this in connection with the low average of flea infestation of rodents probably explains the comparatively few numbers of human cases to develop. Fleas identified were: *ceratophyllus*, *xenopsylla cheopis*, *ctenoccephalus canis*, *ceratophyllus acutus*, *hoplopsyllus anomalus* and *echidnophaga gallinacea*.

The plague outbreak in Los Angeles only emphasized the necessity for all seaport cities to give their health departments unlimited support in plague prevention and proves the wisdom of the secretary in repeatedly recommending appropriation for plague eradication measures.

While plague is the outstanding disease which from a public health standpoint demands a constant warfare against rats and squirrels in this state, other diseases of rats transmissible to man are of importance as illustrated by the following table:*

Human Diseases Spread by Rats.



During the epidemic 85 special investigations were made in Los Angeles to determine the diagnosis of cases reported as suspected plague.

POLIOMYELITIS.

California has experienced several epidemics of poliomyelitis. The epidemic years were 1912, when 531 cases were reported, the peak of the epidemic occurring during the months of July and August, from 1913 to 1914 inclusive. The number of cases reported were below a hundred during any of the years; the year 1916 shows a small epidemic of 130, the epidemic having its onset in July with 12 cases and the number of cases per month increasing gradually until December when 25 cases were reported. Not until 1921 was there a marked increase, during that year 283 cases were reported, September being the peak month. During the year 1923, 251 cases were reported, the epidemic manifesting itself late in August and continuing into December. The year 1924 showed the largest number of cases for any inter epidemic year, there having been reported during the year, 192 cases, 51 of the cases occurring in October.

The year 1925 was ushered in with what may now be considered as a forecast of an epidemic, 17 cases occurring in January, in February 14 cases were reported, 11 in March and 29 in April; the number of cases per month steadily increased, July, August and September having 204, 200 and 105, respectively. For the year 1925, 821 cases of this disease were reported for the entire state.

In June, 1925, the situation was considered to be serious enough for the board to give public announcement that an epidemic of poliomyelitis existed in the state. Early in July the following letter was mailed to every physician in the state:

DEAR DOCTOR:

Acute anterior poliomyelitis, commonly known as infantile paralysis, is epidemic in California at the present time. The situation, in fact, is growing worse. Seventy-nine cases were reported in this state during the month of June, 1925, making it nearly twenty times more prevalent than it was during the corresponding month of 1924. Furthermore, many severe types of paralysis are occurring, and the percentage of fatal cases is very high. Many cases are not recognized as acute anterior poliomyelitis. Physicians are calling these cases "bulbar paralysis," without recognition of the serious and highly contagious nature of the disease. For these reasons, this circular letter is being sent to all practitioners in order that cases may be recognized and placed under control without any untoward delay.

It has been observed that in those years when poliomyelitis becomes unusually prevalent in the late spring and early summer, there is nearly always an extensive and disastrous outbreak of the disease in the late summer and early fall, when, under normal conditions, the disease is seasonally more prevalent. The prompt institution of control measures at the present time, therefore, is of the utmost importance in order that the chances for a widespread epidemic during the coming fall may be minimized.

Poliomyelitis, perhaps, is one of the most common of the communicable diseases. Since paralysis occurs, however, in but a small percentage of cases, proper diagnosis is very often not made. Whenever the disease becomes epidemic, all cases of sudden, acute illness in children must be regarded with suspicion. It should be remembered that poliomyelitis is not essentially a disease of the central nervous system. It is only in a relatively small number of cases that there is any invasion of the central nervous system. Paralysis is purely an accidental and incidental occurrence, and in reality it occurs rarely. Seventy or eighty per cent of all cases of this disease present merely

the aspect of an acute generalized affection without sign of injury to the central nervous system. Environment and social conditions have little bearing upon the appearance of the disease, and it occurs as commonly in sparsely settled rural districts as in crowded cities. It is caused by a filterable virus which is unknown apart from infected human beings. This virus possesses a high degree of resistance, both to cold and to ordinary degrees of heat, for long periods of time. If enclosed in albuminous matter it withstands drying quite readily. Since it can withstand both moist and dry conditions, it can easily be carried into the respiratory tract as a spray produced by coughing, sneezing, etc. It is doubtful if agents, other than man, play any conspicuous part in the transmission of the disease. Poliomyelitis is a human borne, contagious infection, with its portal of entry in the upper respiratory tract, especially in the naso-pharyngeal mucous membrane.

For the sake of safety, cases of severe intestinal disturbances or of common colds, occurring especially in young children, at the present time should be regarded with suspicion. They should, accordingly, be isolated without delay and isolation should be maintained at least until the nature of the illness is definitely determined. The age of the patient should not be considered in making diagnosis. While most cases occur in children around two years of age, many adolescents and young adults are attacked. The younger children seem to weather the acute stages better than adolescents and young adults, among whom the death rate is especially high. Since the adult carrier is known to play an important part in the transmission of the disease, it is important that whenever a case of poliomyelitis occurs in a family, all members, as well as other contacts, be isolated for two weeks, as required under the regulations of the California State Board of Health. Cases of poliomyelitis must be quarantined for a period of three weeks.

Cases suspected as those of poliomyelitis should be reported to the local health officer without delay. Your cooperation in this matter is of the utmost importance, in order that the children of California may receive the protection to which they are entitled.

Yours very truly,

WALTER M. DICKIE, M. D.,

Secretary.

The response to this letter was instantaneous and the hearty cooperation received from the profession undoubtedly played an important part in preventing a much larger number of cases.

A month previous to the 1923 epidemic the attention of this division was called to the occurrence of a number of ill-defined cases, manifesting themselves mostly by headache, slight stiffness of the neck and temperature and in many cases, a spinal fluid released under pressure and showing an increase in cell count, the cases recovering without apparent untoward results after three or four days' illness. At that time an opinion was ventured that the disease might be poliomyelitis and an epidemic at a later date should not be surprising. Such an expression of opinion may have been a guess, but such cases occurring previous to an epidemic in this state and others appears to be more than a coincidence. Early in 1925 there appeared throughout the state local epidemics of an acute bronchial disturbance, the disease lasting three or four days, leaving the patients more or less prostrated. Whether these preliminary waves are in any way connected with poliomyelitis is one of the many epidemiological questions yet to be answered, in connection with this intensively interesting disease.

The investigations of individual cases during 1925 were far too few to warrant an analysis of symptoms. However, it may be definitely stated that the onset of the disease was with well pronounced prodromal symptoms, the paralysis appearing generally on the third day after onset,

All of the cases reported were those showing paralysis. If the terms abortive or systemic invasion are accepted, then it may be definitely stated that multiple cases in a home was the rule. Many of these abortive cases have been examined several months after the acute illness and diminished or absence of reflexes has always been demonstrated, associated with some impairment of one or more muscle groups.

The age groups for the 1925 poliomyelitis epidemic were as follows:

-1	1-4	5-9	10-14	15-19	20-24	25-34	35-44	45-54	55+	Adult	Total
35	291	210	150	66	23	24	7	2	1	1	810*

*11 cases did not give the age.

While opinions differ as to the value of isolation of acute cases as a preventive measure in the control of this disease, it is worthy of note that in many localities where the first case was promptly isolated, no secondary cases occurred in the community.

TRACHOMA.

Trachoma has been known to exist in California for a number of years. Exclusively of the Indians, the disease has not been given very close supervision until recent years.

During the early months of 1926, a survey of trachoma was made in Imperial County, where reports indicated that the disease had become a serious health and economic problem.

To avoid confusion usually resulting from diagnostic controversy as to whether the eye condition was trachoma or follicular conjunctivitis, a definite basis for diagnosis of trachoma was first determined. It was to be regarded as a distinct pathologic entity. That it exists in acute and chronic forms; that it is specific for one kind of tissue; that its spread is usually from the affected to the well and that the disease has the appearance of an infectious process.

In conducting the eye examinations, the following classification was followed: *One* indicating a normal eye, *one minus* a slightly inflamed eye, a *one plus* a definite conjunctivitis, *one plus plus* trachoma of moderate severity and *two plus* advanced trachoma. The *one plus plus* cases represent the papillary form, where large numbers of small elevations were seen upon the greatly thickened conjunctiva, giving the latter a velvety appearance. The *two plus* cases represent the granular form, which presents a preponderance of trachoma granules.

Number of pupils examined	8,448	
Number of cases of trachoma found		558
Number of cases trachoma operated		85
Number of cases trachoma otherwise treated		473
Total		558

Trachoma incidence in Imperial County 6.6%.

Of the 558 cases of trachoma found, 95 showed involvement of one lid, 152 involvement of the lower lids only and 311 showed involvement of the upper and lower lids of both eyes. Among school children, the acute form of trachoma with purulent discharge and photophobia was not observed in localities where clinics had been established by the county health officer. In cities not having maintained clinics and in homes among the preschool group, who had not received treatment, this form of the disease was common.

Coexisting local diseases were noted to exist, *e. g.*, otorrhea, nasal infections, pharyngitis, carious teeth, adenoids and diseased tonsils, and suggest themselves as predisposing factors. While a few cases of trachoma were discovered among the well-to-do, social conditions appear to play a significant part. The disease was commonly associated with unfavorable living conditions.

Multiple cases in one family were the rule. A child in one school room with trachoma was frequently found to have one or more brothers or sisters in another room affected with the disease. In the homes, a father or mother was frequently found with the disease.

Race, age and sex do not appear to be an important factor.

Totals by Races.

<i>Race</i>	<i>Number examined</i>	<i>Trachoma</i>	<i>Per cent</i>
Whites -----	4,828	256	5.30
Mexicans -----	2,923	236	8.07
Japanese -----	310	54	17.40
Negroes -----	387	12	3.10
Totals -----	8,448	558	6.60

Males and females were found to be about equally affected and children of the grammar school age, 5 to 14 years, were found to have suffered most.

In viewing the trachoma situation in the state as a whole, there are several problems to be comprehended.

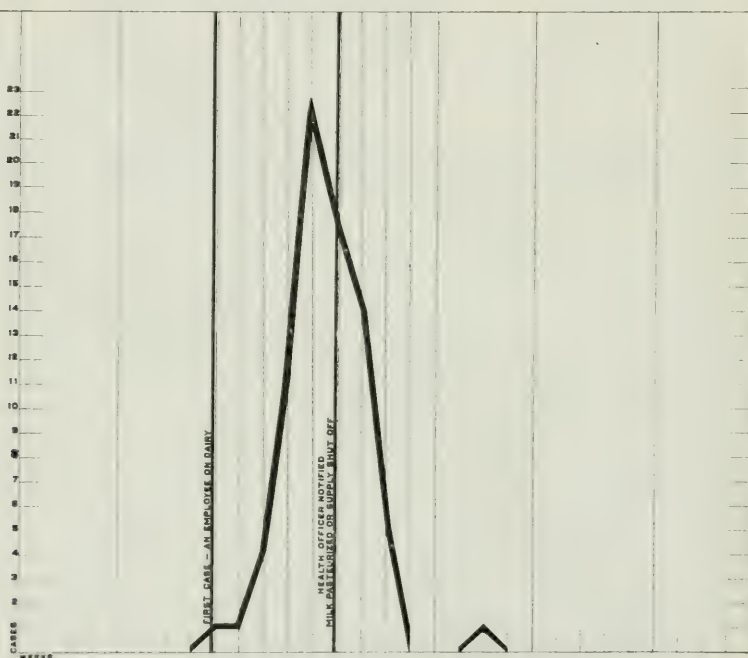
First, the Mexican problem. New cases may be expected to be imported from across the border, and secondary infections to develop from this class. Second, importation of cases from other states, especially Oklahoma, Texas, Missouri, Arkansas and other southern states. Many families recently arrived from those states were found to have trachoma and stated they had suffered from the disease before leaving their former homes. Third, the Oriental and European emigrant, from localities where the disease is prevalent. This class contributes its quota to the existing trachoma incident throughout the state. Fourth, the migratory habits of the Mexican and average laboring class coming into the state. This class follows the crops from the Mexican border to the northernmost limits of the state, living under the most unfavorable conditions and placing their children in the school district where ever working. Trachoma cases are thus transported up and down the state, the infected thus coming in contact with all classes of society.

In giving consideration to the prevalence of trachoma throughout the state, several factors are to be considered. The cases have been found mostly among people who have come to the state from localities where the disease has been known to exist; the majority of the cases occur among those whose living conditions and personal hygiene are below standard; the disease is more prevalent in those parts of the state where the inhabitants are subjected to extreme heat, hot winds and sand storms. The latter may explain in part at least, that a number of trachoma cases are known to have suffered from a definite conjunctivitis sometime before trachoma developed. Whether the disease increases in proportion with the increase of flies and insects or whether it is in any way connected with pinkeye of animals are problems to be solved.

During the epidemiological investigations it has not been possible to establish a coexisting chronic urethritis or chronic vaginitis among the inmates of households where trachoma cases were found. Nor was it possible to demonstrate cell-inclusion bodies from eye discharges or material obtained after operation.

There appears to be a growing belief that trachoma is not as highly contagious as generally believed. However, it is still regrettably common and probably the best solution for the problem at this time is the establishment of clinics and arrangements for its treatment.

THE MILK BORNE EPIDEMIC OF TYPHOID FEVER



TYPHOID FEVER.

During the period covered by this report 2630 cases of typhoid have been reported. Of this number 314 cases were water borne, occurring in epidemics of more or less magnitude. Of these water-borne cases 308 occurred during the epidemic at Santa Ana. Sporadic cases of typhoid fever, due to water supplies, were largely traceable to infections taking place in rural districts.

A total of 483 cases, definitely traced to milk supplies, were distributed as follows: Calexico 78, Dunsmuir 15, Eureka 4, Orange County 186, Pleasanton 7, Santa Paula 48, Stockton 80, Walnut Grove 21, Weed 17, Westwood 27.

The source of infection of each dairy was traceable either to acute cases of typhoid among the milk handlers on the dairy or chronic carriers. In each instance where the milk was found to be involved pasteurization of the milk supply was ordered and a prompt cessation of the outbreak resulted.

Approximately 800 typhoid cases were investigated during the last two years. As a result of the investigations of typhoid epidemics a total of about 3000 typhoid immunizations were obtained in the various localities where typhoid epidemics occurred.

Diagnostic Investigations.

The following investigations were made to confirm or establish diagnoses:

1924—After July 1st.

Botulism: Vallejo.

Diphtheria: Oxnard.

Dysentery (bacillary): Knightson.

Plague: Selby.

Poliomyelitis: Nevada City, Long Beach, Davis, Oakland, Pinole.

Smallpox: Long Beach, Santa Catalina Island, Meridian.

Typhoid Fever: Pasadena.

Miscellaneous: Visalia, chronic conjunctivitis; San Francisco, tetanus; El Cerrito, carbon monoxide poisoning.

1925.

Botulism: Los Angeles County.

Chickenpox: Yolo County.

Diphtheria: Albany.

Dysentery (amebic): Rialto.

Dysentery (bacillary): Victorville.

Leprosy: Fresno, Walnut Grove, Los Angeles, Los Angeles County.

Plague: Glendale, Los Angeles, Merced, Riverside, Hollister, San Luis Obispo.

Poliomyelitis: Santa Paula, Modesto, Claremont, Los Angeles, Oxnard, Riverside County, Perris, Pasadena, Orange, Santa Ana, Orange County, Long Beach, Chino, Alhambra, Palo Alto, Stanford, Glendale, Hanford, Modesto, Inyo County, Oakland, Merced, Butte County, Fresno County, Pixley, Beverly Hills, Santa Monica, Culver City, Richmond, Fresno, Alameda, Piedmont, Alameda County, Berkeley, San Rafael, Ojai, Lincoln.

Scarlet Fever: Glendale, Pasadena, Turlock.

Smallpox: Sonoma County, Alameda, Oakland, Pasadena, Glendale, Santa Paula, San Mateo, Azusa, South Pasadena, Davis, Lincoln, Inglewood.

Typhoid Fever: Gilroy, Ventura.

Miscellaneous: Huntington Park, scabies; Anaheim, human glanders; Los Angeles, Rocky Mountain spotted fever; Los Angeles, anthrax; Los Angeles, undetermined poisoning; Suisun, diarrhoea; Gilroy, stomatitis; Berkeley, undetermined illness, also epidemic meningitis.

1926—To July 1st.

Botulism: Santa Ana, Los Angeles.

Chickenpox: Pacific Grove, Pasadena, Glendale.

Diphtheria: Merced County.

Leprosy: Placer County, Sonoma County, Los Angeles, Burbank, Fresno.

Plague: Riverside, Los Angeles.

Poliomyelitis: Oakland, Berkeley, Glendale, Sonoma County, Fresno County, Fresno, Palo Alto.

Scarlet Fever: Rio Vista, Butte County.

Smallpox: Burbank, Pasadena, Alameda, Inglewood, Long Beach, Glendale, Lincoln, Oakland, Culver City, North Sacramento, Santa Clara County, Esparto, Monterey County.

Miscellaneous: Long Beach, German measles; Imperial County, trachoma; Oakland, Rocky Mountain spotted fever.

Epidemiological Investigations, With Cases Seen.

Botulism—1924, after July 1st.

Los Angeles	6 cases
Glendale	1 case
Oakland	1 case
Loma Linda	1 case
Van Nuys	2 cases
1925.	
Mendocino County	1 case
Los Angeles County	2 cases
Huntington Park	1 case

Chickenpox—1925.

Monterey County.

Diphtheria—1924, after July 1st.

San Bruno.	1925.
Daly City.	Glendale.
Selma.	Modesto.
San Mateo.	Santa Ana.
Turlock.	Roseville.
	Lomita Park.

1926 to July 1st.

Lomita Park.

Dysentery (bacillary)—1925.

Riverside	3 cases
1926.	
Avalon	8 cases
Lindsay	200 + cases H.R.Y.
Porterville	200 cases H.R.Y.
Exeter	Few cases H.R.Y.; others not classified according to type.

Food Poisoning—1924, after July 1st.

Los Angeles City	50 cases
Los Angeles County	86 cases
Lansdale	5 cases
1925.	
Oakland	1 case
San Francisco	4 cases
1926.	
Long Beach	2 cases
Napa	4 cases
Los Angeles County	1 case
Covina	50 + cases
Los Angeles	5 cases

Plague—1924, after July 1st.

Rodent plague:	
San Luis Obispo County.	
Los Angeles City.	
Los Angeles County.	
Human plague:	
Los Angeles City and County	32 pneumonic cases, 5 bubonic cases.
1925—Rodent plague:	
Los Angeles City and County.	
Human plague:	
Los Angeles City	2 bubonic cases.

Polioomyelitis—1925.

Los Angeles.
Orange County.
Inyo County.
Rio Vista.
Blythe.

Rabies—1925.

Animal rabies:
Kern County.
Glendale.

1926.—Human rabies:
Huntington Park.

Scarlet Fever—1924, after July 1st.

Gilroy.
1925.
Monterey County.
Gridley.

Smallpox—1925.

Orcutt	10 cases
Ojai	general epidemic
Tehama County	5 cases
Calpine	17 cases
Glendale	5 cases
Siskiyou County	40-50 cases
Los Angeles	epidemic of virulent type
Roseville	epidemic

1926, to July 1st.

Long Beach	9 cases
Fair Oaks	4 cases
San Francisco	20 cases
Brawley	13 cases
Woodland	10 cases
Stanislaus County	18 cases

Trichinosis—1925.

Taft	2 cases
1926.	
Glendale	2 cases

Trachoma—1926.

Imperial County, including all incorporated cities.

Typhoid Fever—1924, after July 1st.

Benicia	10 cases
Los Angeles County	7 cases
Shasta County	4 cases
Moorpark	4 cases
Simi, Ventura County	1 case
San Diego	3 cases
Dixon	1 case
Visalia	6 cases
San Jose	5 cases
Westwood	42 cases
Placerville	3 cases
Susanville	4 cases

Typhoid Fever—Continued.

1925.		1926.	
Norwalk State Hospital	2 cases	San Leandro	1 case
Kern County	2 cases	Sunnyvale	3 cases
Pittsburg	3 cases	Pittsburg	4 cases
Saratoga	5 cases	Rio Vista	1 case
Turlock	1 case	Calaveras County	6 cases
Inyo County	6 cases	Callexico	76 cases
Walnut Grove	21 cases	Albany	2 cases
San Leandro	6 cases	Saranap	3 cases
Alameda County	1 case	Pleasanton	7 cases
		Santa Paula	27 cases
		Weed	18 cases

Communicable Diseases According to Age Groups—1925.

Disease	Age										Adult	Total
	Under 1 year	1 to 4 years	5 to 9 years	10 to 14 years	15 to 19 years	20 to 24 years	25 to 34 years	35 to 44 years	45 to 54 years	55 years and over		
Anthrax.....												4
Beriberi.....												4
Botulism.....												4
Cholera.....	254	1,873	6,186	1,281	280	121	171	63	14	8	70	10,321
Dengue.....												
Diphtheria.....	111	1,168	1,829	764	340	307	432	232	104	52	58	5,387
Dysentery (bacillary).....	23	33	7	3	1	1	1	7	8	12		96
Erysipelas.....	6	16	14	9	5	8	18	10	13	14		113
German measles.....	31	21	15	17	13	19	44	78	67	102	7	424
Glanders (human).....	14	53	95	40	9	4	4	5	225		1	225
Gonococcus infection.....												
Hookworm.....	10	48	87	56	680	1,838	1,717	546	139	36	122	5,249
*Influenza.....						1	1	2				5
Jaundice (epidemic).....												
Leprosy.....	3		3	3								6
Malaria.....	2				2	2	5	8	1	4	1	23
Measles.....	177	1	5	3	4	7	12	11	9	7	9	70
Meningitis (epidemic).....	11	694	962	273	78	23	56	23	6	2	47	2,341
Mumps.....	29	31	8	12	12	8	8	6	1	1	5	103
Paratyphoid fever.....		670	4,553	2,494	704	267	368	187	49	25	150	9,496
Pellagra.....		1	4	3	7	3	2	3	1	4		28
Plague (human).....			1		4		5	12	13	27	2	64
Pneumonia (lobar).....	201	282	184	142	126	125	273	309	285	765	9	3
Poliomyelitis.....	35	291	210	150	66	23	24	7	2	1	1	2,701
Rabies (human).....		1		1								810
Rocky Mountain spotted fever.....												
Scarlet fever.....												2
Smallpox.....	41	1,050	2,386	1,228	329	234	304	93	10	3	14	5,701
Syphilis.....	75	415	966	891	500	302	514	576	334	213	52	4,838
Tetanus.....	40	33	85	136	385	1,132	2,043	1,544	810	529	91	6,898
Trachoma.....	4	12	18	8	3	4	5	4	4	5		67
*Trichinosis.....	1	13	66	66	13	6	19	8	5	5	2	205
*Tuberculosis.....		1					3	2	2		2	10
Typhoid fever.....												
Typhus fever.....	1	41	100	129	99	105	143	102	65	21	8	814
Whooping cough.....												
Yellow fever.....	1,171	3,913	4,404	507	41	16	33	28	8	14	38	10,173

*Not classified by ages.

Analysis of Tetanus Histories.

	Nail and wire puncture wounds	Spinters	Lacerations received in automobile accidents	Compound fractures and wounds from crushing	Fire arms and fire-crackers	Abortions	Surgical operations	Open wounds	Burns	Embolisms	Smallpox vaccination	Wounds from falls	Miscellaneous lacerations	Drug addicts	Unknown	Total histories received	Total cases reported	Total deaths
1922—																		
July-December	5	2	0	4	1	2	5	1	2	2	0	1	2	0	2	29	*35	**23
1923—																		
January-December	9	6	1	5	2	0	1	4	1	9	0	0	7	1	6	52	55	43
1924—																		
January-December	19	6	3	7	0	2	1	2	0	5	3	3	0	6	7	64	66	**48
1925—																		
January-December	14	4	2	10	2	1	0	4	1	4	1	1	15	1	8	68	71	**54

*Total for 1922: Cases, 57, deaths, 44.

**Total number of deaths from histories: State registrar coded some of these deaths as due to other causes, such as automobile accidents, abortions, etc.

Reports of Cases of Rabies in Animals—Continued.

Counties	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	Total
San Bernardino				4	9	1	2	2	1	1			23	32	6	11	102
San Diego	6	4	1	4	4		1		1				3			3	17
San Francisco		1	13	5		1	1			2				1			24
San Joaquin		1	18	23	8			1	1	2	65	6	3	1	1	3	24
San Luis Obispo			4	2					1								133
San Mateo			36	26	9		1								1	1	74
Santa Barbara			7	1											1	6	15
Santa Clara			5	40	27	2	2			1	1	1		5	2		81
Santa Cruz			2		6	4			2		1		1				15
Shasta					2	5	4							5			15
Sierra							4	1		1							17
Siskiyou			2		2		3	5			1	4	1	1	3		6
Solano			2	3							1	1	1	1		1	23
Sonoma			1	10	3		1				1	1		2			8
Stanislaus			12	8	7			1			6	11	2	2	4	4	18
Sutter																	57
Tehama				1	2												3
Trinity								1									1
Tulare		7	20	11	5	4	2	2		9	15	3			2	1	81
Tuolumne			3		2	2											9
Ventura				1								1					25
Yolo				2										11	6	6	8
Yuba							1								1	1	2
Totals	18	66	244	327	212	63	196	41	29	73	176	124	568	1,092	502	353	4,084

Record of Human Deaths from Rabies in California.

Counties	1899	1909	1910	1911	1912	1913	1914	1915	1916	1920	1921	1922	1923	1924	1925	Total
Alameda							1	2								3
Contra Costa											1					1
Fresno										1						2
Imperial		1											1			2
Kings							1							1		1
Lassen									1							1
Los Angeles	1		3	2	1			1			1	4	8	4	1	26
Orange							1						1			2
Placer						2										2
Sacramento					1						2					3
San Bernardino						1							1			2
San Francisco					6	3										9
San Joaquin										3						3
Santa Barbara					1											1
Santa Cruz								2								2
Sonoma						1										1
Tulare				1							1					2
Ventura						1										1
Totals	1	1	3	3	9	8	3	5	1	4	5	4	11	5	1	64

Schick Tests.

Location	Date	Total	Positive	Com- bined positive	Nega- tive	Nega- tive pseudo
Alameda County:						
Livermore	1924—September: Preliminary	31	10		16	5
	Following T.A.T.	255	14	2	187	52
Pleasanton	1924—October: Preliminary	14	12		1	1
	Following T.A.T.	112	4	2	98	8
California School for Deaf and Blind, Berkeley	1924—October: Preliminary	115	44	7	54	10
	Following T.A.T.	43	4	1	33	5
Lake County:						
Upper Lake	1924—October: Following T.A.T.	23	13		9	1
Mendocino County:						
Calpella	1924—October: Preliminary	8	8			
	Following T.A.T.	28	7	1	15	5
Potter Valley	Preliminary	2	1		1	
	Following T.A.T.	70	13	1	50	6
Redwood Valley	Preliminary	8	6		2	
	Following T.A.T.	10	4		5	1
Ukiah	Preliminary	80	57	5	12	6
	Following T.A.T.	71	17	1	44	9
Willits	Preliminary	22	18	1	3	
	Following T.A.T.	146	22	6	93	25
Albion	1925—April: Following T.A.T.	40	8	1	26	5
Boyle's Camp	Following T.A.T.	19	15		3	1
Caspar	Following T.A.T.	45	27	1	12	5
Covelo	Following T.A.T.	53	37	1	11	4
Fort Bragg	Preliminary	10	8		2	
	Following T.A.T.	348	147	17	131	53
Greenwood	Preliminary	1	1			
	Following T.A.T.	26	4		20	2
Mendocino	Following T.A.T.	82	57	2	15	8
Point Arena	Following T.A.T.	51	9	3	32	7
Ukiah	Following T.A.T.	36	4	1	28	3
Willits	Following T.A.T.	7	2		4	1
Santa Clara County:						
San Jose Teachers College	1925—February: Preliminary	208	155	8	33	12
	Following T.A.T.	48	4		35	9
Sonoma County:						
Salvation Army Industrial Home, Lytton	1924—October: Preliminary	185	39	11	102	33
Sonoma State Home, Eldridge	1925—March: Following T.A.T.	234	32	5	180	17
	1926—March: Following T.A.T.	164	28	5	117	14
Totals		2,595	831	82	1,374	308

Summary of Diphtheria by Counties, 1924 and 1925.

Counties	January		February		March		April		May		June		July		August		September		October		November		December		Totals	
	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925
	195	54	137	55	131	55	168	75	139	48	117	41	112	38	80	42	102	43	126	47	108	36	119	31	1534	565
Alameda	2				1		4	1	6		1	5	2		2	2	2	1	1	2	1	1			20	12
Alpine	4	11		4			9	3	8	3	3	3	14	4	1	1	2	1	2	4	3	3	11	1	63	39
Amador					1																					
Butte																										
Calaveras					1																					1
Colusa	3			5							1	3	1	1	2		1	2		2			1		6	16
Contra Costa	32	12	25	4	14	1	18	6	13	7	14	4	9	7	4		10	4	8	6	7	2	10	4	164	57
Del Norte															1											1
Eldorado																										
Fresno	38	5	19	12	30	8	22	28	18	3	15	2	16	5	30	11	8	19	11	22	16	14	19	16	242	145
Glenn							1		2											1					1	3
Humboldt	1		2								1		1		2					3	4	4		1	11	8
Imperial	5				3	1	1	3		1	1								1	3			2		13	8
Inyo				1																					2	2
Kern	26	20	14	12	13	21	9	4		2	1	4	6	4	4	1	4	2	11		7	8	12	4	107	82
Kings		6	5	2	1	4	1	2	1	3		3		4		2	1	1	1	1			4	2	20	24
Lake	3				2															9					5	9
Lassen					10		1					1									5		1		15	1
Los Angeles	556	253	375	244	397	207	401	233	365	178	419	138	375	132	199	109	506	147	383	142	304	235	384	203	4394	2321
Madra	1	7	1	7	1		3						2		1	2	2		6	1	1		4		22	17
Marin	3	1	3	2	1		4		7	4	6		1		1	1	3	1	1	1	2	1	2		34	11
Mariposa																										2
Mendocino	7	5	8	1	2		8		3	1	5	2	4	1	1	1	3	2	12	2	1	1	2		56	21
Mered	8	8	6	8	2	3	10	3	9	4	4	2	5	17	5	6	2	5			7	2	9	1	67	59
Modoc			2			2	1		1							1					1				5	3
Mono																										
Monterey	5	9	1	5	4	6	5	5	2	3	5	5		2	9	1	3	3	12	1	21	3	15	5	82	48
Napa					1															7	1	1			16	12
Nevada					1		2		1		1	1	3		1		1	1					1		2	3
Orange	16	5	10	4	6	9	5	3	9	3	8		9	2	3	2	3	7	13	35	5	85	12	64	99	219
Placer		6		1				1		3			1		1	1		2	2	1		7	1	5	4	27
Plumas													2	1			2		2				1		9	2
Riverside	6	12	18	8	2	3	4	2	4	5	3	13	5	3	7	8	6	6	4	2	2	6	6	6	67	73
Sacramento	44	14	30	9	41	4	35	12	40	8	52	12	46	10	19	10	15	9	15	3	31	8	29	7	397	107
San Benito	1	1	2	1			1				1			1	2			1	3		4		15		27	7

San Bernardino.....	21	3	22	6	29	4	13	4	8	1	12	4	8	6	8	4	5	5	13	6	21	5	18	16	178	64
San Diego.....	76	13	44	20	27	11	15	9	12	9	29	9	14	2	7	6	12	13	37	12	42	11	38	48	353	163
San Francisco.....	361	66	240	62	179	64	222	98	178	53	142	45	88	29	69	39	57	30	95	40	77	30	75	70	1783	626
San Joaquin.....	13	12	12	10	26	11	20	4	15	5	13	1	13	8	3	5	7	12	20	15	8	15	11	14	161	116
San Luis Obispo.....	1	3	---	---	5	---	4	---	1	3	1	---	---	3	2	6	1	---	---	3	1	2	20	3	36	24
San Mateo.....	15	9	11	2	14	4	5	---	10	2	12	4	12	4	1	4	6	---	15	5	13	6	24	4	138	44
Santa Barbara.....	16	4	4	4	1	2	4	5	5	1	9	1	2	1	5	---	---	6	7	5	6	6	2	8	61	43
Santa Clara.....	28	25	17	24	18	6	21	14	17	12	44	11	22	14	21	7	23	9	39	5	30	13	32	1	312	141
Santa Cruz.....	2	3	---	2	2	3	5	---	5	7	2	2	4	1	6	1	4	---	20	3	8	2	16	---	74	24
Shasta.....	2	---	1	---	---	---	1	---	---	---	---	---	---	---	1	---	---	---	1	---	---	---	---	---	5	1
Sierra.....	1	---	---	---	---	1	---	---	---	---	---	---	---	---	---	---	2	2	---	---	---	---	---	---	3	1
Siskiyou.....	---	1	---	2	---	---	---	---	---	---	---	---	---	---	---	---	---	1	---	---	1	---	5	---	10	4
Solano.....	2	2	4	---	3	1	2	2	2	3	3	3	2	9	1	3	3	2	2	5	---	---	---	1	24	26
Sonoma.....	14	38	6	8	4	13	15	11	14	4	9	5	4	3	4	2	6	7	3	9	5	7	13	4	97	108
Stanislaus.....	13	13	15	9	13	5	12	4	17	6	20	10	12	6	8	5	12	14	20	11	30	5	19	5	191	93
Sutter.....	2	2	---	1	---	1	---	---	---	2	1	---	---	---	---	---	3	2	---	3	1	1	---	---	8	9
Tehama.....	---	---	---	---	---	---	---	1	---	1	---	---	1	4	---	2	---	---	---	---	---	3	---	---	4	10
Trinity.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tulare.....	4	4	3	4	5	8	1	5	2	36	2	5	1	2	2	1	1	8	6	3	8	---	3	2	38	78
Tuolumne.....	5	5	1	1	1	---	---	---	1	---	---	---	---	---	---	---	---	1	---	---	---	---	---	---	13	2
Ventura.....	18	---	8	1	5	2	12	---	11	---	6	1	1	3	9	2	6	6	8	2	6	6	10	5	100	22
Yolo.....	1	1	4	1	1	6	1	---	1	8	3	4	3	2	1	1	---	2	4	5	1	17	1	15	18	64
Yuba.....	3	1	2	---	---	1	6	1	---	---	1	1	2	2	1	1	---	---	3	1	---	---	1	---	17	9
Totals.....	1557	634	1055	541	1006	558	1072	559	953	430	970	335	803	332	521	289	527	375	908	428	787	547	951	547	11110	5575

[illegible]

San Bernardino.....					1				1	1	4				7	1	2		1	1	3					
San Diego.....					1				1		3				6		4	3	1	1	1					5
San Francisco.....									2	4	12				11		16		12	4	3					19
San Joaquin.....																			4	4	1					27
San Luis Obispo.....														1					2	7	4					13
San Mateo.....																			1	3	1					70
Santa Barbara.....										1										1						1
Santa Clara.....	1																									18
Santa Cruz.....											1															2
Shasta.....																										2
Sierra.....																										5
Siskiyou.....																										2
Solano.....				1																						15
Sonoma.....	1			1																						3
Stanislaus.....										1	1															1
Sutter.....									4	2	7															18
Tehama.....																										5
Trinity.....										1																1
Tulare.....																										6
Tuolumne.....										1																3
Ventura.....																										8
Yolo.....		1																								11
Yuba.....																										4
Totals.....	8	17	4	14	9	11	4	29	1	36	4	79	10	204	9	200	17	105	51	51	39	51	36	24	192	821

Cases of Poliomyelitis by Months. California.

	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955
January			5	6	4	6	4	7	9	3	4	3	12	3	8	17
February			7	0	3	2	6	2	1	1	2	2	2	3	4	14
March			3	2	3	2	1	4	4	0	3	5	4	1	9	11
April			5	6	4	2	3	1	6	2	2	4	2	2	4	29
May			11	4	1	3	2	2	7	1	4	8	4	7	1	36
June			48	16	8	6	4	3	5	1	6	13	8	5	4	73
July	71%		197	10	12	1	12	11	10	5	4	23	4	8	10	204
August			138	10	10	2	18	11	10	4	10	43	9	23	9	200
September			42	3	3	12	13	9	5	4	4	11	63	40	17	105
October			45	19	5	4	21	9	7	3	15	57	5	91	51	51
November		88%	15	14	2	12	25	6	6	2	4	46	3	39	39	51
December			15	8	1	10	21	7	3	1	10	16	0	29	36	24
Totals	139	55	531	90	56	62	130	67	69	27	75	283	62	251	192	821

Summary of Smallpox by Counties. 1924 and 1925.

Counties	January		February		March		April		May		June		July		August		September		October		November		December		Totals		
	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	
Alameda	1	50					48	3	77	1	74	1	74	1	54	11	30	6	17	7	18	8	42	49	59	91	602
Alpine																											
Amador																											
Butte		25	3	3			9	2	10	1	10		2		2												
Calaveras							1	2																1	21	61	
Colusa		10		3																					3		
Contra Costa		4		1																						19	
Del Norte																										55	
El Dorado		15	1	12			5		2		1															38	
Fresno	1						2	5	1	13	1	23	7	2	2	5	16			83			33	230	6		
Glenn				2																						7	
Humboldt		2		3			1	1	1						1		3						1		31	8	
Imperial	1	9	1				1	2	6	19	5	3	3				7			1		3	18		18	52	
Inyo	2						1																			3	
Kern		21	7	15			11	6	31	9	12	1	6	2		9	4			13		4	9	1	108	52	
Kings	4																									3	
Lake	1						1		1						1											6	
Lassen																										1	
Los Angeles	1335	303	1229	1			1	2	6	1	3	16	4	5	1					2						46	
Madera				1	4		2	893	1271	323	738	219	442	320	143	132	46	138	42	152	40	200	58	220	108	7059	
Marin	1							1	1					2												1	
Mariposa																										3	
Mendocino																										4	
Merced														5	1											34	
Madoc								8		1																9	
Mono																1										2	
Monterey																											
Napa				3			14	3	12		5			1	6											4	
Nevada		2					36		8					1												5	
Orange	24	37	71	25	86	41	176	42	70	19	5	3	21	5	8	8	10			1	1	3	4	10	2	485	
Placer		3					4				7																
Plumas				2																							
Riverside	12	17	1																							1	
Sacramento	6	16																								8	
San Benito	7			10																						11	
San Bernardino																										1	
San Diego																										1	
San Francisco																										1	
San Jose																										1	
San Luis Obispo																										1	
San Mateo																										1	
Santa Barbara																										1	
Santa Clara																										1	
Santa Cruz																										1	
Shasta																										1	
Siskiyou																										1	
Sonoma																										1	
Stanislaus																										1	
Stockton																										1	
Sutter																										1	
Tehama																										1	
Tulare																										1	
Yuba																										1	

Summary of Smallpox by Counties. 1924 and 1925.—Continued.

Counties	January		February		March		April		May		June		July		August		September		October		November		December		Totals	
	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925
	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925	1924	1925
San Bernardino	32	3	50	12	126	6	145	13	66	10	46	11	17	9	9	2	3	3	8	1	18	6	1	526	71	
San Diego	3	62	35	130	28	88	62	125	59	34	34	25	27	18	2	3	10	2	2	6	4	1	3	238	513	
San Francisco	4	21	6	45	4	39	4	41	3	9	11	9	10	10	1	18	2	6	3	6	4	1	6	45	205	
San Joaquin	—	1	—	—	—	1	1	1	2	1	—	3	—	—	—	—	—	—	—	—	3	4	1	3	9	12
San Luis Obispo	—	—	8	—	17	—	—	—	—	—	1	1	—	—	—	1	—	—	—	1	1	4	—	32	3	
San Mateo	—	6	—	2	—	4	—	13	1	6	—	8	—	10	—	7	1	—	1	1	1	3	—	7	57	
Santa Barbara	—	3	1	14	2	3	—	1	1	12	—	1	3	1	4	5	2	1	9	6	6	2	1	16	36	
Santa Clara	—	1	2	17	—	21	—	21	1	13	1	1	1	4	5	—	2	1	9	3	1	4	6	26	87	
Santa Cruz	—	1	—	2	—	—	1	—	—	—	4	4	2	2	2	—	—	—	1	1	1	—	—	1	11	
Shasta	1	—	—	—	—	2	—	—	2	—	—	—	—	—	—	—	8	—	—	—	—	—	—	1	17	
Sierra	—	—	—	—	—	1	—	8	—	5	—	3	—	1	—	—	—	—	—	—	—	—	—	—	18	
Siskiyou	3	—	2	—	—	—	—	4	1	—	10	8	—	8	—	1	—	1	—	2	—	—	—	9	23	
Salarno	—	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	3	—	
Sanoma	—	7	—	1	—	1	—	—	15	1	5	—	—	2	—	—	—	—	—	—	—	—	—	1	33	
Stanislaus	—	—	—	6	1	1	6	—	1	—	—	—	—	—	—	—	—	—	1	—	—	—	—	9	7	
Sutter	—	33	—	11	—	6	—	26	—	8	—	7	—	—	—	—	1	—	3	—	6	1	36	46	92	
Tehama	—	—	—	1	—	—	—	16	—	5	—	—	—	—	—	—	—	—	—	—	1	1	1	1	24	
Trinity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Tulare	1	1	1	6	3	6	8	16	7	13	2	1	7	1	1	—	—	—	2	—	2	1	3	2	36	47
Tuolumne	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Ventura	8	24	3	36	2	29	3	4	2	—	1	—	6	—	5	—	3	—	1	—	3	—	36	—	73	93
Yolo	—	1	—	1	—	—	—	1	1	1	—	—	—	—	—	1	2	1	6	—	4	7	3	8	20	
Yuba	3	11	—	17	—	7	—	2	1	1	3	—	—	—	—	5	1	—	5	1	8	4	2	21	49	
Totals	1443	697	1436	704	1196	653	1746	827	960	536	597	399	431	294	211	135	222	91	327	113	379	194	497	278	9445	4921

Vaccination Histories for Cases of Smallpox—California.

Year	Vaccinated within 7 years	Vaccinated over 7 years	Never vaccinated	History unobtainable	Total cases reported
1920.....	36	301	3,889	266	4,492
1921.....	47	340	5,168	84	5,579
1922.....	30	131	1,952	16	2,129
1923.....	27	91	1,906	2	2,026
1924.....	57	356	8,978	54	9,445
1925.....	31	233	4,636	21	4,921

1920-1925, inclusive.....	28,592 cases reported
Vaccination histories.....	28,149
Vaccinated within 7 years.....	228 or 0.8 per cent
Vaccinated over 7 years.....	1,452 or 5.2 per cent
Never vaccinated.....	26,469 or 94.0 per cent

NOTE.—Percentages based on 28,149=number of histories.

[illegible]

REPORT OF THE STATE BOARD OF HEALTH.

Cases and Deaths from the Reportable Diseases, 1924 and 1925.

Diseases	Cases		Deaths	
	1924	1925	1924	1925
Anthrax	5	4	1	2
Beri-beri	3	3	3	3
Botulism	22	5	7	4
Chickenpox	13,723	10,850	5	5
Cholera (Asiatic)				
Dengue				
Diphtheria	11,110	5,575	695	266
Dysentery (amoebic)	30	46	24	28
Dysentery (bacillary)	143	90	15	10
Encephalitis (epidemic)	145	112	81	82
Erysipelas	826	564	109	90
German measles	542	230		
Glanders (human)		1		
Gonococcus infection	5,265	5,391	6	7
Hookworm	2	5		
Influenza	1,106	2,636	495	730
Jaundice (epidemic)	5	10		
Leprosy	19	24	1	4
Malaria	107	77	21	29
Measles	27,373	2,396	313	28
Meningitis (epidemic)	109	110	40	38
Mumps	2,810	3,990	2	5
Ophthalmia neonatorum	38	28		
Paratyphoid fever	58	32	10	1
Pellagra	38	63	26	47
Plague (human)	37	2	33	1
Pneumonia (lobar)	3,658	3,187	1,838	1,691
Polio-myelitis	192	821	34	144
Rabies (human)	5	1	5	1
Rabies (animal)	502	353	502	353
Rocky Mountain spotted fever	6	3		
Scarlet fever	8,955	5,727	102	64
Smallpox	9,445	4,921	56	58
Syphilis	6,546	6,931	535	613
Tetanus	66	71	40	48
Trachoma	1,065	216		
Trichinosis	2	16	1	
Tuberculosis (pulmonary)	9,424	9,412	5,324	5,186
Tuberculosis (other forms)	239	289	699	710
Typhoid fever	1,777	853	219	117
Typhus fever	17			
Whooping cough	3,176	10,466	164	470
Yellow fever				
Totals	108,591	81,511	11,409	10,835

*Totals not classified separately but listed under deaths classified as other epidemic and endemic diseases in report of Bureau of Vital Statistics.

REPORT OF DIVISION OF SANITATION.**July 1, 1924, to June 30, 1925.**

EDWARD T. ROSS, Chief Sanitary Inspector.

From November 4, 1924, to June 6, 1925, the entire personnel of the Division of Sanitation assisted in the enforcement of measures instituted for the control of bubonic plague in the city of Los Angeles and adjacent territory. This work consisted of the trapping and poisoning of rats, shooting and poisoning of ground squirrels, the elimination of rat harbors, wrecking of the rat-infected buildings, removal of wood floors and passageways, and the rat-proofing of buildings; also the disinfection of buildings for the destruction of fleas in districts where the disease was found to exist. The personnel employed by the city of Los Angeles at the close of the campaign, exclusive of state inspectors, was as follows: 1 field superintendent, 1 chief foreman, 2 supervising foremen, 10 trapping foremen, 98 trappers, 6 squirrel hunters, 1 foreman for poison crew, 5 poison distributors, 1 foreman for disinfecting crew, 3 disinfectors, 2 foremen for policing and cleaning crew, 11 wreckers, 3 foremen for rat-proofing operations, 16 rat-proofing inspectors and 3 truck drivers.

Organization.

All of the field activities were directed from a central office; subheadquarters under the supervision of the foreman were maintained in various parts of the city. The city was laid out in districts with a trapper in each district; a number of these trappers' districts were allotted to each foreman and the subheadquarters of the various foremen were located as near the center of their allotments as was possible. The foremen in charge of subheadquarters were held responsible for the efficiency of the trappers under their supervision; also for the checking of rodents brought in by the trappers, the correctness of the trappers' reports and for the distribution and care of property. The number of traps handled efficiently by the individual trappers ranged from 300 to 500, depending on the character of the terrain covered.

In placing the traps, the trappers were required to note in their memorandum books the address, character of premises and number of traps placed therein. This information was left with the foreman at the end of each day's work, so that, if a trapper failed to report for duty, the foreman was able to visit his traps. At time of removal from the traps, a tag, bearing the date trapped, location of premises in which it was trapped, and number of trapping district, was fastened securely to the right hind leg of each rodent. The trapper, after properly tagging his catch, placed it in a milk can which contained a ball of cotton saturated with chloroform to kill the fleas. The trapper kept a list showing the species and sex of all rodents trapped at each separate address. This list was turned in to the foreman and checked over by them at the end of each day. After checking the rodents the foremen placed them in shipping cans to be taken to the laboratory for examination. These cans also contained balls of cotton saturated with chloroform, in order to make sure that all fleas were destroyed.

Hunting Operations.

The squirrel hunting crew consisted of one acting foreman and five hunters. All squirrels were collected and brought to the laboratory for examination. The hunters were required to make a daily report to the foremen, showing the territory hunted over, the number of squirrels shot, the number of shells expended and the number of shells on hand at the end of the day. The foremen compiled these data daily and submitted them to headquarters. During the campaign more than 33,600 ground squirrels were shot for laboratory examination.

Poisoning Operations.

This branch of the work was carried on by two foremen and ten men. Phosphorous paste was used upon all premises except warehouses and docks where some arsenic and barium carbonate were used. Men engaged in placing poison were required to make note of the address of premises in which poison was placed and also the number of poison baits placed therein. These notes were turned in to the foremen at the end of each day. During the campaign more than 7,000,000 poison baits were placed and many thousands of poisoned rats were found. In two locations, the San Pedro hog ranch and the Los Angeles city dump, more than 5300 poisoned rats were found. In all districts which were thoroughly poisoned a substantial decrease in the rat catch was noted.

Policing and Cleaning Operations.

This work consisted of wrecking buildings; removing skirtings of buildings; wooden floors in outhouses, yards and passageways; also the removal of rubbish, etc. Two foremen and a daily average of about fifteen men were employed in this type of work. During the campaign more than 2380 old and dilapidated buildings were policed and cleaned, and more than 8000 loads of rubbish were hauled to the dumps and destroyed. The area cleaned covered approximately 6,647,300 square feet.

Disinfecting Operations.

The disinfecting crew consisted of one foreman and three men. All premises in which human or rodent cases of plague were found were disinfected with a petroleum emulsion and chloride of lime. All premises in the district which had been a plague-infected focus were also disinfected. The interiors of all buildings in which cases were found were sprayed with the emulsion and the areas under and around all buildings in the infected area were well soaked and then sprinkled with chloride of lime.

During the campaign more than 3900 buildings, 4580 basements and 3650 yards were disinfected. More than 50,160 gallons of the petroleum emulsion and more than 36,300 pounds of chloride of lime were used.

Rat-Proofing Operations.

The crew engaged in this work consisted of the foreman and an average of about ten inspectors.

Temporary rat-proofing. The rat-proofing of small buildings was accomplished by elevating the first floor at least 18 inches above the

ground and leaving the space below the floor open on three sides and free from rubbish.

Remodeling of larger nonrat-proof structures. Buildings of this type are usually of frame construction, built with a very small, if any, foundation wall, and seldom if ever with a foundation wall extending below the surface of the ground. In rat-proofing this type of building it was necessary to install an area wall of brick or concrete around the entire building. Such walls were required to be not less than six inches in thickness and to extend not less than eighteen inches below the surface of the surrounding soil and not less than one foot above the surface of the ground. In buildings where the floors were less than twelve inches above the ground the brick or concrete area wall was extended upward between the floor joists to the under surface of the floors. In cases where buildings of this construction were used as food supply places the wooden floors were removed, the spaces filled to within about three inches of the floor level, then a concrete floor installed. In cases where buildings were resting on brick or concrete foundation walls, which did not extend below the surface of the surrounding soil, the owners were required to install an area wall of brick or concrete not less than six inches in thickness and extending eighteen inches below the surface of the ground around the building on the outside of the present foundation wall and connecting with the same. In addition to the area walls it was necessary to close with cement or wire screen, having a mesh of not more than one-quarter inch, all openings in foundation walls, ventilators, openings around pipes, etc.

Rat-proofing new buildings. New buildings, if of frame construction, were required to have foundation walls of brick, concrete or other material impervious to water. These foundation walls were required to be constructed without break around the entire building and to be not less than six inches in thickness and to extend at least eighteen inches below the surface of the surrounding soil and at least one foot above the ground level. All openings in the foundation walls were closed with cement or with screen having a mesh of not more than one-quarter of an inch.

In all buildings used as food supply establishments concrete floors were required, except in cases where basements were provided and in such cases it was necessary to have concrete floors, brick or concrete walls, also to have all openings, ventilators, openings around pipes, etc., properly closed either with cement or wire screen, having a mesh not greater than one-quarter of an inch. Where ceilings were found in basements it was necessary to either remove the ceiling or place the same in rat-proof condition. Where stores above ceiled basements were used as food supply establishments it was necessary to cover the wooden floor with material impervious to rats. In some cases wire screen, having a mesh of not more than one-quarter inch and laid between two wooden floors, was used; in other cases, the wooden floors were covered with tile or other material impervious to rats.

In covering the floors in such places it was necessary to extend the covering under stairways, show windows, etc., and to either extend the covering up on all walls at least eight inches or to remove the baseboards and extend the covering over or under the wall bases to the next

wall, thus closing the space between the walls leading from the space along the ceiling in the basement.

In rat-proofing buildings of all types care was taken to see that all openings existing on the roofs, ventilators, air ducts, unused chimney places, etc., were properly screened and that wires leading down light wells were properly protected by means of galvanized iron flashings to prevent rats from going along these wires and gaining entrance into buildings through open windows, etc.

SUMMARY OF OPERATIONS OF RODENT EXTERMINATION DEPARTMENT.

November 4, 1924, to May 31, 1925.

Los Angeles

Rats exterminated	130,064
Plague-infected rats found, last date May 21, 1925	111
Mice exterminated	24,327
Squirrels exterminated	27,438
Plague infected squirrels found, last date March 23, 1925	7
Poison bait placed	4,893,109
Buildings and premises disinfected	8,238
Premises policed and cleaned, rubbish removed	1,504
Buildings demolished	2,208
Appraised value, \$662,400	
Buildings rat-proofed: By elevation	2,751
By concrete	3,617
Approximate expenditures by property owners	\$1,353,308

San Pedro

Rats exterminated	9,801
Plague-infected rats found, last date December 29, 1924	6
Mice exterminated	1,753
Squirrels exterminated	6,245
Poison bait placed	2,194,600
Buildings and premises disinfected	138
Premises policed and cleaned up, rubbish removed	911
Buildings demolished	174
Appraised value, \$17,400	
Buildings rat-proofed: By elevation	887
By concrete	237
Approximate expenditures by property owners	\$160,820

In addition to other field operations, inspectors from the adjacent cities were given instructions and practical demonstrations of rat-extirpation operations, as these cities desired to undertake rodent control measures.

SUMMARY COOPERATIVE RODENT EXTERMINATION TRANSACTIONS.

March 26, 1925, to July 3, 1926, Vernon, California.

Rats exterminated	2,167
Plague-infected rats found	27
Last case, plague-infected rat found, April 30, 1925	
Mice exterminated	3,111
Squirrels exterminated	116
Poison bait placed	234,000
Buildings wrecked and removed	523
Appraised value of buildings demolished, \$7,700	
Buildings rat-proofed: By elevation	115
By concrete	106
Approximate expenditure by owners	\$40,310

Other Rodent Plague Surveys.

Pursuant to instructions from the secretary of the California State Board of Health the chief inspector visited Monterey, San Louis Obispo, Santa Barbara, Ventura, Orange, Riverside, San Diego and Imperial counties for the purpose of interviewing health officers, horticultural commissioners and other officials with reference to making a plague survey of rodents in both county and city territory. The officials interviewed were, without exception, in favor of such a survey and promised their cooperation. Arrangements were made with the horticultural commissioners to collect the rodents for examination, some of the rodents to be examined in the state laboratory in Berkeley and others in local laboratories. This survey is still in operation.

On October 15, 1925, one of the assistant inspectors of the division of sanitation was detailed to cooperative work with the officials of Monterey city in rodent control work. Traps were placed throughout the city, special attention being given to the business section and water front.

SUMMARY OF OPERATIONS.**Monterey City—**

Inspections and reinspections.....	1,201
Improvements made, premises cleaned, etc.....	402
Rats trapped	178
Mice trapped	156
Rats found dead (poisoned).....	300
Poison bait placed (rats).....	33,000
Poison bait placed (squirrels).....lbs.	75
Squirrels found dead (poisoned).....	31
Approximate expenditures	\$261.30

Pacific Grove—

The city furnished the services of one of the regular paid firemen to assist in placing poison bait for the destruction of rats. More than 10,000 poison baits were placed throughout the city and on the garbage dump. A number of dead rats were found as a result of the poisoning and these were sent to the county laboratory for examination.

Salinas—

About 50,000 poison baits were placed on the city garbage dump for the destruction of rats. As a result of the poisoning, more than 190 rats were found and taken to the county laboratory for examination. In addition, 43 rats were trapped on the dump. Approximate expenditure, \$101. The poison was placed by the county health officials. A few days after the poison was placed the dump was set on fire and thoroughly burned over.

Pajaro—

Rats trapped, 25. These were examined in the county laboratory.

Monterey County—

The county, under the supervision of the horticultural commissioner, spent \$8,400 in rodent control work from July 1, 1924, to December 1, 1925.

San Luis Obispo County—

In the month of July, 1924, a violent outbreak of plague occurred in the ground squirrels in San Luis Obispo County. The chief inspector was detailed to assist and cooperate with the county officials and the officials of San Luis Obispo city in checking the spread of the disease. A careful investigation was made of the squirrel situation in and around the city of San Luis Obispo. In the territory inspected, both within the city and in the county territory covering an area of approximately five miles surrounding the city, numerous squirrels were noted.

The matter of squirrel control was taken up with the horticultural commissioner and the county health officer. The horticultural commissioner advised that he had four men working in the known infected area, placing poison for the destruction of ground squirrels.

July 7, 1924, in company with the county health officer and the horticultural commissioner, the chief inspector attended a meeting of the board of supervisors. Acting upon our recommendations, the board of supervisors authorized the employment of five men to place poison and also the traveling expenses of a state or federal inspector to supervise the work.

On the same date the city officials of San Luis Obispo were visited and the situation explained to them. The mayor authorized the employment of one foreman and five men to trap and poison rats and to place poison within the city limits for the destruction of ground squirrels. Authorization was also given for the purchase of whatever materials might be needed. This work was started at once, a number of traps were purchased and placed throughout the city and on the city garbage dump. Men were also sent out to place poison for the destruction of ground squirrels within the city limits. The foreman, in addition to supervising the rodent control operations, was required to make inspection of premises to enforce general sanitation. Most of the rats trapped and many of the squirrels found dead as a result of poisoning were sent to the federal laboratory in San Francisco for examination. A few were examined in the county laboratory. Of these, one squirrel was found to be plague-infected.

At the time the control work was being carried on in the city, the county forces were working to clean up a five-mile area around the city.

An investigation of the city garbage dump showed that practically all of the rats had died. As no poison had been placed anywhere in the vicinity of the dump it was thought that this condition was the result of plague infection. The various inspectors of this dump found more than 250 dead rats. Owing to hot weather the carcasses were unfit for examination.

Summary of Operations, July 1 to 16, 1924.

Squirrel extermination:

Ranches inspected	21
Approximate number of acres poisoned	25,000
Approximate per cent of squirrels exterminated at first poisoning	80
Average number of men employed daily	9
Squirrels shot and found poisoned	62
Squirrels collected by federal inspectors	25

Rat extermination:

Inspections made	416
Traps in operation	288
Rats trapped	197
Mice trapped	140
Poison bait placed	27,600
Rats found dead on dump	256
Average number of men employed daily	4

On July 16, 1924, the supervision of this activity was turned over to a representative of the United States Public Health Service.

On November 12, 1925, the chief inspector again visited San Luis Obispo county for the purpose of soliciting the cooperation of the county and city officials in making a plague survey among rodents. At that time, the county was without a horticultural commissioner, so the matter was taken up with the county health officer and the chairman of the board of supervisors, who promised their cooperation. About December 1, 1925, a horticultural commissioner was appointed and shortly thereafter measures were instituted to again clean up a five-mile area around San Luis Obispo and the territory adjacent to the harbor. Intensive squirrel control operations were also started throughout the county.

The city officials were visited and the matter explained to them. The mayor authorized the employment of a trapper to work within the city limits. In order to facilitate all of the work a representative from the division of sanitation was detailed to cooperate and assist.

About November 20, 1925, a plague-infected rat was found on the highway near Ontario Hot Springs. The examination of this rodent was made in the county laboratory and the findings were confirmed in the state laboratory at Berkeley.

Immediately after finding this infected rodent, intensive control measures were instituted in the vicinity of Ontario Hot Springs.

Summary of Operations, November 17, 1925, to January 28, 1926.

Rats trapped-----	301
Mice trapped -----	219
Squirrels shot -----	21
Poison bait set (rats)-----	30,000
Mass inoculation prepared-----	13
Rats proven positive for plague, county territory-----	1
Rodents examined, laboratory-----	174
Rodents showing suspicious symptoms-----	52

Approximate expenditures, July 1, 1924, to December 1, 1925:

County of San Luis Obispo-----	\$22,395.89
City of San Luis Obispo-----	\$1,750.00

Ventura County and Others—

Ventura County was visited on November 16, 1925; Santa Barbara County on November 17, Riverside County on November 24, Orange County on November 24, San Luis Obispo County in January, 1926. The matter of making a plague survey of rodents was taken up with the various health officers, horticultural commissioners and others, all of whom expressed a desire to cooperate. While a large amount of rodent control work was done and is still being carried on in these counties, very few rodents are being sent in for examination. This is probably due to the fact that it takes time to work over a poisoned area to collect the dead rodents and practically all of the men engaged in this work have numerous other duties to perform and which require a large amount of their time.

In December, 1925, a rat campaign was carried on in the city of San Diego under the direct supervision of the health officer. About \$2,500 was spent by the city in this work and more than 6,500 rats were trapped. These rats were not examined.

Arrangements were made with the health officer of Orange County to collect rats from various towns in the county and during the last few months of 1925 rat trapping was carried on in Santa Ana and other towns. It is estimated that about \$3,000 was spent in this work.

In June, 1926, the chief sanitary inspector investigated an outbreak of plague in ground squirrels in San Benito county. It was learned that during the previous month people living in the Bitterwater district notified the health officer and horticultural commissioner that squirrels were dying in large numbers in that district. Twenty-seven squirrels were shot and shipped to the federal laboratory in San Francisco. Two of the twenty-seven proved to be plague-infected. A careful survey of the squirrel situation in the Bitterwater district and adjacent territory was made, in company with the county horticultural commissioner. Ground squirrel infestation of the territory from Hollister to a point about five miles south of that city was considered fairly light, but from that point south through the Bitterwater district it was heavy, especially on the Tully ranch and adjoining lands where squirrels were exceptionally numerous. This condition also existed through the lower part of the district and into Monterey County through Priest Valley district to the southern boundary of that county.

In order to control the situation in the southern part of San Benito County, the matter was taken up with the chairman of the board of supervisors, who authorized the employment of five men and the purchase of materials to carry on a rodent control campaign in the southern part of the county. This work is now under way. Later, the work will be extended to take in other parts of the county where ground squirrels are numerous.

In order to obtain an index as to the prevalence of plague in ground squirrels of Monterey County, a conference was held in the southern part of the county with the county health officer, county horticultural commissioner and the county rodent control inspector. Arrangements were made at this conference for hunting squirrels in the territory adjacent to the southern boundary line of San Benito County. A representative from the Division of Sanitation of the California State Board of Health, the assistant horticultural commissioner, the rodent control inspector, and the county sanitary inspector spent over a week shooting and poisoning squirrels in the above named territory. More than 450 ground squirrels were collected and examined in the county laboratory. This work will be continued until a satisfactory

index has been obtained, after which an intensive eradication campaign will be undertaken.

Arrangements are now under way for carrying on similar work in certain sections of Santa Cruz and Fresno counties.

CAMP SANITATION.

Cooperation with State Forestry Board.

At a meeting of the State Forestry Board the supervision of sanitary conditions in the state-owned parks was delegated to the California State Board of Health. The Forestry Board placed the inspection of these parks under the direction of the Division of Sanitation of the California State Board of Health. Several of the parks were inspected in the past year and suggestions made in regard to sanitary improvements. Many of the recommended improvements have been made.



A fully equipped automobile camp with permanent housekeeping cottages.

Cooperation with United States Forest Service.

Upon request of the United States forest service through the district forester for assistance in improving sanitary conditions in the national forests located in the southern part of the state, a representative of the division of sanitation was detailed to assist and cooperate with the forest supervisors in this important work. To date, cooperative sanitary surveys have been made of San Bernardino, Cleveland and Angeles national forests. Sanitary surveys are now under way in Inyo and Mono national forests.

The survey covers the inspection of all auto camps, designated camping spots, summer resorts and privately-owned homes located within the forest reserve. The forest reserves are being laid out in districts to be used for recreational purposes and for summer homes. The districts are carefully inspected and the type of toilet or method of sewage disposal to be used in each individual district are determined. Methods for the disposal of garbage and other waste matter are also outlined for

each district. This is done because many of the districts are located on watersheds from which domestic water supplies are obtainable, also in order to prevent, in so far as possible, the pollution of all streams within the forest reserves.

Automobile Camp Grounds and Summer Resorts.

During the past two years several hundred new automobile camp grounds have been opened and others are being constructed. These camps are heavily patronized throughout the entire camping season and in many sections of the state they are patronized throughout the year, not only by people living in California, but by thousands of people living in other states. In order to protect the health of the traveler it is essential that a high standard of sanitation be maintained in auto-



Permanent housekeeping cottages with out-of-door fireplace in modern automobile camp.

mobile camp grounds. The old-fashioned auto camp of a few years ago, where the traveler pitched his tent or slept on the ground in the open and where few sanitary facilities were provided, is fast disappearing and in its place are camps which are provided with well-constructed cottages, containing beds, separate kitchens, sinks, running water, electric lights, also water-flushed plumbing facilities, showers with hot and cold water, laundry facilities, reading rooms and many other conveniences. In the past two years 1287 automobile camp grounds were inspected and over 1395 reinspections were made of these places. The camp owners as a whole have endeavored to cooperate with the inspectors in improving sanitary conditions in their camp grounds. An enormous number of improvements have been made and it is estimated that approximately \$853,000 have been expended in the past two years in the improvement of these automobile camp grounds throughout the state.

In order to insure uniform construction and maintenance of buildings in automobile camp grounds, the California State Board of Health in February, 1923, amended the regulations governing camp ground sanitation so as to include the construction of buildings, etc.

In addition to the regular automobile camp grounds there are thousands of camping places, located in the mountains and along streams and highways throughout the state. It is almost impossible to keep these places in sanitary conditions, as there is no one who can be held responsible, unless it is the owner of the land, who in most cases is ignorant of the fact that there is any camping on his property. In a number of cases, where the owners were notified by the inspectors of conditions created by people camping on their property, the owners have had their premises fenced and in one case, where a water supply was involved, it cost the owners over \$3,000 for fencing.

During the past two years over 2732 of these camping places were



Modern permanent automobile camp which provides complete hotel and garage service.

inspected and many hundreds of notices were posted, warning campers to clean up these camps and bury all refuse before leaving. On reinspection many of these camping places were found to be in a clean condition. In addition to the automobile camp grounds inspected, over 260 summer resorts were visited. In practically all of the summer resorts visited sanitary conditions were found to be satisfactory and a high standard of sanitation was being maintained. The high standard of sanitation in these places is due largely to the work of the sanitary inspectors of the California State Board of Health and to the cooperation of the owners of such places.

Miscellaneous Transactions.

At the 1925 session of the legislature funds were made available for the employment of one additional sanitary inspector and in September, 1925, the California State Board of Health appointed Mr. George S. Morgan as inspector in the division. Mr. Morgan was detailed to the

southern part of the state with headquarters at Los Angeles, relieving Inspector Frank G. Veatch, who was detailed to the northern part of the state with headquarters at Santa Rosa. The appointment of the additional inspector made it possible to extend the work of this division into a number of counties in the northern part of the state.

A number of preliminary sanitary surveys were made of cities in various parts of the state. These surveys covered the inspection of food supply establishments and, in a number of cases, water supplies, sewage and garbage disposal. Assistance was given to officials in a number of communities in instituting measures for the control of rabies. Assistance was also given the division of epidemiology in the control of typhoid fever in several localities.

Several hundred complaints relative to insanitary conditions were investigated and many thousands of miscellaneous premises were inspected. In addition, a large number of special investigations relative to health conditions in various parts of the state were made.

SUMMARY.

Automobile camps—

	1925	1926	Total
Inspected	222	1,065	1,287
Reinspected	535	860	1,395
Complied with regulations	264	527	791
Vacated and closed	41	120	161
Water supplies improved	113	178	291
Toilets, water flushed, provided	301	1,716	1,017
Septic tanks provided	68	192	260
Covered cesspools provided	160	274	434
Toilets, vault type, provided	224	584	808
Toilets, vault type, demolished	37	231	268
Toilets made fly-tight	460	963	1,423
Cottages provided	855	1,775	2,630
Community kitchens provided	30	93	123
Covered metal garbage cans provided	1,211	2,358	3,569
Covered garbage pits provided	67	107	174
Washing facilities, sinks, showers, etc., provided	—	—	—
Swimming pools provided	12	15	27
Camp grounds cleaned	185	634	819
Number of camps O. K.	285	506	791
Roadside camps inspected	1,272	1,460	2,732
Roadside camps reinspected	1,011	1,186	2,197
Clean condition	957	925	1,882
Miscellaneous camp notices posted	3,669	5,282	8,951
Miscellaneous camp notices distributed to health officers and others	2,019	3,282	5,301
Nuisances abated	1,406	4,154	5,560
Approximate expenditures	\$341,182	\$511,750	\$852,932

Summer resorts—

Inspected	109	153	262
Reinspected	142	129	271
Complied with regulations	121	128	249
Vacated and closed	2	5	7
Water supplies improved	90	51	141
Toilets, water flush, provided	289	352	641
Septic tanks provided	62	74	136
Covered cesspools provided	174	191	365
Toilets, vault type, provided	47	67	114
Toilets made fly-tight	111	88	199
Washing facilities provided, sinks, baths, etc.	160	524	684
Kitchens screened	90	55	145
Covered metal garbage cans provided	394	533	927
Resorts cleaned—walls, floors, etc.	97	138	235
Swimming pools improved	9	10	19
Swimming pools provided	5	19	24
Number of resorts O. K.	121	128	249
Nuisances abated	280	547	827
Approximate expenditure	\$24,950	\$68,301	\$93,251

Roadhouses—	1925	1926	Total
Inspected	102	415	577
Reinspected	82	250	332
Reinspections O. K.	55	175	230
Improvements made in detail—			
New toilets provided, water flush	32	86	118
Vault type	21	107	128
Septic tanks	16	34	50
Cesspools	38	50	88
Toilets screened	30	105	135
Cleaned	80	177	257
Washing facilities provided, wash bowls, etc.	157	113	270
Water supplies improved	15	27	42
Buildings cleaned	63	99	162
Kitchens and dining rooms screened	46	94	140
Metal garbage cans provided	83	338	421
Yards cleaned	34	54	88
Nuisances abated	165	650	815
Approximate expenditure	\$5,833	\$20,560	\$26,393
Japanese farms—			
Farms under Oriental control—			
Inspected	63	268	331
Reinspected	49	216	265
Reinspected, O. K.	40	184	224
Old cesspools filled in	30	137	167
New cesspools provided	33	145	178
Sinks provided, wood	7	10	17
Sinks provided, metal	28	100	128
Toilets provided, water flush	8	34	42
Toilets provided, vault type	20	173	193
Toilets demolished	14	140	154
Toilets made fly-tight	46	196	242
Metal garbage cans provided	33	139	172
Garbage pits provided	19	88	107
Dwellings cleaned	47	210	257
Kitchens screened	25	104	129
Yards cleaned	47	209	256
Water supplies improved	9	72	81
New buildings provided	10	62	72
Nuisances abated	41	199	240
Value of improvements	\$6,612	\$26,413	\$33,025
Oriental settlements—			
Inspected	2	5	7
Premises inspected	200	491	691
Premises reinspected, O. K.	180	375	555
Nuisances abated	187	400	587
Railway stations—			
Inspected	51	63	114
Reinspected	38	43	81
Reinspected, O. K.	34	39	73
Improvements made	—	—	—
New toilets provided, water flush	14	19	33
Toilets, vault type	11	18	29
Septic tanks	4	9	13
Cesspools	8	19	27
Toilets screened	18	21	39
Toilets cleaned	14	19	33
Sanitary water facilities, fountains, paper cups ..	14	27	41
Restaurants screened	3	9	12
Cleaned	13	19	32
Metal garbage cans provided	35	95	130
Nuisances abated	48	60	108
Oil stations (toilet facilities)—			
Inspected	69	262	331
Reinspected	51	126	177
Reinspected, O. K.	37	110	147
Improvements made	24	119	143
Toilets, water flush	15	104	119
Toilets, vault type	19	67	86
Septic tanks	12	28	40

Oil stations (toilet facilities)—continued—

	1925	1926	Total
Cesspools	15	41	56
Toilets screened	14	60	74
Cleaned	35	117	152
Washing facilities, wash basins, etc.	20	105	125
Metal garbage cans provided	38	85	123
Sanitary drinking fountains provided ..	7	21	28
Nuisances abated	34	308	342

Summary of Operations.

Investigations and inspections—

	1925	1926	Total
Counties visited—Practically all in the state.			
Investigations	149	642	791
Inspections	639	3,904	3,543
Reinspections	699	1,562	2,261
Rabies	10	11	21
Prevalence of rodents	20	119	139
Malaria	3	16	19
Typhoid fever	5	6	11
Sewer systems	34	62	96
Water supplies	47	105	152
Water samples collected	10	24	34
Garbage disposal systems	33	88	121
Swimming pools	11	10	21
Miscellaneous complaints	318	705	1,023
Miscellaneous complaints, reinvestigated ..	236	470	706
Found O. K.	193	274	467
Complaints, request of health officers ..	143	205	348
Towns inspected	16	35	51
Reduction works	15	9	24
Slaughter houses inspected	10	35	45
Dairies inspected	10	27	37
Packing houses inspected	87	267	354
Hog ranches inspected	22	41	63
Miscellaneous premises inspected	2,585	6,618	9,203
Miscellaneous premises reinspected	854	2,958	3,812
Miscellaneous premises reinspected, improvements made	600	2,380	2,980
Covered metal garbage cans provided	872	3,728	4,600
Health conferences attended	76	156	232
Literature distributed, pieces	3,869	6,820	10,629
Sanitary reports submitted	1,220	3,026	4,246
Nuisances abated	1,589	4,654	6,243
Approximate expenditures	\$99,500	\$136,534	\$236,034

Improvements in detail—

	1925	1926	Total
Flush toilets installed	589	1,262	1,811
Septic tanks provided	215	287	505
Covered cesspools	495	679	1,174
Connected with city system	43	96	139
Toilets, vault type, installed	379	1,011	1,390
Toilets, vault type, made fly-tight	541	725	1,266
Toilets, vault type, torn down	160	531	690
Toilets, vault type, new pits provided ..	120	320	440
Chemical toilets installed	40	460	600
Plumbing repairs made	252	802	1,054
New plumbing facilities installed	1,372	2,568	3,940
Sewer systems improved	44	99	143
Sewer lines repaired	7	19	26
Water systems improved	15	49	64
Wells covered, tanks covered	24	39	63
Reservoirs cleaned	7	11	18
Treatment plants provided	--	1	1
Garbage disposal improvements	--	--	--
New dump sites provided	7	19	26
Old dumps burned over	7	26	33
Incinerators provided	1	10	11
Garbage cans provided	1,856	2,561	4,417
Buildings cleaned	324	734	1,058
Yards cleaned	420	1,062	1,482
Buildings screened	125	207	332
Kitchens screened	176	216	392
Concrete floors installed (square feet) ..	40,868	153,055	193,923
Insanitary premises vacated	72	208	280
Nuisances abated	1,952	6,698	8,650

REPORT OF DIVISION OF MALARIA CONTROL.**July 1, 1924, to June 30, 1926.**

LOUVA G. LENERT, Sanitary Engineer, January 1, 1923, to September 26, 1926.

EDWARD STUART, Sanitary Engineer, January 14, 1926, to date.

The work of this division has to do with the control of mosquitoes and malaria. It consists, primarily, of making anti-malaria and mosquito surveys in those sections of the state where the necessity of such work is indicated. It also has to do with advisory service directed toward the various mosquito abatement districts within the state. In most instances this requires work of supervision. The division also distributes *Gambusia affinis* (top minnows) from the state hatchery. Many requests for these little fish, that have proved so efficient in the destruction of mosquito larvae, are constantly received and they are shipped to all parts of the state.

This division was created in 1922, before which time there had never been any continuous work upon the part of the State Board of Health directed toward the control of mosquitoes and malaria. During the summer seasons of preceding years, preliminary surveys had been carried on in various parts of the state. Appreciations for continuous extensive work became available in 1922. The division has been functioning continuously since that time. Mention must be made, however, of the work done at Anderson in Shasta County in 1918, when a special appropriation of \$10,000 was used in making a mosquito survey, drainage, ditching and oiling, and also in the maintenance of a clinic where cases of malaria were placed under treatment.

The following summary gives, in condensed form, an outline of the activities of the division during the past two years:

SISKIYOU COUNTY.

Etna Mills. *Gambusia affinis* were planted in streams here.

MODOC COUNTY.

Lakeview, Ore. *Gambusia affinis* were planted in Goose Lake, where they were reported to be well established at the end of the 1924 season. More fish were shipped in 1925.

LASSEN COUNTY.

Pittville. *Gambusia affinis* were established in this community.

SHASTA COUNTY.

Fall River Mills. *Gambusia affinis* planted in Fall River in 1924 are well established and are beneficial in this community.

McArthur. A preliminary survey of this district was made which showed that improvement in drainage and irrigation methods would do much to improve the local mosquito situation. The valleys here are narrow and mosquito breeding places are all man-made.

Redding. The mosquito abatement district here is active in advancing mosquito and malaria control. The chief problem in this district lies in the irrigation canals. Much good work has been accomplished but there remains considerable drainage work to be done to eliminate the series of sloughs in some sections of the district. *Gambusia affinis* have been planted liberally in this territory.

Clear Creek. The mosquito abatement district in this territory lies in the vicinity of Redding. Part of the district includes the dredger tailings left by a

dredger concern. Dredger ponds are probably responsible for considerable malaria here.

Latona. This entire district was planted with *Gambusia affinis*, in fact the original hatchery outside of Sacramento was in a brick yard pit at this place. More than 60,000 fish were taken from this hatchery in one day.

Anderson. The mosquito abatement district here is the most widely had district of this sort in the state; however, there are still many problems in mosquito control to be encountered here. Seepage through carelessness in handling irrigation and through unpreventable causes are the greatest difficulties encountered. *Gambusia affinis* have been planted throughout this district.

Cottonwood. *Gambusia affinis* have been planted throughout this district, also.

Happy Valley. *Gambusia affinis* were distributed widely in the vicinity of Happy Valley, Igo, Ono and Olinda.

TEHAMA COUNTY.

Los Molinos. A large amount of cooperative work in mosquito control has been accomplished in the vicinity of Los Molinos. All of this district has been stocked with *Gambusia affinis*.

Corning. *Gambusia affinis* have been planted in creeks near this locality.

Vina. This territory has also been widely planted with *Gambusia affinis*.

BUTTE COUNTY.

Durham. There is an active mosquito abatement district at Durham. *Gambusia affinis* have been planted here.

Oroville. One of the oldest mosquito abatement districts in the state is located here. *Gambusia affinis* have played a prominent part in eliminating malaria in Oroville and vicinity. They have been thoroughly distributed throughout the district.

Biggs. *Gambusia affinis* have been distributed here as well as at Gridley.

YUBA COUNTY.

Marysville. This district has been thoroughly planted with *Gambusia affinis* as well as Browns Valley, Smartsville, Deer Creek, Ostrona and along the road connecting Grass Valley with Marysville.

PLACER COUNTY.

Lincoln. *Gambusia affinis* have been widely distributed on the highway between Lincoln and Wheatland and between Lincoln and Roseville.

SUTTER COUNTY.

Gambusia affinis have been planted in many parts of Sutter County, notably Garden Highway, Nicolaus, Rio Oso and Meridian.

EL DORADO COUNTY.

Diamond Springs. Considerable has been accomplished here in the way of mosquito control by means of planting *Gambusia affinis*.

SACRAMENTO COUNTY.

Fairoaks. One of the early mosquito districts was established here. Under favorable wind conditions mosquitoes have blown over into this district from dredger ponds across the river. Considerable has been accomplished, however, in filling the dredger ponds, thereby remedying conditions in the district. *Gambusia affinis* have been planted at Sacramento, Freeport, Hood and Walnut Grove.

MERCED COUNTY.

Merced. One of the largest mosquito abatement districts in the state is located here. *Gambusia affinis* have been established throughout the district.

FRESNO COUNTY.

Fresno, Sanger, Maltermoro and Coalinga. *Gambusia affinis* were planted in these places.

TULARE COUNTY.

Visalia. An active mosquito abatement district is functioning here where real results are accomplished in the control of mosquitoes.

KERN COUNTY.

Bakersfield. A mosquito abatement district is working here with intricate problems connected with drainage and irrigation. *Gambusia affinis* are plentiful in this district.

GLENN COUNTY.

Willows. Planting of *Gambusia affinis* have been made in the vicinity of Willows and in the territory lying between Norman and Delaven.

COLUSA COUNTY.

Williams. A large number of *Gambusia affinis* have been distributed in this territory.

YOLO COUNTY.

Woodland, Davis and Clarksburg. Extensive plantings of *Gambusia affinis* have been made in the vicinity of these places.

SOLANO COUNTY.

Dixon. *Gambusia affinis* were planted in the creeks between Dixon and Vacaville.

NAPA COUNTY.

The entire county of Napa was formed in a mosquito abatement district in 1925. Its first year's work will be completed in 1926. This district has acute problems in mosquito control.

SONOMA COUNTY.

South Sonoma M. A. D. This district was organized principally for the protection of the resort district lying between Sonoma, Boyes Springs and Agua Caliente. No work in the control of salt marsh mosquitoes has been undertaken.

Petaluma. Extensive plantings of *Gambusia affinis* have been made in the vicinity of Petaluma.

MARIN COUNTY.

Marin County M. A. D. Practically all of this county is organized in a district and all of the activities undertaken here have to do with the control of salt marsh mosquitoes.

San Rafael. *Gambusia affinis* have been extensively distributed in the vicinity of San Rafael.

Belvedere. *Gambusia affinis* have been established in this locality.

SAN FRANCISCO COUNTY.

Steinhart Aquarium. The superintendent and assistant superintendent of this aquarium are active supporters in the use of *Gambusia affinis* for mosquito control. The aquarium is supplied with a large number of fish which they distribute in small numbers to anyone desiring them.

CONTRA COSTA COUNTY.

Efforts have been directed toward the establishment of a mosquito abatement district which would include the northern end of the county from Martinez to Antioch including Concord.

ALAMEDA COUNTY.

A large amount of work has been accomplished toward the establishment of a mosquito abatement district in this county. Such a district has not been established as yet but it is believed that its formation will come later.

SANTA CLARA COUNTY.

Palo Alto. The Matadero Mosquito Abatement District covers the northern part of Santa Clara County. There is a movement on foot to enlarge this district so that it will embrace all of the territory at the southern end of San Francisco Bay.

SAN MATEO COUNTY.

San Mateo, Hillsboro, Burlingame. The Three Cities Mosquito Abatement District operates here. This was the first district to be formed in the state. Practically all of its work is in the control of salt marsh mosquitoes. *Gambusia affinis* have been widely distributed here.

Redwood City. The Pulgas Mosquito Abatement District operates here. This is another salt marsh district lying between the Three Cities District and the county line on the south. *Gambusia affinis* have been distributed throughout this district.

LOS ANGELES COUNTY.

Long Beach. This city maintains a mosquito abatement division in the local health department. Unfortunately, the department is not able to carry on any work outside of the city, particularly in the section near the Orange County line where salt marsh mosquitoes are exceptionally prevalent.

Gambusia affinis have been distributed in South Pasadena, Inglewood, Beverly Hills, Hollywood, Glendora and in the City of Los Angeles.

ORANGE COUNTY.

A survey of the entire county was made and *Gambusia affinis* were widely distributed throughout the county.

RIVERSIDE COUNTY.

Riverside. *Gambusia affinis* were planted in Riverside city and also in Blythe and vicinity.

REPORT OF THE HYGIENIC LABORATORY.**July 1, 1924, to June 30, 1926.**

WILFRED H. KELLOGG, M.D., Director.

When comparing the record of laboratory examinations for the present biennium with that of the preceding it is noted that there was a steady though moderate increase in all diagnostic examinations except diphtheria. The tabulation of general laboratory work is arrayed in tables covering six-month periods and the parasitological examinations are tabulated separately. (See report of the Division of Parasitology.) The total, however, excluding parasitology, is 11,000 less than for the preceding biennium, due to the falling off in diphtheria examinations which were 15,700 less.

The growth of the other work of the laboratory would certainly have been much greater than it was had it not been for the establishment of several new whole time health departments with their laboratories and the expansion of laboratory service in certain existing departments. Notable in the field of expansion is the Los Angeles County health department, which has organized a central laboratory and five branches.

The movement of decentralization, attendant upon the improvement of local laboratory service, has been encouraged by us, and a policy of aid and cooperation adopted which is believed to be one of the chief functions of a state laboratory.

The question naturally arises as to why the miscellaneous examinations should show any increase at all, considering the great reduction in diphtheria examinations. The answer is that the diphtheria reduction is not due solely to the greater activity of local laboratories; the most important factor is a state-wide recession of diphtheria morbidity. The number of cases of diphtheria reported in the state for 1924 was 11,110 giving a morbidity rate of 285. For 1924, the cases were 5575 and the rate 139. The fall is almost in exact proportion to the reduced number of examinations in the laboratory.

Policy in Regard to Local Work.

The Hygienic Laboratory does bacteriological and serological work for the control of communicable disease for all county and city health officers, state institutions, county hospitals, health centers, both official and unofficial, schools public and private, and all regularly licensed physicians. It does not, however, accept specimens from physicians in communities having an approved public laboratory. It is our policy to encourage the maintenance of qualified local laboratories and to this end, the Hygienic Laboratories encourages correspondence regarding local problems and furnishes, free of charge, certain reagents such as antigen for the Wassermann test and agglutinating antigen for typhoid and paratyphoid diagnosis. It is expected that later it will be possible to add immune sera for identification of species and amboceptor for complement fixation tests.

A bulletin is issued to certified laboratories and others desiring it, which serves the purpose of passing on to others in the same work, the results of research and improvements in technic. The scope of the

DIAGNOSTIC EXAMINATIONS.
July to December, inclusive, 1924.

	July		August		September		October		November		December		Totals
	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	
Anthrax.....						7				1		1	9
Botulism.....													
Bacillary dysentery:													
Blood—agglutination.....				3									
Feces—culture.....	1		1	1	1		1	7					4
Diphtheria:										1			10
Diagnostic and release.....	201	740	174	590	230	471	343	1,361	408	1,565	415	1,246	6,473
Special investigations.....			4	49	11	121	35	235	83	854	48	894	2,153
Virulence tests.....	4			8	3	19	15	48	24	94	19	142	322
Kollege immunity tests.....	15	22	26	41	23	42	27	53	25	43	13	30	231
Gonococcus infection.....	40	164	20	174	17	143	18	122	19	136	19	137	876
Malaria.....	1	44		24	4	33	1	12	1	17		8	138
Plague (squirrels and rats).....													
Rabies.....	5	12	7	11	2	9	7	12	6	13	7	13	70
Syphilis—Wassermann test.....	448	1,815	438	2,016	363	1,756	490	1,929	441	1,892	520	2,092	11,500
Tuberculosis:													
Sputum.....	60	148	43	135	57	148	16	81	14	80	15	87	680
Animal test.....	1	1		1		3		1		1		2	9
Typhoid:													
Widal test.....	25	58	11	57	21	74	12	44	9	24	8	29	286
Excreta.....	4	38	1	29		31	3	15	2	20	2	23	156
Blood culture.....	10	28		26	4	32	2	30	5	18	2	17	151
Paratyphoid:													
Agglutination.....													
Excreta.....				3			1	1			1	1	5
Blood culture.....													
Leprosy.....													
Vincent's angina.....													
Typhus (Wall-Felix).....													
Miscellaneous.....				7		10		8		6		4	40
Totals.....		3,087		3,175		3,401		3,959		4,765		4,727	23,114

DIAGNOSTIC EXAMINATIONS.

January to June, 1925, Inclusive.

	January		February		March		April		May		June		Totals
	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	
Antitoxin													
Bordetism													
Bacillary dysentery:													
Blood agglutination													
Feces culture													
Diphtheria													
Diagnostic and release	460	1,273	235	1,061	165	758	110	482	222	794	227	770	5,138
Special investigations	87	328	96	364	23	414	12	205	7	54			1,365
Virulence tests	18	113	3	80	5	23	2	24	2	21			268
Killing immunity tests	23	113	21	46	45	104	35	56	16	36	12	98	307
Gonococcus infection	35	188	18	141	21	165	31	213	20	133	26	133	973
Malaria													
Plague (squirrels and rats)	19		2	22		20	2	21		28	2	26	136
Plague (squirrels and rats)													
Plague (squirrels and rats)	12	19	10	18	15	26	12	18	7	18	7	11	110
Rabies	488	2,169	519	2,131	558	2,487	566	2,328	700	2,383	435	2,002	13,500
Syphilis—Wassermann test													
Tuberculosis:													
Sputum	29	126	18	120	24	137	28	126	11	163	19	144	816
Animal test			2	6		3	1	4				1	14
Typhoid:													
Widal test	5	32	6	17	4	21	4	23	10	34	7	36	163
Excreta	1	10		15	2	14		12	1	14		15	80
Blood culture	3	20	1	14	1	16		13	5	19		29	111
Paratyphoid:													
Agglutination			2	2				2					4
Excreta													
Blood culture													
Leprosy													
Venereal syphilis													
Typhoid (Well-Felix)													
Miscellaneous:													
Total	4,338			4,038		4,188		3,552		3,700		3,206	23,002

DIAGNOSTIC EXAMINATIONS.

July to December, Inclusive, 1925.

	July		August		September		October		November		December		Totals
	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	
Anthrax.....													
Botulism.....													
Bacillary dysentery.....													
Blood—agglutination.....													
Feces—culture.....													
Diphtheria:													
Diagnostic and release.....	136	480	147	402	113	463	154	715	52	545	13	269	2,883
Special investigations.....			4	13	17	227	51	407		15	6	50	712
Virulence tests.....		8	1	5		21	5	53		4	2	11	102
Kellogg immunity tests.....	20	49	30	47	21	39	35	59	26	42	23	32	268
Gonococcus infection.....	15	119	35	156	21	97	16	113	27	120	14	128	733
Malaria.....		24	8	42	2	24	3	14	3	14		12	130
Plague (squirrels and rats).....													
Rabies.....	6	18	1	5	7	11	1	10	5	7	1	9	60
Syphilis—Wassermann test.....	439	2,001	451	1,955	440	2,168	449	2,429	522	2,009	606	2,036	12,318
Tuberculosis:													
Sputum.....	21	112	31	134	19	116	26	129	22	121	14	113	725
Animal test.....		1		2									3
Typhoid:													
Widal test.....	6	49	13	64	6	26	7	54	18	36	17	26	255
Excreta.....		12	1	42	2	40	5	52	4	23		25	194
Blood culture.....		29	5	45	2	18		22	4	16	3	16	146
Paratyphoid:	3												
Agglutination.....			5	5		1	3	3	7	9	5	5	23
Excreta.....													
Blood culture.....													
Leprosy.....													
Vincent's angina.....													
Typhus (Well-Felix).....													
Miscellaneous.....		13		3		6		6		2		3	33
Totals.....		2,924		2,920		3,277		4,066		2,463		2,735	18,385

REPORT OF THE STATE BOARD OF HEALTH.

DIAGNOSTIC EXAMINATIONS.

January to June, Inclusive, 1926.

	January		February		March		April		May		June		Totals
	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	Positive	Total	
Anthrax.....													
Botulism.....													
Bacillary dysentery.....													
Blood—agglutination.....													
Feces—culture.....													
Diagnosis.....													
Diagnosis and release.....	39	243	73	352	111	420	139	503	87	489	158	526	2,533
Special investigations.....	9	14			1	24			3	31	12	54	123
Virulence tests.....	5		2	5	1			4	3	7	1	4	29
Kelllogg immunity tests.....	33	38	19	34	50	176	27	53	30	65	22	39	403
Canoevirus infection.....	24	108	29	121	16	98	15	129	14	152	23	127	735
Malaria.....							4	47	2	24		30	135
Plague (squirrels and rats).....								77				50	127
Polio.....	3	5	5	9	7		9	12	5	13	2	8	56
Salmon.....	465	2,155	421	1,978	515	2,583	550	2,422	599	2,314	639	2,450	13,902
Syphilis—Wassermann test.....													
Tuberculosis.....													
Animal test.....	20	88	32	146	47	162	26	134	27	140	40	198	868
Typhoid.....						4		4	1	3		15	15
Widal test.....	13	18											
Excreta.....	2	21	3	14	17	35	18	54	23	48	32	68	237
Blood culture.....						27	2	22	9	87	6	72	251
Paratyphoid.....													
Agglutination.....	8	8	1	1	2	2	4	4	1	1	4	4	20
Excreta.....													
Blood culture.....													
Leprosy.....													
Veneral syphilis.....								1			2	2	3
Typhus (Weld-Felix).....													
Miscellaneous.....						1		15		8		5	42
Totals.....		2,727		2,715		3,569		3,513		3,412		3,706	19,644

bulletin will be shown by the following representative subjects that have been considered during the period covered by this report. "The macroscopic agglutination technic"—"Centrifuging instead of prolonged incubation for agglutination tubes"—"A comparison of Kolmer's cholesterinized and acetone insoluble antigen"—"The diphtheria virulence test"—"The Kolmer Wassermann technic"—"The use of magnesium chloride as an aid in the titration of complement and amboceptor."

Certification of Laboratories.

Increasing attention is being given in different states to the need for some sort of supervision of clinical laboratories. This bureau was authorized by the State Board of Health in 1923 to inaugurate a plan of voluntary certification and the result has been very gratifying. There are at the present time 60 laboratories that have been approved and given certificates to that effect.

The need for protection of the people and their physicians and health departments against a low standard of service in this important field is evident to every competent laboratorian and to every physician who is himself sufficiently in touch with laboratory methods to recognize ignorance and charlatanism when it appears in the guise of diagnostic laboratory service.

In line with this conception of their duty as guardians of the public health, the State Board of Health initiated in 1923 the existing plan of laboratory certification, in this respect having been preceded only by the state of New York.

In the operation of this division of the work, an application for certification is followed by a personal visit to the laboratory by the director of the bureau. The applications are made in writing on a special form provided by the department. In this application questions are answered regarding educational qualifications and experience of the director, the number of employees, the physical equipment of the laboratory, types of work performed, etc. The applicant also agrees to keep careful records of work done, including the preservation of certain stained slides for a definite period and to submit to inspection as required. It has not been considered necessary or advisable to require particular methods of examination, but if the method in use is not considered a safe or effective one, approval of that particular examination is withheld, unless an approved method is adopted.

Under the regulations of the board, the director of a laboratory, if not the owner, must have full authority to control the policy of the laboratory, in so far as technical matters are concerned. The records that are required to be kept are those pertaining to the examination of specimens, such as results, patient and sender. Financial matters, fees for examinations, etc., are not inquired into. Changes affecting the directorship, removal of laboratory to new location, radical changes in technic and discontinuance of tests previously approved, must be reported to the director of the Hygienic Laboratory. Certificates are issued to the responsible head of particular laboratories and do not apply to other laboratories even when under the same management, or to the same laboratory under different management.

The laboratories at present on the approved list are the following:

Alameda City Laboratory.
Alameda County Health Center.
Alameda County Hospital.
Clinical Laboratory of Ruth M. Lane, Bakersfield.
Kern General Hospital Laboratory, Bakersfield.
Berkeley Municipal Laboratory.
Physicians Diagnostic Laboratories, Berkeley.
San Joaquin General Hospital Laboratory.
Laboratory of Dr. John Chain, Eureka.
Humboldt County Hospital Laboratory.
Glendale City Laboratory.
Dr. Ernest H. Ruediger, Hollywood.
Long Beach Health Department Laboratory.
Drs. Brem, Zeiler and Hammack, Los Angeles.
Dr. Mona E. Bettin, Los Angeles.
Los Angeles City Health Department.
Los Angeles County Health Department, Main Laboratory.
Los Angeles County Health Department, Whittier Branch.
Los Angeles County Health Department, Pomona Branch.
Los Angeles County Health Department, Alhambra Branch.
Los Angeles County Health Department, Monrovia Branch.
Los Angeles County Health Department, Redondo Beach Branch.
Angelus Hospital, Los Angeles.
Moore-White Clinic, Los Angeles.
Dr. H. E. Butka, Los Angeles.
White Memorial Hospital, Los Angeles.
Drs. Frey and McKnight, Los Angeles.
Clara Barton Hospital, Los Angeles.
Pasadena Health Department Laboratory.
Dr. Gustav Ruediger, Pasadena.
Palo Alto Clinical and Pathological Laboratory.
Western Laboratories, Oakland.
The Oakland Laboratory, Oakland.
Oakland Health Department Laboratory.
Orange County Health Department Laboratory.
Richmond City Laboratory.
Dr. C. D. Holliger, Stockton.
Dr. Bessie Stokes Martell, Santa Ana.
Santa Barbara City Health Department Laboratory.
Santa Barbara Cottage Hospital Laboratory.
Sacramento City Laboratory.
Dr. J. R. Snyder, Sacramento.
Sutter Hospital Laboratory, Sacramento.
San Joaquin Local Health District Laboratory.
San Luis Obispo Health Department Laboratory.
Monterey County Laboratory.
Dr. Rawson J. Pickard, San Diego.
Dr. H. A. Thompson, San Diego.
Salinas Clinical Laboratory.
Drs. Oliver and Knapp, San Francisco.
Children's Hospital, San Francisco.
Lane and Stanford Hospital Laboratory, San Francisco.
Dr. Marian H. Lippman, San Francisco.
San Francisco Health Department.
Dr. Ernst A. Victors, San Francisco.
The O'Reilly-Wheeler Laboratory, San Francisco.
The Frank Kolos Laboratories, San Francisco.
The Edward I. Sugarman Laboratory, San Francisco.
Brown and Brown Clinical Laboratories, Visalia.
Woodland Clinic Laboratory, Woodland.

Statistical Summary of Persons Examined for Protozoa and Worms in the Division of Parasitology, State Hygienic Laboratory, California State Board of Health, for the Biennium July 1, 1924, to June 30, 1926.

CHARLES A. KOFOID, Consulting Parasitologist.

	1924-25	1925-26	1924-26	Per cent
Total number persons examined for protozoa-----	2,996	3,838	6,834	
Total number persons examined for worms-----	2,205	2,648	4,853	
Total number persons positive for protozoa-----	1,757	2,650	4,407	64.5
Total number persons positive for worms-----	71	77	148	3
<i>Amœbæ</i> —				
Endamœba dysenteriae -----	479	413	892	13.1
Endamœba coli -----	137	93	230	3.4
Endamœba nana -----	544	1,195	1,739	25.4
Councilmania lafeuri -----	371	838	1,209	17.7
Iodamœba buetschlii -----	47	113	160	2.3
Dientamœba fragilis -----	24	69	93	1.4
Karyamœbina falcata -----	3	2	5	.08
Vahlkampfia sp. -----	--	8	8	.1
Unidentified amœba -----	2	4	6	.1
<i>Rhizopod</i> —				
Chlamydomphrys stercorea -----	--	3	3	.04
<i>Flagellates</i> —				
Giardia enterica -----	157	196	353	5.2
Trichomonas hominis -----	64	62	126	1.8
Trichomonas vaginalis -----	--	1	1	.01
Chilomastix davainei -----	180	273	453	6.6
Craigia hominis -----	23	21	44	.6
Pentatrichomonas arden delteili -----	2	3	5	.08
Enteromonas hominis -----	7	17	24	.4
Helkesimastix -----	1	--	1	.01
Waskia intestinalis -----	--	3	3	.04
Unidentified flagellate -----	2	4	6	.1
<i>Other Organisms</i> —				
Blastocystis hominis -----	1,018	2,335	3,353	49
<i>Nematodes</i> —				
Trichuris trichiura -----	23	28	51	1.1
Oxyuris incognita -----	19	13	32	.7
Oxyuris vermicularis -----	6	8	14	.3
Ascaris lumbricoides -----	2	7	9	.2
Hookworm -----	11	14	25	.5
Strongylus subtilis -----	--	1	1	.02
<i>Cestodes</i> —				
Tœnia saginata -----	9	6	15	.3
Tœnia echinococcus -----	1	--	1	.02
Hymenolepis diminuta -----	1	2	3	.07
Hymenolepis nana -----	3	5	8	.1
Dipylidium -----	--	1	1	.02

Statistical Summary of Fecal Examinations for Protozoa and Worms Made in the Division of Parasitology, State Hygienic Laboratory, California State Board of Health, for the Biennium July 1, 1924, to June 30, 1926.

CHARLES A. KOFOID, Consulting Parasitologist.

	1924-25	1925-26	1924-26
Total number fecal specimens examined for protozoa-----	10,660	12,341	23,001
Total number fecal specimens examined for worms-----	2,862	3,040	5,902
Total number positive examinations for protozoa-----	3,793	6,830	10,623
Total number positive examinations for worms-----	88	83	171

<i>Amœba</i> —	1924-25	1925-26	1924-26
<i>Endamœba dysenteriae</i>	812	685	1,497
<i>Endamœba coli</i>	215	149	364
<i>Endamœba nana</i>	950	2,456	3,406
<i>Councilmania laffleuri</i>	803	1,932	2,735
<i>Iodamœba buetschlii</i>	112	254	366
<i>Dientamœba fragilis</i>	32	124	156
<i>Karyamœbina falcata</i>	11	3	14
<i>Vahlkampfia</i> sp.	--	10	10
Unidentified amœba	3	7	10
<i>Rhizopod</i> —			
<i>Chlamydomphrys stercorea</i>	--	3	3
<i>Flagellates</i> —			
<i>Giardia enterica</i>	376	494	870
<i>Trichomonas hominis</i>	174	131	305
<i>Trichomonas vaginalis</i>	--	1	1
<i>Chilomastix davainei</i>	431	635	1,066
<i>Craigia hominis</i>	45	33	78
<i>Pentatrichomonas arden delteili</i>	2	5	7
<i>Enteromonas hominis</i>	16	25	41
<i>Helkesimastix</i>	1	--	1
<i>Waskia intestinalis</i>	--	6	6
Unidentified flagellate	3	4	7
<i>Other Organisms</i> —			
<i>Blastocystis hominis</i>	1,828	5,551	7,379
<i>Nematodes</i> —			
<i>Trichuris trichiura</i>	30	27	57
<i>Oxyuris incognita</i>	19	13	32
<i>Oxyuris vermicularis</i>	6	10	16
<i>Ascaris lumbricoides</i>	2	7	9
<i>Hookworm</i>	21	16	37
<i>Strongylus subtilis</i>	--	1	1
<i>Cestodes</i> —			
<i>Tænia saginata</i>	12	6	18
<i>Tænia echinococcus</i>	1	--	1
<i>Hymenolepis diminuta</i>	1	2	3
<i>Hymenolepis nana</i>	5	6	11
<i>Dipylidium</i>	--	1	1

Statistical Summary, by Counties, of the numbers of Physicians, Public Health Centers, Hospitals, and Clinics, Sending Specimens to Division of Parasitology, State Hygienic Laboratory, California State Board of Health, for the Biennium July 1, 1924, to June 30, 1926.

Alameda	188	San Diego	9
Amador	1	San Francisco	54
Butte	2	San Joaquin	7
Contra Costa	11	San Luis Obispo	1
Fresno	11	San Mateo	2
Humboldt	7	Santa Barbara	6
Imperial	1	Santa Clara	28
Inyo	1	Santa Cruz	4
Kern	3	Shasta	1
Kings	2	Siskiyou	4
Los Angeles	62	Solano	2
Madera	3	Stanislaus	7
Marin	3	Sutter	1
Mendocino	1	Tehama	3
Merced	1	Tulare	3
Monterey	4	Ventura	1
Napa	3	Yolo	1
Nevada	1	Yuba	4
Riverside	6	County unknown	14
Sacramento	5	Public health centers, hospitals, clinics, etc.	56
San Benito	2		
San Bernardino	3		
		Total	529

REPORT OF THE BUREAU OF TUBERCULOSIS.**July 1, 1924, to June 30, 1926.**

EDYTHE TATE THOMPSON, Director.

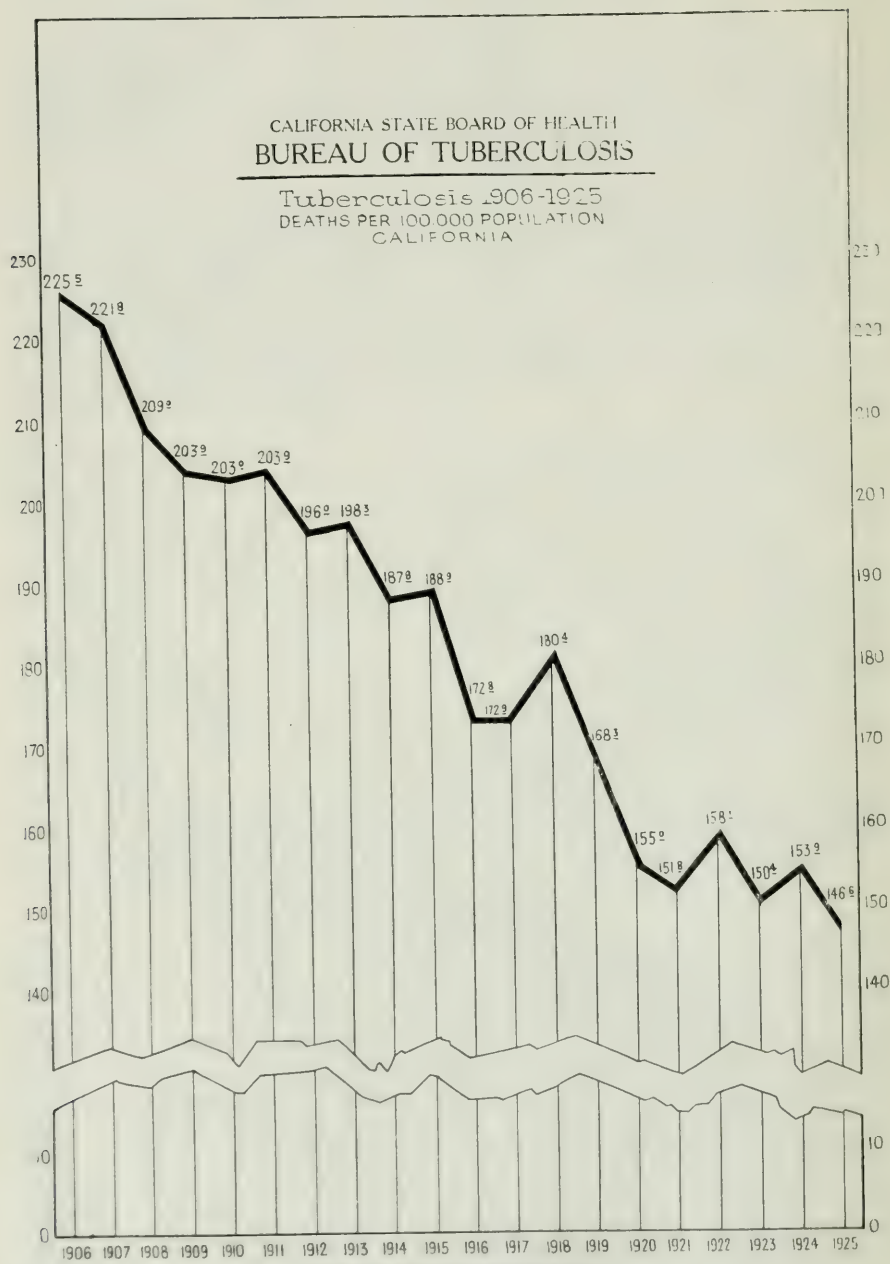
In 1911 the California legislature appointed a Commission on Tuberculosis to report its findings and recommendations to the 1913 legislature. The report covered the social and economic aspects of tuberculosis, as it was found at the time.

In a little over a decade California seems to have turned from one of the blackest pages in her social history to an era where social and industrial justice has very consciously contributed a large share towards the control of tuberculosis in this state. The director has publicly stated many times our appreciation of this help on the contributory causes of tuberculosis, and we are correspondingly grateful to the other state departments who year after year have, through the efforts of their departments, made California a safer and happier place in which to live.

Previous to 1914, the highest death rate in the state was among casual laborers. The director for the past ten years has made frequent reference to the social and physical condition of these men, but the enactment of the housing and immigration law, marked a step in the betterment of the conditions of these men on whom many groups in the state are dependent. The housing situation, as mentioned in the commission's report, has improved particularly in the camps and on the ranches, where these men work. The lodging-house situation in the larger cities needs immediate attention. San Francisco, Los Angeles and Oakland are still without provision to house properly the many homeless men who migrate through these cities on their way to the lumber camps in the north or the fruit and cotton-picking in the south. These places are a menace to public health and during the coming year it is to be hoped that some effort will be made by the boards of health and local tuberculosis associations to change the present condition. The condemnation of the one and two room shacks, particularly in Los Angeles, where many tuberculous Mexicans live, also needs consideration.

We are indebted to the Industrial Welfare Commission for the continued protection given to women in industry. The eight hour law and the minimum wage has raised the standard of living and helped hundreds of young people in this state. The greatly improved conditions under which they work has undoubtedly contributed a great deal to our campaign. Housewives still lead the highest number of women in our hospitals and clinics. The tabulated report of occupations is a fair index of where tuberculosis is claiming its greatest numbers. An analysis of the deaths, or attendance at the clinics, or admissions into the hospitals shows how much the Industrial Welfare Commission has been able to do in former years towards raising the standard of living and conditions under which women, who are gainfully employed, work in this state. No single industry now can be charged with contributing to tuberculosis; we are grateful beyond words that our California industries can no longer be charged as contributory causes to tuberculosis.

The Department of Children's Aid is another state agency that has assisted our program with their payment of state aid to children whose



fathers are in sanatoria. There were 600 children last year who received this aid. The State Dairy Bureau is another department which, through its activities, has provided excellent weapons in the fight against tuberculosis.

The state and local tuberculosis associations continue to render invaluable aid in carrying on programs that are of great assistance to the state and local boards of health. The establishment of bureaus of tuberculosis in city and county boards of health is a splendid step towards recognizing tuberculosis officially. The San Francisco Health Department has a full time director of the Bureau of Tuberculosis as has also the Los Angeles County Health Department. Many of the cities have already provided tuberculosis nurses and have taken over the operation of the clinics.

Necessity for Local Ordinances.

The necessity for an ordinance requiring the examination of food-handlers is a very necessary part of our program. The danger of contamination from hands of people without a clean bill of health does not rest just with tuberculosis, but until housewives and the general public make this demand, we shall probably not get very far, though we have and will continue the agitation for the ordinance. Pasadena at present is the only city in the state having such an ordinance. The state law prohibits tuberculous people from handling food, but until there is a local ordinance requiring the examination of all food handlers, the law is of little use.

Enforcement of the Present State Law.

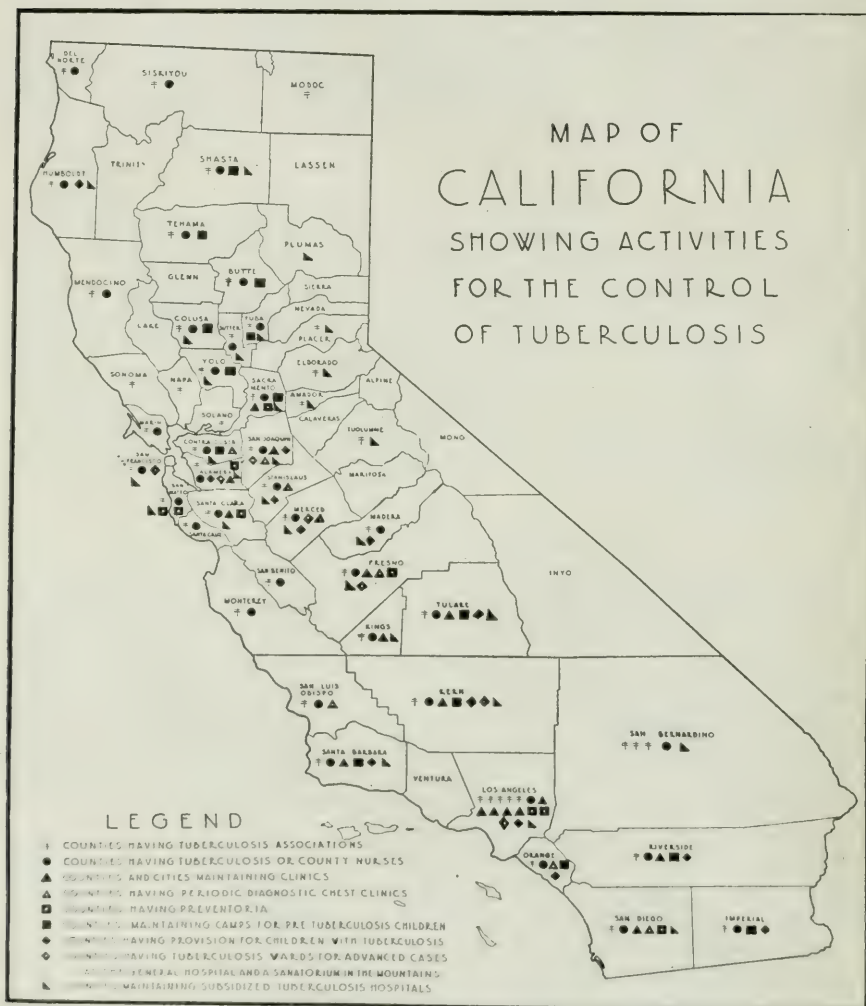
The state law requires that physicians report tuberculosis to the State Board of Health on a form printed by the Bureau of Tuberculosis. Since 1914 we have nearly doubled the number of reported cases, though we know that this figure, 9914, is not an index in any way to the real number of cases of tuberculosis. It is not to the credit of any physician in California who evades the law requiring him to report tuberculosis. Often the first report of the patient is the death certificate bearing the patient's name. We know that tuberculosis is decreasing in California, as far as the deaths are concerned because of the great number of patients now under treatment.

The anti-spitting law is enforced only as individuals are decent enough to avoid expectoration on sidewalks and stairways. The bureau continues to distribute large numbers of placards, urging people to "Keep California Clean."

The subsidy law continues its successful operation and with the exception of only one county in the state, the bureau has received splendid cooperation from the supervisors. Nearly all of the counties are as rapidly as possible providing care for the advanced cases in pavilions operated in conjunction with the general hospital, so that the sanatorium may be used for early cases. So comfortably are these buildings constructed, according to the subsidy standard, that patients no longer ask to be sent to the mountain sanatoria.

It is also worthy of comment that in all of the larger counties provision has been made for children in separate units. Open-air

schools are part of the plan in each building. Mention should be made of the medical care and treatment in the county sanatoria. All the sanatoria being operated away from the general hospitals are now in charge of full time medical directors who are tuberculosis specialists. The sanatoria are all provided with laboratories, complete X-ray equipment, sun lamps, operating room and specially built porches for heliotherapy. The wards operated in conjunction with the general hospitals,



particularly in the larger cities, have the benefit of excellent medical care. The supervisors in the counties operating sanatoria have been most generous in their desire to stress treatment, care and proper food, necessary always for results, as against expensive buildings with inadequate care.

The law giving the supervisors the authority to employ county nurses has also been of tremendous help to us.

Further Recommendations of the 1911 Tuberculosis Commission.

(1) In reviewing briefly the recommendations of the commission, we have mentioned the splendid cooperation existing between the bureau and the local health departments. The first recommendation of the commission was that there be a correlation of all the activities of individuals and organizations, both public and private, that deal directly or indirectly with tuberculosis problems. The map illustrating the machinery provided by the private and official agencies, shows how completely this has been done.

(2) "The correlation and general supervision can best be accomplished through the establishment of a State Bureau of Tuberculosis." This has now become an accomplished fact. The bureau for a number of years was adequately supported so that a great deal of the correlation was done during that time.

(3) "Complete and Prompt Registration of Cases." Comment has already been made on the fact that registration has doubled in ten years, but that reporting of cases is still far from 100 per cent.

(4) "A Tuberculosis Dispensary System Should be Established." The report on the dispensaries or clinics in the larger cities will show how greatly the dispensary service has grown. The report on the diagnostic chest clinics in the smaller communities also shows how many people have been examined during the year. The bureau's field workers, Miss Linda Mitschke, R.N., and Miss Bessie Taylor, R.N., have contributed greatly to the success of these clinics by their surveys and follow-up work and supervision of the local nurses. The California Tuberculosis Association has paid the other expenses of the diagnostic clinics. Only those counties handicapped by lack of hospital pavilions have been unable to profit by this work.

Diagnostic Chest Clinics.

	Lompoc		Santa Maria		Total
	Children	Adults	Children	Adults	
Number examined.....	20	16	13	12	61
Diagnosis:					
Arrested.....		4			4
Suspectious.....	7	2			9
Positive.....	3	7	3	4	17
Negative.....	10	3	9	8	30
Tuberculosis of spine.....			1		1
Tuberculosis of hip.....					1
Referred:		1			1
Observation.....					
Private physician.....	3	3	2	1	9
Sanatorium.....	4	6		3	13
Preventorium.....	3	3	3	4	13
Exclusion from school.....	10		2		12
Hygienic living.....	4				4
Tonsillectomy.....	10	6	2	3	20
Throat and nose examination.....	5	1	4	2	12
Re-examination.....	1	1			2
Sputum examination.....	1	1	2	2	6
X-ray.....			1	1	1
.....			4		5
Total children.....					33
Total adults.....					28

	Lompoc	Santa Maria
Underweights:		
4 to 6 years.....	3	
7 to 9 years.....	4	2
10 to 19 years.....	13	6
Totals.....	20	8

NOTE.—In Lompoc clinic, five of the seven cases of positive Tuberculosis among adults ranged in ages from 13 to 16 years.

Butte County, October 23 and 24, 1925.

	Oroville				Chico				Grand total
	Children	Adolescents	Adults	Total	Children	Adolescents	Adults	Total	
Number examined.....	6	3	10	19	52	20	39	111	120
Diagnosis:									
Arrested.....							10	10	10
Suspicious.....	1		3	4	8	5	8	10	19
Positive.....	2	2	5	9			4	4	13
Negative.....	3	1	2	6	44	15	17	76	82
Referred:									
Observation.....		3		3	20	9	7	36	39
Clinic.....					6			6	6
Private physician.....	3	3	6	12	11	13	30	54	66
Sanatorium.....	1		5	6			1	1	7
Preventorium routine.....	4	3		7	13	7		20	27
Exclusion from school.....	2			2	2	2		4	4
Dental care.....					7			9	9
Hygienic living.....		2		2	12	3	6	21	23
Tonsillectomy.....					6			6	6
Throat, nose examination.....			2	2	7		4	11	13
Periodic examination.....	2		1	3	10	9	12	31	34
Sputum examination.....			5	5	10	7	14	31	36
X-ray.....	2	1	6	9	19	7	8	25	34
Wassermann.....		1		1	9	7	8	24	25
Number who were contacts to tuberculosis.....	3	3	6	12	22	7	12	41	53

	Oroville	Chico	Total
Underweight 7 per cent or more:			
4 to 6 years.....		3	3
7 to 12 years.....	4	17	21
13 to 18 years.....	2	11	13
19 years and over.....	4	8	12
Totals.....	10	39	49

Sutter and Yuba Counties, October 13, 1925.

	Sutter County				Yuba County			
	Children	Adolescents	Adults	Total	Children	Adolescents	Adults	Total
Number examined.....	15	6	9	30	20	8	26	54
Diagnosis:								
Arrested.....								
Suspicious.....	3		1	4	3	2	7	12
Positive.....	1		3	4			4	4
Negative.....	11	6	5	22	17	6	15	38
Referred:								
Observation.....	6	1	3	10	5	4		9
Private physician.....	5	2	5	12	3	4		14
Sanatorium.....	1		3	4			2	2
Preventorium.....	4			4	2			2
Exclusion from school.....								
Dental care.....								
Hygienic living.....			2	2	5	3	4	12
Tonsillectomy.....	1			1	6	3		9
Throat, nose examination.....								
Periodic examination.....	5		5	10	5	4	3	12
Sputum examination.....	1		1	2	1		2	3
X-ray.....	1		1	2	1	1	1	3
Wassermann.....								
Number of contacts to tuberculosis.....	6	1	1	8	3	2	5	10

	Sutter County	Yuba County
Underweight 7 per cent or more:		
7 to 12 years.....	8	7
13 to 18 years.....	2	5
19 years.....	14	1

Sonoma County, December 9-13, 1925.

	Sonoma				Petaluma			
	Children, 1 to 12 years	Adolescents, 13 to 18 years	Adults, 19 years and over	Total	Children, 1 to 12 years	Adolescents, 13 to 18 years	Adults, 19 years and over	Total
Number examined.....	11	8	4	23	27	11	15	53
Diagnosis:								
Positive.....	2	1		3		1	3	4
Suspicious.....	4	1	1	6	8	5	5	18
Arrested.....								
Negative.....	5	5	3	13	19	5	7	31
Referred:								
Observation.....	0	2	3	5	5	5	1	11
Private physician.....	3	2	3	8	11	3	2	16
Sanatorium.....	3	1		4	1	1	1	3
Preventorium.....	2	2		4	6			6
Exclusion from school.....	2	1		3	3	5		8
Dental care.....					1		1	2
General hygiene.....	4	5		9	6	3	1	10
Tonsillectomy.....					4			4
Throat and nose examination.....	2			2	2	2	1	5
Re-examination.....	2	2	1	5	5	5	2	12
Sputum examination.....							1	1
X-ray.....	2		1	3	5	4	5	14
Wassermann.....								
Thyroids noted.....	1			1		2	2	4
P. M. test.....	7	7		14	10			10
Contacts to tuberculosis.....	3	1	1	5	14	2	7	23
Underweights 7 per cent or more.....	6	7		13	11	8	4	23

	Sebastopol				Santa Rosa			
	Children, 1 to 12 years	Adoles- cents, 13 to 18 years	Adults, 19 years and over	Total	Children, 1 to 12 years	Adoles- cents, 13 to 18 years	Adults, 19 years and over	Total
Number examined.....	25	14	14	53	74	36	25	135
Diagnosis:								
Positive.....			2	2	2	4	10	16
Suspicious.....	6	5	4	15	18	9	8	35
Arrested.....			2	2				
Negative.....	19	9	6	34	54	23	7	84
Referred:								
Observation.....	9	3	4	16	57	12	2	71
Private physician.....	9	3	4	16	49	5	6	60
Sanatorium.....						2	3	5
Preventorium.....	4			4	18	4		22
Exclusion from school.....					5	1		6
Dental care.....	3		2	5	9	4	6	18
General hygiene.....	10	6	3	19	18	11	1	20
Tonsillectomy.....					5	1		6
Throat and nose examination.....	2	1	2	5	18	10	1	29
Re-examination.....	9	3	3	15	10	7	2	19
Sputum examination.....		1	1	2	4	6	15	25
X-ray.....	4	4	5	13	39	16	14	69
Wassermann.....	2			2	19	6		25
Thyroids noted.....			2	2	5	3	2	10
P. M. rest.....	17	7	2	26	40	18	3	61
Contacts to tuberculosis.....	7	6	5	18	22	11	13	46
Underweights 7 per cent or more.....	13	7		20	27	17	6	50

Colusa County, May 12 and 20, 1926.

	Cachil Debe (Indians)				Colusa				Grand total
	Children, 1 to 12 years	Adoles- cents, 13 to 18 years	Adults, 19 years and over	Total	Children, 1 to 12 years	Adoles- cents, 13 to 18 years	Adults, 19 years and over	Total	
Number examined.....	8	2	7	17	39	12	23	74	91
Diagnosis, tuberculosis:									
Positive pulmonary.....		1	1	2	1		5	6	8
Tuberculosis enteritis.....						1		1	1
Suspected tuberculosis.....			1	1	1	1	2	4	5
Arrested.....			1	1					1
Negative tuberculosis.....	4	1	4	9	26	10	16	52	61
Hnum adenopathy.....	4			4					4
Other diagnoses noted:									
Trache's bronchial adenitis.....									
Cervical glands.....					9			9	9
Thyroid.....							3	3	3
Heart.....					1		1	2	2
Bronchitis.....					4		1	5	5
Bronchial asthma.....							1	1	1
Referred for:									
Observation.....	5		1	6	11	3	6	20	26
Private physician.....					2	1	3	6	6
Sanatorium.....		1	1	2	1		3	4	6
Preventorium.....					6	1		7	7
Exclusion from school.....									
Dental care.....					1			1	1
General hygiene.....		1		1	7	4		11	12
Tonsillectomy.....		1	1	2	8	1	1	10	11
Examination, eye, ear, nose, throat.....									
Pneumococcus.....	1	1	1	3	6			6	9
Sputum examination.....		1	1	2	3		4	7	9
X-ray.....	5		1	6		1	3	6	12
Tuberculin test.....	6	1	1	8		1	1	2	10
Wassermann.....					1		1	2	2
Heliotherapy.....	8			8	1	1		2	10
P. M. rest.....	1	1	1	3	7	1	2	10	13
Contacts to tuberculosis.....			1	1				1	2
Reopened contacts.....					2			2	2
Contacts to tuberculosis.....	6	2	5	13	28	9	13	50	63
Underweights, 7 per cent or more.....					10	6		16	16

The group of home cases, hospital cases, sanatorium cases, work colony cases, and special cases recommended by the clinician are all cared for now except in the "Work Colony" Plan. Such a plan has been tried out with a small group, but recommendations for continuation at this time do not seem advisable. Children termed special cases in the report now have access to the Shriners' hospitals and other institutions taking nonpulmonary types. Open-air schools, nutrition classes, summer camps, and preventoria are now automatically part of the program.

Chest Examination of High School Students.

In cooperation with the San Francisco Tuberculosis Association the Bureau arranged for a series of chest clinics in two of the high schools in San Francisco. We were fortunate to have recognized chest specialists do the examining. Drs. Ruth Burr, Ethel Owen, Mary Mentzer, Ina Richter, and Isabel Clinton examined the girls, and Drs. Harold Trimble, Philip Pierson, Charles Ianne, and B. L. Friedlander examined the boys. The work was made possible through the help of the Physical Education Department of the San Francisco schools.

Physical Examination of 556 High School Girls.

Age	Number examined	Normal weight	7 per cent under	10 per cent under	10 per cent over	Grades			
						I	II	III	IV
13.....	3	3				1	2		
14.....	10	6		1	3		10		
15.....	115	72	2	12	29	3	101	11	
16.....	202	107	13	28	54	3	119	53	27
17.....	154	76	17	29	32	3	47	76	28
18.....	61	25	7	13	16		16	10	35
19.....	9	3	1	3	1	1	1	3	4
20.....	1			1					1
25.....	1				1		1		
Totals.....	556	292	40	87	136	11	297	153	95

Age 15 years—6 girls 30 per cent above normal weight.

Age 16 years—8 girls 30 per cent above normal weight.

Age 17 years—6 girls 30 per cent above normal weight.

Findings—

Anemic	7
Glands, A. C. and P. C. palpable	129
Thyroid gland enlarged, palpable, adolescent type	159
Thyroid gland enlarged, accompanied by tremor (to be investigated)	12
Tonsils, cryptic inflamed	54
Nasal defects	22
Teeth, carious, oral hygiene poor	96
Ear conditions to be investigated	2
Eye conditions to be investigated	5
Heart, murmurs, enlargement	94
Heart conditions recommended for further investigation	13
Questionable lung conditions	84
Malnourished (poor physique and development)	6
Poor circulation	9
Abdominal tenderness	44
Kidney conditions to be investigated	6
Endocrine type	4
Infantile paralysis	1

Faulty habits—

Correction of diet recommended	57
In need of more sleep and rest	24
Insufficient exercise	11

Constipation to be corrected	25
More than two hours' daily home study	49
More than two hours' daily work outside school	37
Recommendations to restrict exercise	31
History of tuberculosis among relatives	6

Physical Examination of Boys in San Francisco High Schools Known to Be Seven Per Cent or More Under Weight and Those Excused from the Usual Gymnasium and School Game Routine.

Total number examined	234
Number not referred	52
Number referred for defects and habits	182

Ages—

Twenty years	1
Nineteen years	2
Eighteen years	15
Seventeen years	35
Sixteen years	48
Fifteen years	63
Fourteen years	13
Thirteen years	5

Grade in school—

First year	76
Second year	83
Third year	32
Fourth year	11

Findings—

Palpable glands	43
Carious teeth	21
Tonsils infected	21
Nasal defects	16
Ear conditions	4
Eye conditions	2
Heart, murmurs, enlargement, no disease	28
Heart disease	12
Questionable lung conditions	33
Poor circulation	13
Malnourishment (poor physique and development)	4
Thyroid abnormal	6
Endocrine disturbance	8
Anaemia (secondary)	5
Surgical tuberculosis (spine)	3
Tuberculosis, other organs (scrotum)	1
Arthritis	1
Kidney conditions	1
Tapeworm, suspected	1
Stomach	1
Postural defects	33
Paralysis, infantile	2
Defective mentality suspected	1

Contacts to tuberculosis	2
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Habits to be corrected—

Food increased	95
Rest increased	78
Work discontinued	33
Study discontinued	5

New Hospitals.

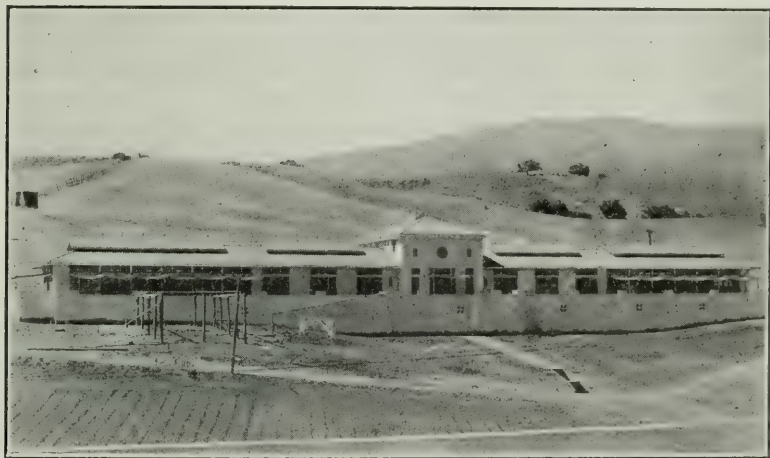
The new pavilion at the San Mateo Community Hospital was opened last year. It has already proven its need and plans are on foot for a second unit of the same type.

In the summer of 1925 a number of meetings were held with San Joaquin and Calaveras counties, with the result that plans are being drawn for a joint county sanatorium located in the mountains of Calaveras County, the sanatorium to be known as the Bret Harte Sanatorium.

The San Geronio Sanatorium of Orange, Riverside, and Imperial counties is being built. San Diego has completed an additional building for male ambulatory patients, and a children's building is in process of construction. Los Angeles County has greatly increased the buildings at Olive View. Ventura County is building a pavilion at the general hospital and is giving consideration to a sanatorium in the foothills. Santa Barbara has ordered plans for a children's unit. San Francisco has splendid provision for children on the roof of their present hospital, and Weimar has a new building.

Cooperation with Santa Barbara County.

Immediately following the earthquake, the director proceeded to Santa Barbara to assist with the plans of moving the tuberculous patients elsewhere since the patients from the general hospital had to be housed in the Antonio Sanatorium. A number of the counties signi-



Type of building. Antonio Sanatorium, Santa Barbara, California.

fied their willingness to assist. The patients were finally transferred to San Diego County.

Agitation in Counties Needing New Hospitals.

There are a number of counties in the state that are still without adequate provision for the care of tuberculous patients in their communities. A great deal of time has been spent in Sonoma County and a decision has been reached to place the matter of a tuberculosis hospital on the November ballot. Fresno County lost the vote on the hospital bond issue, undoubtedly because the location of the hospital in the foothills was not stipulated on the ballot. Monterey and Santa Cruz counties are willing to build but prefer a joint hospital located in the foothills. Santa Clara County was approached to erect a building with San Francisco but declined. They are planning additions at their present hospital.

Future Work.

A decade in retrospection seems a very short time, yet the delay in some of the counties has made the difference between restoring many people to their families as against their untimely deaths. It seems a very long time to the bureau's small staff since the machinery for the control of tuberculosis was set in motion, yet it is an accepted fact that no state in ten years has provided machinery for control as speedily as California. Aside from the saving of lives in the various communities, the actual expense has been proportionately small. It is true that the bureau had in the beginning to keep a close watch on the hospitals because of the fact that the change of method both in the construction and type of building and the care and treatment necessary to secure the subsidy, was so drastic that it practically caused a revolution in the type of hospital care provided. The counties, however, in many instances as soon as they began to see the results and see their neighbors and friends occupying beds, have far exceeded the demands made on them by the bureau. Years ago someone suggested that the law should have been made mandatory instead of an enabling act, but we are inclined to believe that the law giving permission has done a great deal more than could possibly have been done if it had been compulsory. Our greatest future need at present lies in the fact that provision must be made for increasing our turnover in the hospital. This can only be done by giving the patient a dollar a day towards his maintenance, if he returns home and is under strict supervision of a local physician and nurse. This would save the counties from having to increase their bed capacity and the patient could always return if he were not feeling as well as when he left the hospital.

The other problem that confronts us is the importation of Mexican laborers who come into the state with their families to help harvest the fruit and cotton. These people, many of them, have active tuberculosis within the family group, and they are centers of infection to an enormous number of people. Many of the counties have such strict hospital requirements that it is impossible for these people to be cared for even if they are very ill. The director has already presented a resolution which was unanimously carried before the San Joaquin County Supervisors' Association, calling for a careful physical examination before these people are allowed to enter California.

Survey of Mexicans in the Los Angeles County Hospital.

A very valuable survey was made by the field workers of the number of Mexicans who were cared for in the Los Angeles County Hospital for the past two years. This survey further substantiates our claim and demands for an adequate physical examination.

The Migratory Consumptive.

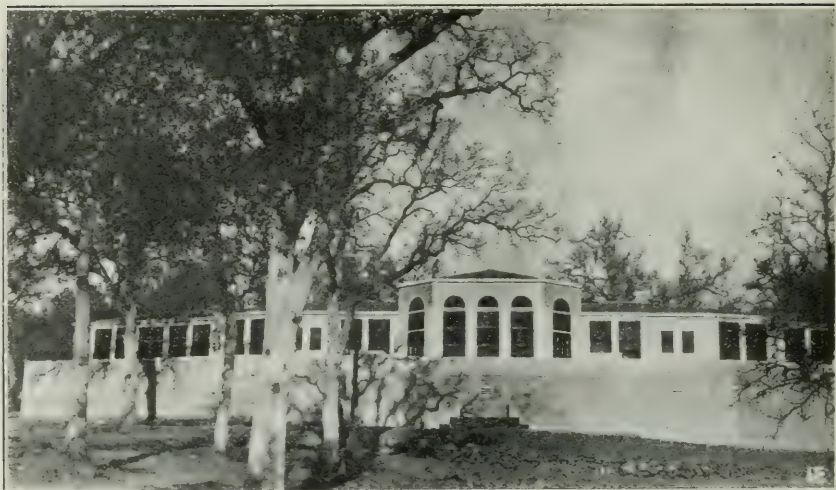
Years ago social workers and physicians and nurses and the general public were apt to bemoan the problems confronting them of the indigent migratory consumptive. Looking back on the individual whose lodge, or church, or union, or family and friends took up a collection and bought him a ticket to California where he was a problem with the

local group, one wonders why we ever felt that the individual was a problem, because he could be returned to his home and frequently he was so ill that the problem did not remain a difficult one very long. Now, however, since the migratory consumptive soldier has at last been placed in government hospitals worthy of the name, we are confronted with a new type of migratory consumptive. The remnants of a car can very frequently be purchased for less than it costs for a one-way ticket for one person. It provides not only a channel of transportation for the sick member of the family, but it brings also other members who become dependent. Nearly every town in the southwest realizing what it means in their community to allow these people to gain a residence, have repaired their cars or bought them a tire, but never have failed to buy them gasoline enough to get them out of the community, so that eventually they reach California. The untimely advertising of many chambers of commerce and groups interested in cotton or fruit, lettuce or melons, has also served as an incentive for these people to feel that they can pick up an occasional day's work. Some legislation must be enacted at the next legislature drastic enough to forbid these people becoming a burden on the community. We have solved it to a very large extent as far as tuberculosis hospitals are concerned, and it will have to be solved with reference to these migratory indigents who carry with them a sick member of their family to serve as an appeal for funds.

Cost of Sanatoria.

The bureau frequently receives from other states inquiry as to cost of the various sanatoria in California.

Ahwahnee Sanatorium operated by Madera, Merced and Stanislaus counties in the foothills of the high Sierras, on the well known Wawona entrance to the Yosemite was opened in 1919. This sanatorium is 32 miles from a railroad, the site was chosen after nearly three months of surveying various locations. Extreme heat in summer and fog in winter made any location in the San Joaquin Valley out of the question. The present location is ideal, for it is cool in summer and warm in winter. The buildings are inexpensive in construction but very comfortable, splendidly equipped with the following buildings on the 320-acre site. Administration building, formerly an old hotel, houses the male help and also has a large kitchen that takes care of hospital staff and help, except the children's building which has staff and helps dining room. There is also a twenty-four bed hospital of private rooms; in this building is the examination and operating room, X-ray, the laboratory drug room, treatment rooms for Alpine lamp, with porches for sun treatment so patients can be moved directly from their rooms to the treatment porch without leaving their beds. There is a thirty-six bed infirmary for semi-ambulant cases, one ten bed unit for women patients who are ambulatory, two units of the same type for men, a beautiful twenty-four bed building for children some distance from the other buildings that is operated separately. A fine home for the nurses, a large recreation hall, laundry and power plant complete the sanatorium group of buildings. Besides this there are stables and chicken



Ahwahnee Sanatorium. Children's Building.



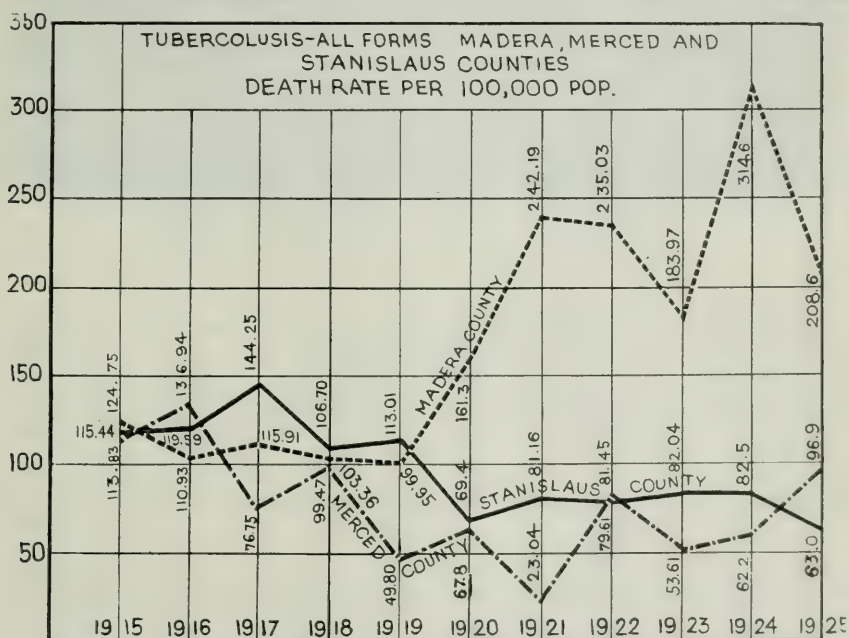
These thoroughbred Holsteins supply the milk used at the Ahwahnee Sanatorium.

yards and storage for food. The cost of this sanatorium up to March 31, 1926, was as follows:

Real estate.....	\$20,075 00
Buildings.....	219,984 00
Equipment.....	60,964 52
Live stock.....	10,061 77
Total.....	\$310,985 89
Maintenance and operation.....	313,421 09
Grand total.....	\$624,406 98

The cost has been paid by the counties on the basis of their assessed valuation:

Stanislaus County paying.....	41.410%
Merced County paying.....	32.814%
Madera County paying.....	19.776%

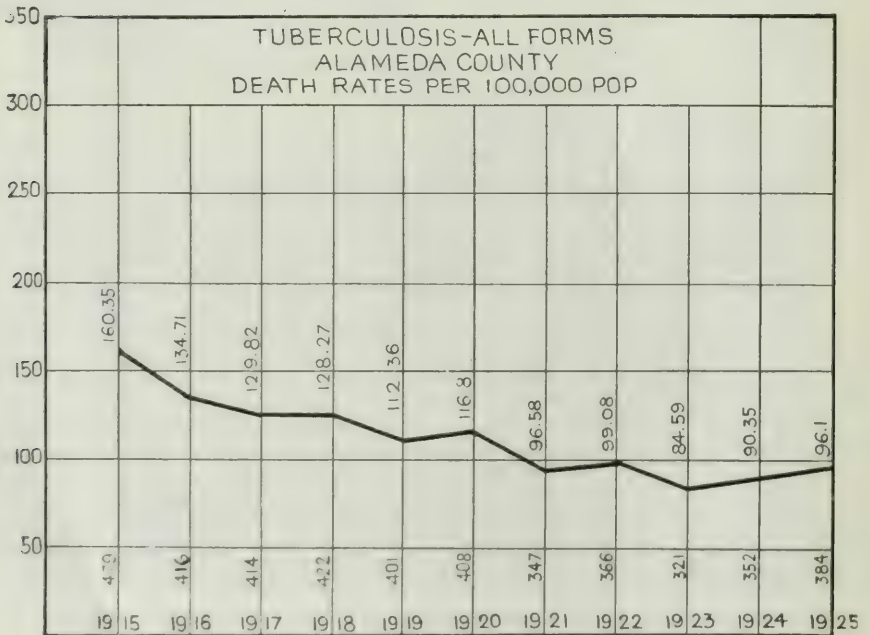


When the bureau first began the agitation for counties to build and operate hospitals there was considerable speculation as to the method to be used for payment. It is obvious that if the assessed valuation is high, the population is proportionately large and in that case the county's number of tuberculous cases is also in proportion. None of the counties operating hospitals together have ever complained of the plan since it is the only fair way in which the amounts needed for building and operation can be met. This hospital to date has cared for about 300 patients.

Alameda County was the first county in California to build a separate sanatorium to be operated under the subsidy. The cost of the land and buildings to date is \$488,854.34. It must be a great source of satisfaction to the supervisors and taxpayers of Alameda County to visit

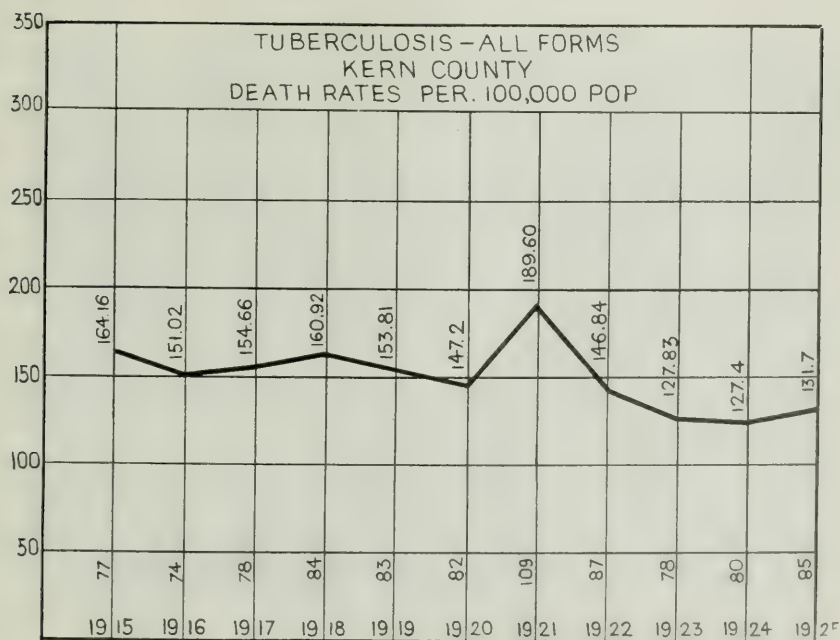


Arroyo Sanatorium. Alameda County Children's Building.



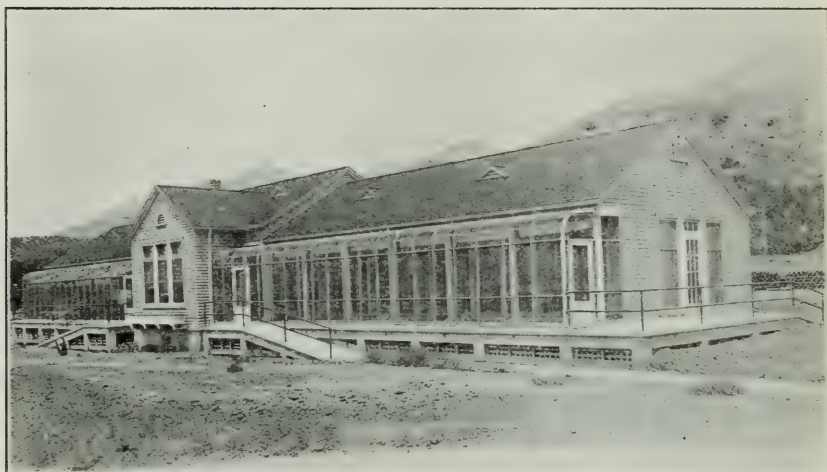


Stony Brook Retreat Sanatorium, Kern County.

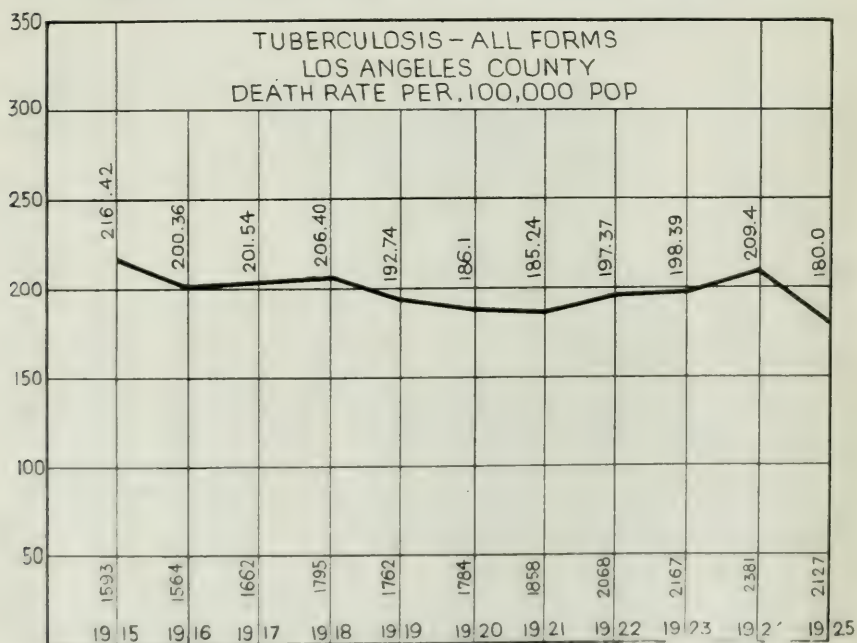


Arroyo Sanatorium and see the splendid young people who are there regaining their health. Arroyo had the first building for children in the state.

Here also has been developed a splendid rehabilitation program that

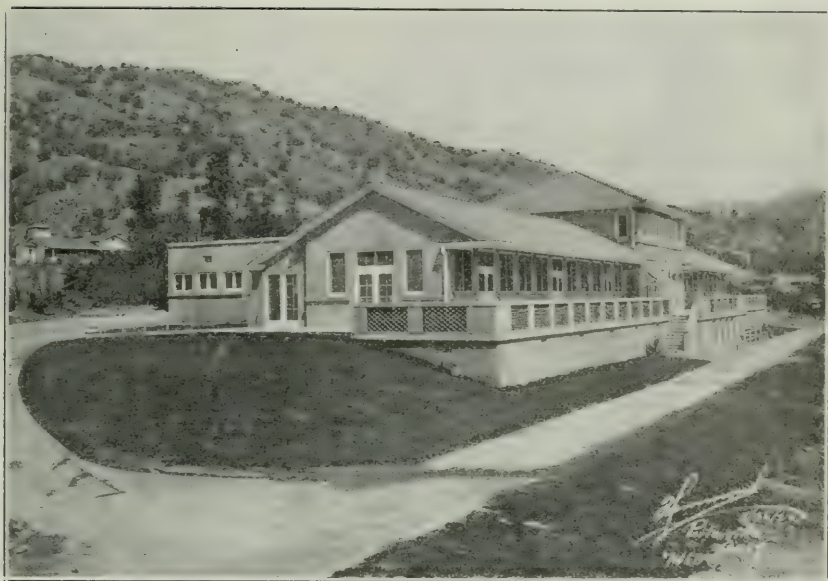


Sleeping unit for ambulatory patients, Olive View Sanatorium, Los Angeles County.



should be an example to every hospital in the state. The declining death rate in this county is proof of the wise investment made here.

This county also operates at the infirmary at San Leandro a pavilion for advanced cases. These patients also have the benefit of excellent



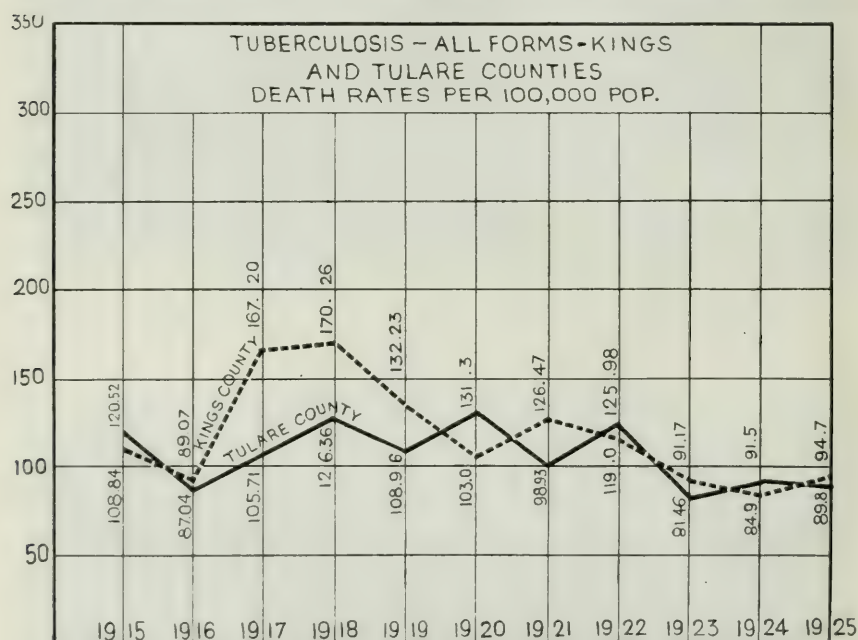
Children's Building, Tulare-Kings Joint Sanatorium.



Interior of Children's Building, Tulare-Kings Joint Sanatorium.

medical care and treatment. Kern County, operating Stony Brook Retreat on the crest of the Tehachapi Mountains, offers an example of what excellent care can be given in very cheap buildings. The sanatorium was remodeled from an old road camp. The cost of the buildings to date is \$50,000. Provision is made for children and this summer a new twenty-five bed infirmary and twenty-five bed children's building will be built.

Los Angeles County is now providing, at Olive View, care for over 600 patients besides operating 100 beds for advanced cases at the general hospital. The plan for Olive View originally was to use it for early cases. Since the first buildings were built, literally dozens of new buildings for patients, staff, help and storage have sprung up until Olive View looks like a village of busy people instead of tuberculous



patients. A visit at the noon hour will show electric food trucks running down the paved streets in front of the buildings, leaving the food in thermos containers for each building. Schools are provided here for the children and a large occupational therapy building, that can be used for recreation also, is in process of construction. Olive View is trying some interesting experimental work with ex-patients.

The total cost of land and buildings to date at Olive View is \$1,420,284.19.

In connection with the report on Olive View mention must be made of the excellent medical and nursing care there. The outdoor relief department of Los Angeles County has made possible a splendid system of admitting patients to Olive View as well as having a sympathetic understanding of the patients' needs when they leave the sanatorium.

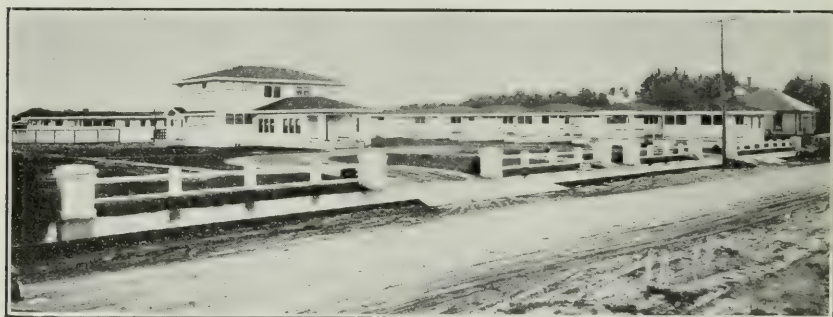


Weimar Joint Tuberculosis Sanatorium.

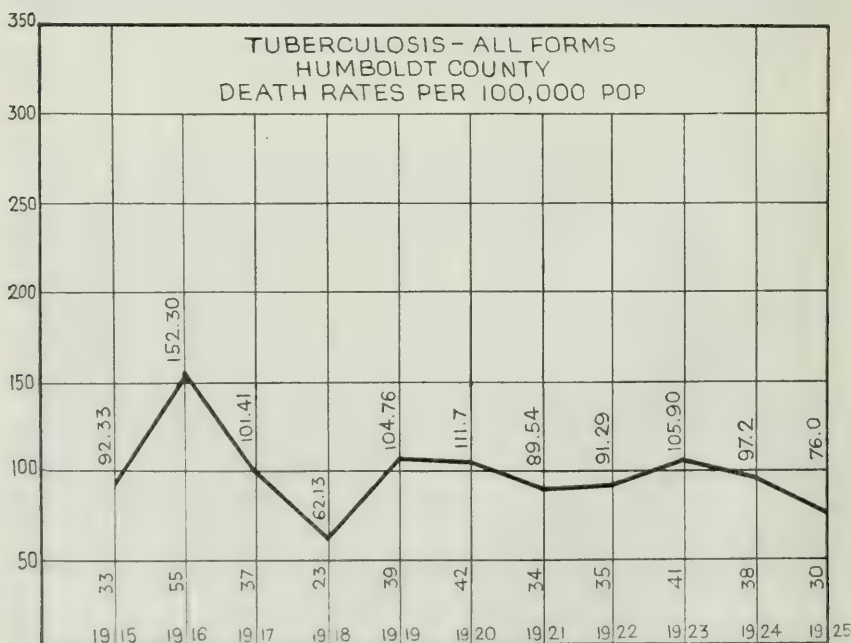


Sleeping Unit for Women Patients, Weimar Joint Tuberculosis Sanatorium.

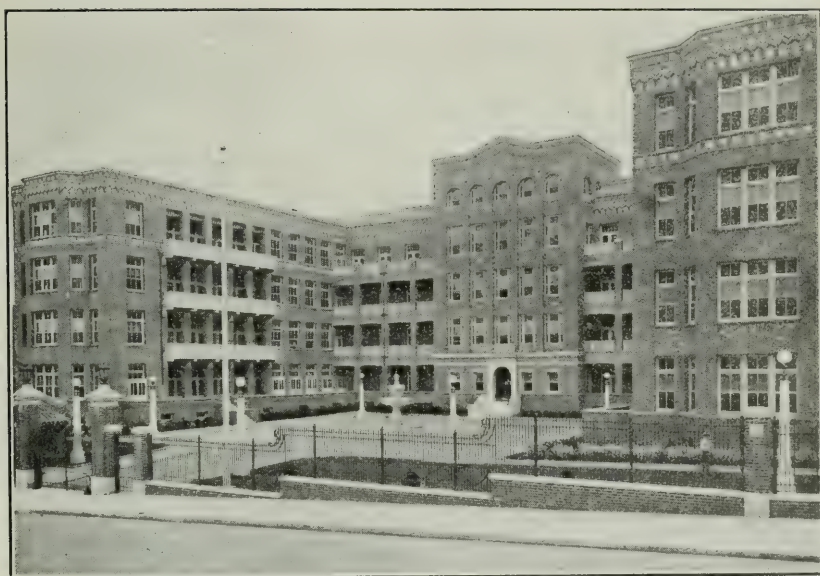
Tulare and Kings counties operate a joint sanatorium at Springville in Tulare County. The group of buildings to date consists of an administration and service building, a sixteen-bed hospital, an infirmary for semi-ambulant cases, a sleeping unit for ambulatory patients, a nurses' home, a physician's residence and a very fine building for children. The total cost of land and buildings to date is \$166,486. The 1925 appropriation of the two counties was \$107,885.84.



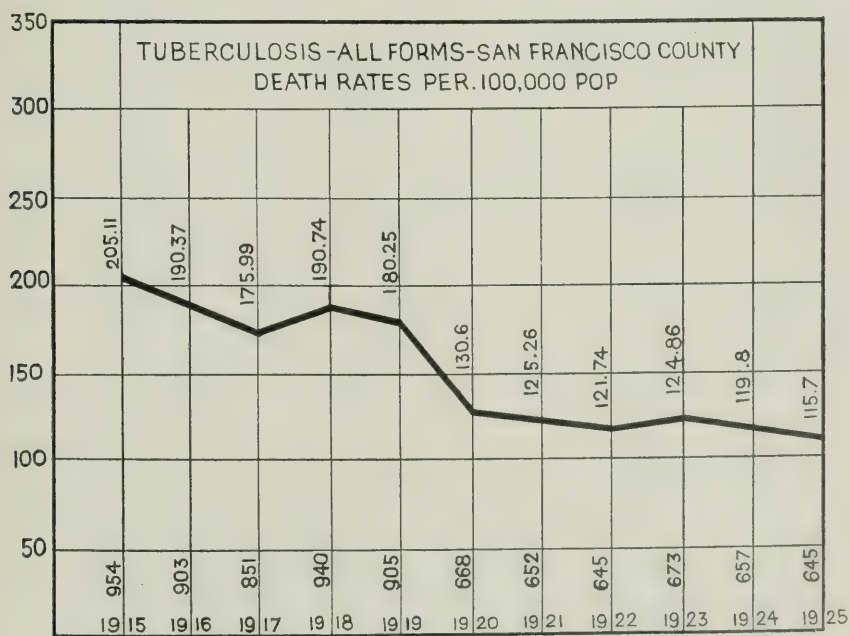
Humboldt County School for the Tuberculous.



The Weimar group in 1924 reported an appropriation of \$157,154 for maintenance. Weimar is now caring for over 300 patients. Unless one has visited the smaller counties that these patients come from it is almost impossible to realize what the families of this group would have done without this hospital. It certainly has filled a great need and Weimar now has more beds than the average state sanatorium.



San Francisco Hospital.



Humboldt County has provided care for their patients at a cost to date of \$105,000 for the building. They have demonstrated that patients can and do make recoveries in the northern part of the state. This hospital admits Indians with tuberculosis.

San Francisco Tuberculosis Hospital occupies a unique position in the hospital world. The universities of California and Stanford take charge of the medical care here. The hospital offers excellent facilities for teaching purposes, but the patients are most fortunate in having the benefits of the services of the entire hospital staff. The Director believes this hospital is different from any other municipal hospital in the world. Anyone who questions San Francisco climate should see the patients on the roofs and porches taking sunbaths. Excellent provision is being made on the roofs for wards for children.

**Monthly Report for California State Board of Health, Bureau of Tuberculosis,*
Sacramento.**

Month of September, 1925, S. F. Hospital, Stanford Service. Date October 1, 1925.

	Male	Female	Total
Number of patients in service first of month-----	105	35	140
Number of patients admitted -----	17	12	29
Number of patients discharged -----	4	7	11
Number of patients left hospital -----	5	4	9
Number of patients died -----	6	1	7
Number of patients transferred to main hospital--	3	1	4
Number of patients nontuberculous -----	3	3	6
Number of patients transferred to relief home----	0	0	0
Number of patients deported -----	0	0	0
Number of patients under observation -----	3	1	4

Condition on leaving service.

Number improved -----	4	5	9
Number unimproved -----	7	5	12
Number apparently arrested -----	0	0	0
Number apparently cured -----	0	0	0
Number transferred to clinic -----	4	0	4

Examinations.

Number of physical examinations made -----	43	30	73
Number of X-rays made -----	7	6	13
Number of fluoroscopic examinations made -----	28	18	46

Examinations made by specialists.

Eye -----	2	0	2
Ear, nose, throat -----	12	5	17
Dental -----	3	2	5
Genito-urinary -----	1	0	1
Gynecological -----	0	2	2
Skin -----	4	2	6
Surgical -----	2	3	5
Neurological -----	1	0	1

Classification of new cases.

	A		B		C	
Pulmonary—	M.	F.	M.	F.	M.	F.
Minimal -----	0	0	0	1	0	0
Moderately advanced -----	0	0	4	1	0	4
Far advanced -----	0	0	4	4	6	3

Nonpulmonary—

Bones -----	0	0	0
Joints -----	0	0	0
Glands -----	0	0	0
Pericarditis -----	0	0	0
Pleurisy with effusion -----	0	0	0
Nontuberculosis -----	3	0	3
Undiagnosed -----	0	0	0

Coincident conditions.

Tuberculous—	Male	Female	Total
Laryngitis	1	0	1
Enteritis	0	0	0
Peritonitis	0	0	0
Meningitis	0	0	0
Adenitis	2	1	3
Pleurisy	1	2	3
Hydrothorax	0	0	0
Pneumothorax	0	2	2
Empyema	1	0	1
Kidney	0	0	0
Genital	0	0	0
Bones	1	0	1
Fistula—in ano	0	0	0
Phlyctenules	0	0	0
Ear	1	0	1
Labyrinthitis	1	0	1
Skin	0	0	0

Nontuberculous—

Lues	2	1	3
Chronic myocarditis	0	0	0
Pulmonary	0	0	0
Asthma	1	2	3
Emphysema	2	1	3
Chronic bronchitis	1	2	3
Circulatory	0	0	0
Arterio-sclerosis	1	0	1
Intestinal	0	0	0
Genito-urinary	0	0	0
Bones	0	0	0
Skin	0	0	0
Glands	2	0	2
Eye	0	0	0
Ear	0	0	0
Nose	0	0	0
Throat	1	2	3
Chronic tonsilitis	4	2	6
Drug addiction	0	0	0
Nervous	0	0	0

*Complications during month.**Tuberculous—*

Enteritis	3	2	5
Laryngitis	3	1	4
Peritonitis	0	0	0
Meningitis	0	0	0
Adenitis	2	0	2
Pleurisy	7	5	12
Hydrothorax	0	0	0
Pneumothorax	0	0	0
Empyema	0	0	0
Kidney	0	0	0
Genital	0	0	0
Bones	0	0	0
Fistula—in ano	1	0	1
Phlyctenules	0	0	0
Ear	0	0	0
Otitis media	2	2	4
Skin	2	1	3

Nontuberculous—

Cardiac	1	0	1
Pulmonary	0	0	0
Circulatory	0	0	0
Intestinal	0	0	0
Genito-urinary	1	0	1
Nervous	2	2	4
Skin	0	0	0
Eye	0	0	0
Ear	0	0	0
Nose	0	0	0
Throat	0	0	0

REPORT OF THE STATE BOARD OF HEALTH.

<i>Special symptoms.</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>
Hæmoptysis	7	2	9
Night sweats	3	1	4
<i>Special treatments.</i>			
Operations	0	0	0
Pneumothorax	5	6	11
X-ray therapy	2	1	3
Salvarsan	13	0	13
Smallpox vaccination	16	12	28
Occupational therapy	10	1	11
Number of patients working	23	1	24
<i>Laboratory tests.</i>			
Wassermann	19	12	31
Guinea pig inoculation	1	0	1
Blood urea	1	0	1
Blood culture	0	0	0
Sputum	28	29	57
Urine	27	18	45
Blood counts	20	14	34
Autopsies	2	0	2
Spinal fluid	0	0	0
Feces	0	0	0
Gastric analysis	0	0	0
Basal metabolism	0	0	0
Pleural exudate culture	1	0	1
Cold abscess	0	0	0
Sputum culture	0	0	0

Report of Tuberculosis Service University of California, San Francisco Hospital,
October, 1925.

I. Number of patients

A. In service October 1st	117
Admitted	30
Discharged	22
In service October 31st	125

B. Discharged cases

1. Transferred	2
2. Left hospital	12
3. Died	9

C. Condition upon leaving service

1. Tuberculous	
(a) Apparently arrested	0
(b) Improved	10
(c) Unimproved*	2
2. Nontuberculous	
(a) Cured	0
(b) Improved	1
(c) Unimproved*	1

II. Number of

1. Physical examinations made	58
2. Fluoroscopic examinations made	20
3. X-ray plates taken	16

III. Number of examinations made by

1. Ear, nose, throat staff	23
2. Surgical staff	1
3. Orthopedic staff	2
4. Dental staff	4
5. Skin staff	1
6. Gynecological staff	1

*In hospital less than one month.

IV. Classification of new cases

A. Tuberculous

1. Pulmonary	0
(a) Incipient	4
(b) Moderately advanced	3
(c) Advanced	0
(d) Incipient with complications	1
(e) Moderately advanced with complications	1
(f) Advanced with complications	18
2. Nonpulmonary	0

B. Nontuberculous

1. Lymphosarcoma	1
2. Mitral insufficiency	1
Chronic passive congestion	
Amputation finger	
Arthritis deformans	
3. Lung abscess	1

C. Cases following influenza

Men	6
Women	3

V. Complications

A. Respiratory

1. Laryngeal	7
2. Pleural	0
(a) Acute pleurisy	0
(b) Chronic pleural adhesions	18
(c) Effusion	2
(d) Pneumothorax	1
3. Pulmonary	
(a) Haemoptysis	3
(b) Streaky sputum	6
(c) Compensatory emphysema	3

B. Gastro-intestinal

1. Mouth	0
(a) Tonsils	1
(b) Uvula	1
(c) Soft palate	1
2. Gastric	
(a) Anorexia	5
(b) Vomiting	2
3. Intestinal	
(a) Ulcers	6
(aa) Diarrhea	3
(bb) Pain	4
(cc) Haemorrhage	5
(b) Ischio-rectal fistula	0

C. Lymphatic

1. Cervical adenitis	3
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D. Nervous system

1. Delirium	1
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VI. Special symptoms

1. Pleural pain	8
2. Night sweats	0

VII. Coincident diseases

A. Respiratory

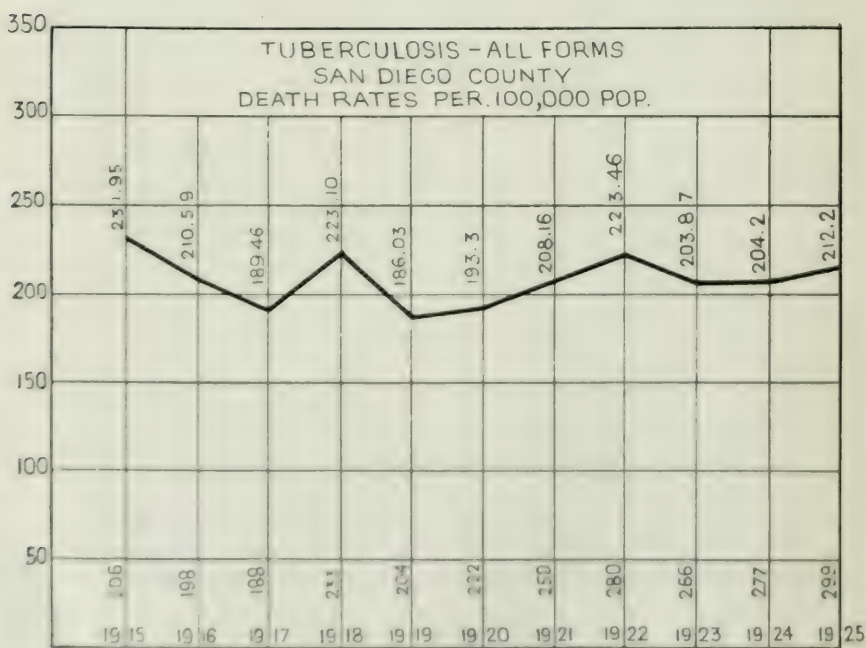
1. Asthma	2
2. Pneumokoniosis	1
3. Emphysema	1

B. Cardio-vascular

1. Thrombosis femoral veins	1
2. Arterio-sclerosis	1



Vaucrain Home. San Diego County Sanatorium.



C. Gastro-intestinal	
1. Mouth	
(a) Toothache	3
(b) Pyorrhea alveolaris	11
(c) Dental caries	7
(d) Hypertrophied tonsils	2
D. Skin	
1. Decubitus	1
2. Scar from wound	1
3. Acne	2
4. Chilblains	1
5. Secondary subcutaneous atrophy	1
6. Hypo marks	1
7. Tattoo marks	1
E. Infectious.	
1. Syphilis	2
F. New growths	
1. Rodent ulcer	1
2. Sebaceous cyst	1
3. Wen	1
G. Poisoning	
1. Chronic alcoholism	2
2. Morphinism	1
H. Amputation from operation	
1. Right leg	0
2. Testicle	0
I. Special senses	
1. Eye	
(a) Acute conjunctivitis	1
2. Nose	
(a) post. op. perforated septum	1
VIII. Number of patients having special treatments	
1. Rollier	8
2. Tuberculin	1
3. Surgical dressings	12
4. Salvarsan	2
5. Throat	57
6. Casts applied	2
IX. Special tests	
1. Subcutaneous	1
2. Lumbar puncture	1
X. Operations	
1. Aspiration abscess	4
2. Thoracentesis	1
3. Tooth extraction	1
4. Biopsy	1
XI. Number of patients having occupational therapy	6
XII. Laboratory reports	
A. Board of Health	
1. Sputum	35
2. Wassermann	26
B. University of California	
1. Cultures	4
2. Guinea pig inoculation	3
3. Smears	2
4. Blood culture	1
C. Autopsies	1

Monthly reports are sent in from a number of the larger hospitals. This is printed to show the excellent care that is being given the patients in the San Francisco Hospital.

To date \$27,650.75 has been spent for land for the new sanatorium and preventorium to be built in San Mateo County. Twenty-one thousand, nine hundred eighteen dollars and ninety-nine cents has been expended towards the building. Additional funds are on hand to continue building. A total of \$637,317.66 has been spent on the present building but does not include maintenance which must be figured on a per diem basis.

Clinics.

The clinics continued to diagnose and treat thousands of people during the past two years. New quarters have helped the Los Angeles clinics. The steady growth in San Francisco and Oakland, with the increase in the nursing staff, has placed the follow-up work on a better basis than ever before. The bureau's field supervision has been greatly curtailed the past four years. We have not been able to respond to the demand for surveys, nor have we been able to supervise the follow-up work of the discharged patients from the hospitals. There is a great volume of material in the bureau's files that needs analysis. The need for a trained research worker makes itself felt every day. Special emphasis needs to be placed on high school groups, both boys and girls, and on the teachers. Some of our school laws need amending, with reference to the health of teachers.

Federal Cooperation.

The bureau has continued to cooperate with the United States Veterans' Bureau and the Immigration Department. An effort was made to secure better cooperation with the United States Public Health Service with reference to their placing of men from the merchant marine in this state. Complaints were received from the citizens of San Diego regarding the neglect of these men. An immediate investigation of the institution showed the miserable conditions under which the men had been placed, but aside from removing them, to our knowledge, no effort has been made to care for this group in a government hospital. It is gratifying to report that after nearly seven years of delay, the Veterans' Bureau now is providing adequate care and treatment in comfortable buildings for the men disabled in the World War.

Declining Death Rate.

Our gradually declining death rate in spite of our rapidly increasing population offers hope that we have turned the bend in the road and with it there lies behind misery and unhappiness that we are positive will never enter again in the lives of people in this state whom the White Plague has touched. The legislature and the general public have helped us in our educational campaign and the schools, the moving picture theaters and industries have helped us whenever we have asked it.

Literature and Printed Matter.

We have distributed thousands of pieces of literature on tuberculosis. We have also for use several educational films; anti-spitting posters and cards are distributed and the "Tuberculosis Primer for School Children" is very generally used throughout the state.

Tuberculosis Subsidy Disbursements, 1916 to 1926.

<i>Disbursed to</i>	<i>Date hospital was subsidized</i>	<i>Subsidy paid to December 31, 1925</i>	<i>Estimated subsidy half year ending June 30, 1926</i>	<i>Total</i>
San Francisco City and County -----	July 1, 1916	\$213,882 99	\$15,860 97	\$229,743 96
Alameda County -----	Aug. 7, 1920	210,961 14	18,491 86	229,451 14
Los Angeles County -----	Feb. 5, 1916	194,508 16	26,861 48	221,369 64
Amador, Colusa, Contra Costa, El Dorado, Placer, Plumas, Sacramento, Sutter, Tuolumne, Yolo and Yuba counties -----	Dec. 6, 1919	151,763 93	20,130 38	171,894 31
San Diego County -----	Sept. 8, 1918	47,383 68	4,446 97	51,830 65
Fresno County -----	April 1, 1916	47,027 82	4,325 63	51,353 45
San Joaquin County -----	Feb. 5, 1916	43,242 07	2,102 18	45,344 25
Tulare-Kings counties -----	June 7, 1919	36,469 66	4,835 24	41,304 90
Madera, Merced and Stanislaus counties -----	Oct. 2, 1920	32,032 29	4,432 00	36,464 29
Kern County -----	Jan. 1, 1919	31,443 74	3,451 82	34,895 56
Santa Clara County -----	April 7, 1917	29,047 41	2,828 63	31,876 04
San Bernardino County -----	July 6, 1918	18,729 15	1,664 18	20,393 33
Santa Barbara County -----	May 3, 1919	14,752 00	720 03	15,472 03
Humboldt County -----	Sept. 18, 1922	12,592 85	2,267 63	14,860 48
*Sacramento County -----	July 1, 1916	9,511 30	-----	9,511 30
Shasta County -----	Feb. 3, 1917	6,614 19	272 58	6,886 77
San Mateo County -----	Oct. 15, 1924	1,419 00	692 14	2,111 14
		\$1,101,381 38	\$113,383 72	\$1,214,743 24

*Sacramento County patients were transferred to Weimar December 6, 1919.

Number of Patients Who Have Been Subsidized in Tuberculosis Sanatoria in California, February, 1916, to July 1, 1926.

	<i>Date hospital was subsidized</i>	<i>Number of patients subsidized</i>
Los Angeles General Hospital -----	Feb. 5, 1916	1,742
San Joaquin General Hospital -----	Feb. 5, 1916	481
Fresno General Hospital -----	April 1, 1916	710
Sacramento County Hospital -----	July 1, 1916	221
San Francisco City and County Hospital -----	July 1, 1916	2,538
Shasta County Hospital -----	Feb. 3, 1917	39
Santa Clara County Hospital -----	April 7, 1917	261
Arroyo Sanatorium -----	Jan. 12, 1918	1,191
San Bernardino County Hospital -----	July 6, 1918	270
Vaughan Home, San Diego County Hospital -----	Sept. 8, 1918	587
Stony Brook Retreat Sanatorium -----	Jan. 1, 1919	412
Antonio Sanatorium -----	May 3, 1919	238
Tulare-Kings Joint Sanatorium -----	June 7, 1919	332
Weimar Joint Sanatorium -----	Dec. 6, 1919	1,538
Alameda County Hospital -----	Aug. 7, 1920	701
Ahwahnee Sanatorium -----	Oct. 2, 1920	281
Olive View Sanatorium -----	Dec. 4, 1920	1,272
Humboldt County School for the Tuberculous -----	Sept. 18, 1922	89
San Mateo Community Hospital -----	Oct. 15, 1924	33
		12,936

Subsidized Patients in Tuberculosis Hospitals in California, Grouped According to Sex and Age, for 1924 and 1925.

1924	Sex	1925
Male -----	1,219	Male ----- 1,360
Female -----	691	Female ----- 818
Total -----	1,910	Total ----- 2,178

1924	Age	1925
1 to 10 -----	84	1 to 10 ----- 85
10 to 20 -----	239	10 to 20 ----- 325
20 to 30 -----	523	20 to 30 ----- 583
30 to 40 -----	429	30 to 40 ----- 466
40 to 50 -----	354	40 to 50 ----- 394
50 to 60 -----	167	50 to 60 ----- 217
60 over -----	114	60 over ----- 108
Total -----	1,910	Total ----- 2,178

Subsidized Patients in Tuberculosis Hospitals in California, Grouped According to Nativity, for the Year of 1924.

California -----	414	Mississippi -----	6
Mexico -----	159	Alabama -----	6
Illinois -----	80	North Dakota -----	6
New York -----	64	France -----	5
Italy -----	58	Azores -----	5
Missouri -----	53	Poland -----	5
Texas -----	46	Jugo-Slavia -----	5
Michigan -----	45	West Virginia -----	5
Ohio -----	39	Vermont -----	4
Ireland -----	38	Rhode Island -----	4
Pennsylvania -----	38	Holland -----	4
Iowa -----	34	Lavonia -----	4
Portugal -----	36	Connecticut -----	3
Austria -----	27	Madeira Islands -----	3
Indiana -----	26	Nova Scotia -----	3
Japan -----	26	Korea -----	3
Greece -----	26	Porto Rico -----	3
Tennessee -----	25	Roumania -----	3
Minnesota -----	25	Unknown -----	3
Kentucky -----	25	South America -----	3
Kansas -----	23	Maine -----	2
Eng'and -----	23	Nevada -----	2
Wisconsin -----	22	Bohemia -----	2
Spain -----	21	Turkey -----	2
Germany -----	21	Delaware -----	2
Arizona -----	21	Servia -----	2
Oklahoma -----	20	Bulgaria -----	2
Sweden -----	19	Alaska -----	2
Oregon -----	19	San Salvador -----	2
Arkansas -----	18	Central America -----	2
Washington -----	17	South Wales -----	2
Russia -----	17	Egypt -----	1
Philippine Islands -----	16	Wyoming -----	1
Canada -----	15	South Carolina -----	1
Massachusetts -----	15	Lithuania -----	1
New Mexico -----	15	Florida -----	1
Hawaiian Islands -----	14	Habo -----	1
Nebraska -----	14	Dalmatia -----	1
Colorado -----	13	Fiume -----	1
Louisiana -----	13	Syria -----	1
Scotland -----	13	Chile -----	1
Switzerland -----	12	Island of Malta -----	1
Denmark -----	11	British Columbia -----	1
China -----	11	Costa Rica -----	1
Finland -----	11	Persia -----	1
New Jersey -----	11	District of Columbia -----	1
Norway -----	11	Czechoslovakia -----	1
Virginia -----	10	Serbia -----	1
Utah -----	10	Alsace -----	1
Georgia -----	9	Africa -----	1
Hungary -----	8	Estonia -----	1
Australia -----	7	Belgium -----	1
South Dakota -----	7	New Hampshire -----	1
Armenia -----	6		
Montana -----	6		
Maryland -----	6		
		Total -----	1,910

**SUBSIDIZED PATIENTS IN TUBERCULOSIS HOSPITALS IN CALIFORNIA,
GROUPED ACCORDING TO OCCUPATION, FOR THE YEAR OF 1924.**

Laborer	256	Huckster	4
School girl	133	Steel worker	4
Housewife	124	Physician	4
School boy	93	Cafeteria worker	3
Housework	91	Butcher	3
Clerk	77	Nurse maid	3
Cook	56	Advertising	3
Miner	50	Lineman	3
Farmer	49	Peddler	3
None	40	Iron moulder	3
Salesman	39	Elevator operator	3
Factory worker	36	Driver	3
Child	36	Watchman	3
Carpenter	29	Typist	3
Stenographer	27	Photographer	3
Painter	23	Furniture worker	3
Laundry worker	22	Foreman	3
Waitress	21	Contractor	2
Telephone operator	20	Druggist	2
Seamstress	19	Tractor operator	2
Teamster	18	Ship builder	2
Truck driver	18	Newsboy	2
Waiter	18	Cigar maker	2
Machinist	17	Sign painter	2
Mechanic	17	Plasterer	2
School teacher	15	Florist	2
Barber	15	Butler	2
Bookkeeper	15	Comptometer operator	2
Saleslady	14	Window cleaner	2
Cannery worker	13	Ship fireman	2
Engineer	13	Usherette	2
Electrician	13	Motorman	2
Nurse	12	Presser	2
Packing house employee	11	Houseman	2
Kitchen work	11	Cashier	2
Lumber worker	10	Police officer	2
Maid	10	Secretary	2
Home or domestic	9	Steam fitter	2
Student nurse	9	Wagon driver	2
Cement worker	9	Transfer company	2
Seaman	9	Storekeeper	2
Printer	8	Ministry	2
Longshoreman	8	Metal worker	2
Boilermaker	8	Nurseryman	1
Railroad man	8	Meter reader	1
Dairy work	7	Accountant	1
Chauffeur	7	Solicitor	1
Tailor	7	Iceman	1
Practical nurse	7	Assistant cashier	1
Blacksmith	7	Art designer	1
Restaurant worker	7	Shipping	1
Mill worker	6	Driller	1
Office work	6	Captain	1
Porter	6	Window maker	1
Oil worker	6	Car cleaner	1
Stevedore	6	Cut mill	1
Bootblack	5	Prize fighter	1
Baker	5	Plumber	1
Gardener	5	Interior decorator	1
Newspaper worker	5	Marine steward	1
Janitor	5	Carpet layer	1
Fruit worker	5	Light work	1
Fireman	5	Laboratory work	1
Fisherman	5	Stableman	1
Insurance and real estate	5	Merchant	1
Confectionery worker	4	Machine worker	1
Millinery	4	Card folder	1
Chambermaid	4	Hearse trimmer	1
Shoemaker	4	Dental nurse	1
Wrapper	4	Comedian	1
Orderly	4	Alteration hand	1
Manager	4	Reed worker	1

Draftsman -----	1	Movie actor -----	1
Scaler -----	1	Jockey -----	1
Auto washer -----	1	Weaver -----	1
Film inspector -----	1	Dining work at club -----	1
Oiler -----	1	Gas engine business -----	1
Manicurist -----	1	Buyer -----	1
Barbecuer -----	1	Lamp shade shop -----	1
Hod carrier -----	1	Day work -----	1
Press feeder -----	1	Filing -----	1
Steamship master -----	1	P. B. X. operator -----	1
River worker -----	1	Cafe manager -----	1
Sheep herder -----	1	Collector -----	1
Miller -----	1	Hair dresser -----	1
Upholsterer -----	1	Conductor -----	1
Importer -----	1	Butler -----	1
Bartender -----	1	Smelter -----	1
Rooming housekeeper -----	1	Paper hanger -----	1
Lather -----	1	Attorney at law -----	1
Soldier -----	1	Gas station operator -----	1
Washwoman -----	1	Steward -----	1
Feed and fuel yard worker -----	1	Investigator for Red Cross -----	1
Shop owner -----	1	Manager hotel apartments -----	1
Saw filer -----	1	Studio worker -----	1
Core maker -----	1	Checker -----	1
Stitcher -----	1	Furnace man -----	1
Ship fitter -----	1	Dentist -----	1
Pacific Gas & Electric worker -----	1	Scout executive -----	1
Artist -----	1	Well driller -----	1
Spinner -----	1	Pianist -----	1
Plumber -----	1	Cable splicer -----	1
Traffic manager -----	1	Locksmith -----	1
Peanut blancher -----	1	Coppersmith -----	1
Pullman Company worker -----	1	Interpreter -----	1
Surveyor -----	1	Iceman -----	1
Letter carrier -----	1	Gunner's mate -----	1
Wire worker -----	1	Bottler -----	1
Tool maker -----	1	Welder -----	1
Auto supply worker -----	1	Southern Pacific Co. store department -----	1
Foundry worker -----	1	Car maker -----	1
Machine feeder -----	1		
Delivery boy -----	1		
Soda fountain dispenser -----	1	Total -----	1,910

**SUBSIDIZED PATIENTS IN TUBERCULOSIS HOSPITALS IN CALIFORNIA,
GROUPED ACCORDING TO NATIVITY, FOR THE YEAR OF 1925.**

California	496	Utah	6
Mexico	229	North Carolina	6
Missouri	82	Alabama	6
Illinois	67	Florida	6
Italy	66	Hungary	5
New York	63	Bohemia	5
Texas	50	Virginia	5
Ohio	42	Idaho	5
Pennsylvania	40	Connecticut	4
Japan	38	Nevada	4
England	37	Poland	4
Ireland	36	Unknown	4
Iowa	35	West Virginia	4
Sweden	35	South Carolina	4
Minnesota	34	Servia	4
Kansas	34	Nova Scotia	3
Austria	30	New Orleans	3
Wisconsin	28	Maryland	3
Oklahoma	28	Roumania	3
Michigan	28	Turkey	3
Arizona	27	Maine	2
Massachusetts	27	Australia	2
Indiana	25	New Hampshire	2
Greece	25	Peru	2
Germany	24	Holland	2
Kentucky	24	Alaska	2
Arkansas	22	North Dakota	2
Russia	21	South America	2
Nebraska	20	India	2
Canada	19	Wyoming	2
Philippine Islands	19	Madeira Islands	1
Oregon	19	Korea	1
Tennessee	17	Province of Quebec	1
Washington	17	Siam	1
Louisiana	17	Bulgaria	1
Colorado	16	Rhode Island	1
Portugal	16	British Isles	1
Spain	16	Slaviza	1
New Jersey	16	San Salvador	1
Scotland	14	New Zealand	1
Hawaiian Islands	12	Central America	1
New Mexico	12	Bavaria	1
Switzerland	11	Sicily	1
France	11	Slavonia	1
South Dakota	11	Cuba	1
Denmark	11	Ontario	1
Finland	11	Lutonea	1
Montana	9	Africa	1
Armenia	9	Wales	1
China	9	Jerusalem	1
Jugo-Slavia	8	Sparta	1
Azores	7	West Indies	1
Porto Rico	7	British Columbia	1
Norway	7		
Mississippi	7		
Georgia	7	Total	2,178

**SUBSIDIZED PATIENTS IN TUBERCULOSIS HOSPITALS IN CALIFORNIA,
GROUPED ACCORDING TO OCCUPATION, FOR THE YEAR OF 1925.**

Laborer	337	Furniture worker	4
Housewife	215	Student nurse	4
School girl	184	Druggist	4
School boy	115	Dairy work	4
Clerk	97	Baker	4
Housework	88	Practical nurse	4
Farmer	66	Confectionery work	3
Miner	66	Oil worker	3
Cook	54	Guard	3
Factory worker	40	Cotton mill worker	3
Carpenter	36	Cashier	3
Truck driver	31	Storekeeper	3
Salesman	29	Warehouseman	3
Child	27	Fisherman	3
Stenographer	24	Insurance	3
None	23	Lineman	3
Telephone operator	22	Motorman	3
Laundry worker	21	Hotel manager	2
Janitor	21	Policeman	2
Bookkeeper	18	Pottery works	2
Painter	18	Paper mill work	2
Waiter	17	Professional boxer	2
Porter	17	Iron worker	2
School teacher	17	Marble cutter	2
Office work	16	Chambermaid	2
Machinist	16	Attorney	2
Lumber worker	15	Commercial artist	2
Nurse	13	Switchman	2
Fruit worker	13	Chocolate dipper	2
Kitchen work	13	Photography	2
Barber	13	Wrecker	2
Engineer	12	Physician	2
Seamstress	12	Secretary	2
Gardener	11	Bricklayer	2
Butcher	11	Stockman	2
Mechanic	11	Cleaner and presser	2
Plumber	9	Car repairer	2
Packer	9	Steam fitter	2
Cement worker	9	Foundry worker	2
Teamster	8	Orderly	2
Maid	8	Textile worker	2
Waitress	8	Shoe shiner	2
Domestic	8	Model (clothes)	2
Electrician	8	Moving picture work	2
Fireman	7	Actor	2
Hairdressing	7	Buyer	2
Blacksmith	7	Wheelwright	2
Chauffeur	7	Sign writer	2
Stevedore	7	Surveyor	1
Railroad man	7	Boilermaker	1
Restaurant worker	7	Shop man	1
Cannery worker	6	Doctor's office	1
Tailor	6	Author	1
Milliner	6	Saw maker	1
Saleswoman	6	Commission worker	1
Cabinet worker	5	Gas meter repairer	1
Telephone company	5	Paraffine company	1
Printer	5	Leather works	1
Sheet metal worker	5	Sea captain	1
Foreman	5	Tank builder	1
Newspaper work	5	Merchant	1
Conductor	4	Gas company service man	1
Bookbinder	4	Letter carrier	1
Peddler	4	Granite cutter	1
Sailor	4	Tinter's apprentice	1
Comptometer operator	4	Dancing teacher	1
Mill worker	4	Houseman	1
Nurse maid	4	Bus boy	1
Accountant	4	Grave digger and watcher	1
Watchman	4	Bed maker	1

Slate roofer	1	Bell boy	1
Floor manager	1	Mould maker	1
Camp steward	1	Bartender	1
Soft drink vendor	1	Car builder (Southern Pacific)	1
Chicken picker	1	Pipe fitter	1
Cigarette machine operator	1	Sheep shearer	1
Feeder	1	Musician	1
Page boy	1	Stage driver	1
Cupper	1	Watchmaker	1
Racetrack man	1	Investigator for steamship company	1
Saloon man	1	Lather	1
Promoter	1	Peanut vender	1
Engraver	1	Soap mixer	1
Wrapper (parcel)	1	Typewriter mechanic	1
Mechanical dentistry	1	Clothes presser	1
Cooper	1	Rag picker	1
Scaler	1	Alterer	1
Shingler	1	Papier-mache worker	1
Florist	1	Dental student	1
Dispatcher	1	Comedian	1
Casket trimmer	1	Pacific Electric trackman	1
Longshoreman	1	Cleaner and decorator	1
Spinner	1	Moulder	1
Parish teacher and worker	1	Shipwright	1
Notary public	1	Property man at studio	1
Oil station operator	1	Tile setter	1
Actress	1	Telegraph operator	1
Steel mill worker	1	Outdoor relief visitor	1
Selling newspapers	1	Pacific Electric agent	1
Attendant St. Vincent's Orphanage	1	Battery man	1
Street inspector	1	Plasterer	1
Sawyer	1	Tailoress	1
Pool room attendant	1	Inspector	1
Grain cleaner	1	Food checker	1
Shipper	1	Tractor driver	1
Car washer	1	Laboratory technician	1
Stone mason	1	Craneman	1
Kept rooming house	1	Meter reader	1
Chiropodist	1	Train messenger	1
Fruit vendor	1	Stone cutter	1
Taxi driver	1	Boardinghouse keeper	1
Advertising	1	Racket setter	1
Bolt maker	1	Driver	1
Walnut picker	1	House boy	1
Steward	1	Reader at University of California	1
Usherette	1		
Social Service Clinic	1	Total	2,178

SURVEY AS TO AGE, SEX, NATIVITY AND DIAGNOSIS OF MEXICAN CHILDREN EXAMINED IN THREE SAN FRANCISCO CHEST CLINICS FROM JULY 1, 1924, TO JULY 1, 1926.

	<i>City and County</i>	<i>Telegraph Hill</i>	<i>Stanford</i>	<i>Total</i>
Number examined -----	30	16	5	51
Sex—				
Male -----	16	8	2	26
Female -----	14	8	3	25
Nativity—				
United States -----	27	11	2	40
Mexico -----	3	5	3	11
Age—				
Birth to 2 years -----	6	0	0	6
2½ to 5 years -----	10	5	1	16
5 to 10 years -----	10	5	3	18
10 to 15 years -----	4	6	1	11
Residence in United States—				
Birth to 2 years -----	2	2	1	5
2½ to 5 years -----	1	1	1	3
5 to 15 years -----	0	2	1	3
Life -----	27	11	2	40
Residence in San Francisco—				
Birth to 2 years -----	6	2	1	9
2½ to 5 years -----	0	1	1	2
5 to 15 years -----	0	3	1	4
Life -----	24	10	2	36
Contacts -----	25	9	0	34
Diagnosis—				
Pulmonary tuberculosis -----	1	0	0	1
Observation -----	28	15	2	45
Negative -----	1	1	3	5

391

No Mexican children examined at Mt. Zion Clinic during above period.

**SURVEY AS TO AGE, SEX, NATIVITY AND DIAGNOSIS OF ALL PATIENTS
EXAMINED IN FOUR SAN FRANCISCO CHEST CLINICS FROM JULY 1,
1924, TO JULY 1, 1926.**

	<i>City and county</i>	<i>Mount Zion</i>	<i>Telegraph Hill</i>	<i>Stanford</i>	<i>Total</i>
Number examined ----	2,234	129	241	916	3,520
Sex—					
Male -----	1,264	68	110	530	1,972
Female -----	970	61	131	386	1,548
Age groups—					
Birth to 4 years	148	0	22	42	212
5 to 14 years --	637	12	138	139	926
15 to 24 years --	415	21	24	177	637
25 to 34 years --	402	28	24	212	666
35 to 44 years --	332	34	16	177	559
45 to 54 years --	186	25	12	107	330
55 to 64 years --	78	5	3	44	130
65 and on -----	36	4	2	18	60
Nativity—					
United States ---	1,514	34	154	524	2,226
Armenia -----	1	0	0	5	6
Asia -----	7	0	0	2	9
Australia -----	4	0	0	6	10
Austria -----	18	4	1	9	32
Belgium -----	1	0	0	1	2
Bulgaria -----	1	0	0	1	2
Canada -----	40	6	0	19	65
Central America..	25	1	0	9	35
China -----	6	1	9	12	28
Denmark -----	8	1	0	1	10
England -----	28	2	0	25	55
Finland -----	5	0	0	9	14
France -----	10	0	4	10	24
Germany -----	45	5	0	18	68
Greece -----	17	1	0	21	39
Hawaii -----	11	0	4	2	17
Holland -----	3	0	0	2	5
Hungary -----	4	2	0	3	9
Ireland -----	94	4	0	28	126
Italy -----	87	1	30	65	183
Japan -----	10	1	0	7	18
Jugo Slavia -----	4	1	1	2	8
Lithuania -----	2	0	0	0	2
Malta -----	7	0	0	1	8
Mexico -----	84	1	23	34	142
Norway -----	13	1	1	4	19
Persia -----	0	0	0	1	1
Philippines -----	14	0	0	20	34
Poland -----	10	7	0	8	25
Porto Rico -----	19	0	0	6	25
Portugal -----	5	0	1	4	10
Russia -----	51	44	1	19	115
Roumania -----	5	9	0	0	14
Scotland -----	17	1	0	5	23
Servia -----	3	0	0	1	4
South America --	7	2	0	2	11
Spain -----	15	0	12	6	33
Sweden -----	26	0	0	13	39
Switzerland ----	12	0	0	8	20
Turkey -----	0	0	0	3	3
West Indies -----	1	0	0	0	1
Time in city—					
Less 12 months -	248	20	3	209	480
1 to 2 years ---	139	18	10	89	256
2 and more years..	1,039	83	89	433	1,644
Life -----	808	8	139	185	1,140
Time in state—					
Less 12 months -	116	12	2	74	204
1 to 2 years --	100	16	9	73	198
2 and more years	1,059	91	83	514	1,747
Life -----	959	10	147	255	1,371

REPORT OF THE STATE BOARD OF HEALTH.

Diagnosis—	<i>City and county</i>	<i>Mount Zion</i>	<i>Telegraph Hill</i>	<i>Stanford</i>	<i>Total</i>
Pulmonary tbc. --	408	43	19	228	698
Tbc. glands -----	4	1	0	8	13
Healed Bone Tbc.	3	0	0	4	7
Healed Pulm. Tbc.	33	3	1	1	38
Observation -----	617	20	101	184	922
Contact obs. ----	799	2	74	56	931
Negative -----	370	60	46	435	911

SURVEY AS TO OCCUPATIONS OF ALL PATIENTS EXAMINED IN FOUR SAN FRANCISCO CHEST CLINICS FROM JULY 1, 1924, TO JULY 1, 1926.

<i>City and county</i>	<i>Mount Zion</i>	<i>Telegraph Hill</i>	<i>Stanford</i>	<i>Total</i>
School boys -----	385	9	77	92
Housework -----	319	34	30	177
School girls -----	344	9	69	76
Laborer -----	182	4	11	111
Pre-school children --	189	2	25	50
Clerk -----	40	10	--	25
Factory work -----	39	3	9	16
Stenographer -----	33	2	1	16
Waiter and waitress --	23	3	3	23
Salesman -----	20	7	2	19
Cook -----	28	1	1	13
Carpenter -----	25	--	--	16
Mechanic -----	23	--	--	17
Bookkeeper -----	36	1	--	2
Janitor -----	18	--	1	19
Painter -----	22	2	--	10
Seamstress -----	13	6	--	9
Miner -----	18	--	--	7
Laundry -----	18	--	1	3
Stevedore -----	14	--	1	7
Tailor -----	5	11	--	4
Telephone operator --	12	--	2	6
Domestic -----	7	1	--	11
Kitchen helper -----	7	--	--	11
Apprentices -----	16	--	--	--
Farmer -----	8	--	--	7
Iron worker -----	11	--	--	4
Truck driver -----	11	--	--	3
Baker -----	9	1	2	1
Chambermaid -----	5	--	--	8
Electrician -----	7	1	--	5
Seaman -----	9	--	--	4
Teamster -----	10	--	--	3
Cement work -----	9	1	--	2
Chauffeur -----	7	--	1	4
Messenger -----	10	--	--	2
Practical nurse -----	10	1	--	1
Printer -----	9	--	--	3
Shipping clerk -----	9	--	--	3
Student -----	6	--	--	6
Cigarmaker -----	7	--	2	2
Peddler -----	2	7	--	2
Stock clerk -----	10	--	--	1
Candymaker -----	6	--	1	3
Cook's helper -----	8	--	--	2
Barber -----	4	1	--	4
Restaurant work -----	7	--	--	2
Bus boy -----	6	--	1	1
Newspaper work -----	5	2	--	1
Storekeeper -----	5	1	--	2
Blacksmith -----	4	--	--	3
Fireman -----	7	--	--	--
Motorman -----	4	1	--	2
Orderly -----	6	--	--	1
Plasterer -----	3	--	--	4
Boiler maker -----	5	--	--	1
Brakeman -----	5	--	--	1
Butcher -----	5	--	--	1
Cabinet maker -----	3	--	1	3
Cannery -----	3	--	--	2
Millwork -----	5	--	--	1
Shoemaker -----	2	2	--	2
Telephone lineman --	3	--	--	3
Window cleaner -----	5	--	--	1
Beauty parlor -----	3	--	--	2
Conductor -----	2	--	--	3
Contractor -----	2	--	--	3
Deckhand -----	5	--	--	--
Engineer, railroad --	4	--	--	1

Survey as to Occupations of All Patients Examined in Four San Francisco Chest
Clinics from July 1, 1924, to July 1, 1926—Continued.

	<i>City and county</i>	<i>Mount Zion</i>	<i>Telegraph Hill</i>	<i>Stanford</i>	<i>Total</i>
Pipe fitter	3	1	--	1	5
Shipyard work	4	--	--	1	5
Teacher	1	--	--	4	5
Theater	3	--	--	2	5
Watchman	1	1	--	3	5
Wrapper	5	--	--	--	5
Bookbinder	4	--	--	--	4
Dentist	2	1	--	1	4
Gardener	3	--	--	1	4
Hotel clerk	4	--	--	--	4
Milliner	2	--	--	2	4
Plumber	3	--	--	1	4
Upholstering	4	--	--	--	4
Cashier	2	--	--	1	3
Car wiper	3	--	--	--	3
Jeweler	3	--	--	--	3
Marine engineer	3	--	--	--	3
Newsboy	1	--	--	2	3
Police officer	3	--	--	--	3
Stock boy	2	--	--	1	3
Advertising manager ..	2	--	--	--	2
Artists	0	--	--	2	2
Bootblack	0	--	--	2	2
Buyer	1	--	--	1	2
Comptometer operator ..	1	--	--	1	2
Draughtsman	2	--	--	--	2
Glazier	1	--	--	1	2
Graduate nurse	1	--	--	1	2
Labeler	2	--	--	--	2
Mail carrier	2	--	--	--	2
Oil worker	2	--	--	--	2
Presser	1	--	--	1	2
Optician	2	--	--	--	2
Pile driver	2	--	--	--	2
Real estate	1	--	--	1	2
Repair shop	1	--	--	1	2
Rooming house	1	--	--	1	2
Social service	2	--	--	--	2
Tannery	2	--	--	--	2
Telegrapher	1	--	--	1	2
Warehouseman	1	--	--	1	2
Wool worker	2	--	--	--	2
Wrapper	2	--	--	--	2
Auto trimmer	1	--	--	--	1
Bell boy	0	--	--	1	1
Berry picker	0	--	--	1	1
Blindcraft	1	--	--	--	1
Bricklayer	1	--	--	--	1
Caddy	1	--	--	--	1
Camp steward	1	--	--	--	1
Carpet layer	1	--	--	--	1
Casket trimmer	1	--	--	--	1
Corker	1	--	--	--	1
Cowboy	0	--	--	1	1
Cutter	1	--	--	--	1
Dairyman	--	--	--	1	1
Druggist	0	1	--	--	1
Elevator operator	1	--	--	--	1
Embroiderer	0	--	--	1	1
Florist	1	--	--	--	1
Furrier	0	--	--	1	1
Garageman	1	--	--	--	1
Glove cutter	1	--	--	--	1
Inspector	0	--	--	1	1
Jockey	1	--	--	--	1
Knitter	1	--	--	--	1
Locksmith	0	--	--	1	1
Pauperhanger	1	--	--	--	1
Polish man	1	--	--	--	1

Survey as to Occupations of All Patients Examined in Four San Francisco Chest Clinics from July 1, 1924, to July 1, 1926—Continued.

	<i>City and county</i>	<i>Mount Zion</i>	<i>Telegraph Hill</i>	<i>Stanford</i>	<i>Total</i>
Rubber worker -----	0	--	--	1	1
Sailmaker -----	1	--	--	--	1
Salvation Army -----	1	--	--	--	1
Steel sharpener -----	--	--	--	1	1
Steward -----	1	--	--	--	1
Street sweeper -----	1	--	--	--	1
Tinsmith -----	0	--	--	1	1
Toymaker -----	1	--	--	--	1
Valet -----	0	--	--	1	1
Watchmaker -----	1	--	--	--	1
Welder -----	1	--	--	--	1
Occupation, unknown..	19	2	--	11	32

 3,530

**SURVEY AS TO AGE, SEX, NATIVITY AND DIAGNOSIS OF ALL CHILDREN
IN TWO LOS ANGELES CLINICS FROM JULY 1, 1924, TO JULY 1, 1926.**

	<i>Temple</i>		<i>East Ninth Street</i>		
	<i>*Exclusive of Mexicans</i>	<i>Mexicans</i>	<i>†Exclusive of Mexicans</i>	<i>Mexicans</i>	<i>Totals</i>
Number examined ---	405	673	368	604	2,050
Sex—					
Male -----	201	316	196	281	994
Female -----	204	357	172	323	1,056
Nativity—					
United States ---	381	424	347	398	1,550
Mexico -----	---	249	---	206	455
Canada -----	13	---	4	---	17
British Columbia..	1	---	3	---	4
England -----	3	---	---	---	3
Germany -----	---	---	2	---	2
Holland -----	---	---	5	---	5
Italy -----	3	---	1	---	4
Novia Scotia ----	---	---	1	---	1
Russia -----	2	---	1	---	3
Scotland -----	1	---	---	---	1
Serbia -----	1	---	---	---	1
South America ---	---	---	4	---	4
Age group—					
Birth to 2 years..	---	1	1	---	2
2½ to 5 years----	20	49	18	17	104
5 to 10 years-----	194	329	205	363	1,091
10 to 15 years----	191	294	144	224	853
Residence in United States—					
Up to 2 years----	2	78	7	60	147
2½ to 5 years----	7	54	5	52	118
5 to 15 years-----	11	117	10	89	227
Life -----	385	421	346	398	1,550
Unknown -----	---	3	---	5	8
Residence in state—					
Up to 2 years----	132	218	96	190	636
2½ to 5 years----	70	148	62	117	397
5 to 15 years-----	63	144	68	108	383
Life -----	139	157	133	171	600
Unknown -----	1	6	9	18	34
Residence in county—					
Up to 2 years----	142	239	107	207	695
2½ to 5 years----	69	147	69	117	402
5 to 15 years-----	60	141	55	108	364
Life -----	131	141	124	154	550
Unknown -----	3	5	13	18	39
Diagnosis—					
Positive Tbc.	38	74	29	60	201
Quiescent	15	12	4	3	34
Suspicious Tbc. --	7	11	6	3	27
Contact obs.	110	151	78	108	447
Observation	115	212	91	158	576
Negative	42	76	23	35	176
Tbc. gland	---	3	3	9	15
Br. Adenitis	78	125	129	222	554
Bronchitis	1	4	4	4	13
Asthma	2	1	1	1	5
Pott's Disease ..	---	1	---	1	2
Contacts	209	281	179	260	929

*In the Temple Clinic there were 9 Negroes.

†In the Ninth street Clinic there were 121 Negroes.

SURVEY AS TO AGE, SEX, LENGTH OF RESIDENCE, NATIVITY, OCCUPATION AND DIAGNOSIS OF ALL PATIENTS EXAMINED IN TWO LOS ANGELES CLINICS FROM JULY 1, 1924, TO JULY 1, 1926.

	<i>Temple</i>		<i>East Ninth Street</i>		
	<i>*Exclusive of Mexicans</i>	<i>Mexicans</i>	<i>†Exclusive of Mexicans</i>	<i>Mexicans</i>	<i>Totals</i>
Number examined ---	2,234	2,066	368	604	5,272
Sex—					
Male -----	1,271	870	196	281	2,618
Female -----	963	1,196	172	323	2,654
Age group—					
Birth to 4 years--	20	12	19	17	68
5 to 14 years---	385	661	347	585	1,978
15 to 18 years---	105	147	2	2	256
18 to 20 years---	68	108	---	---	176
21 to 24 years---	194	242	---	---	436
25 to 34 years---	602	502	---	---	1,104
35 to 44 years---	336	260	---	---	596
45 to 54 years---	328	100	---	---	428
55 to 64 years---	127	26	---	---	153
Over 65 years---	69	8	---	---	77
Residence in United States—					
Less than 6 mo.--	2	33	---	11	46
6 mo. to 1 year--	8	80	2	17	107
1 to 2 years-----	26	115	5	15	161
Over 2 years -----	523	1,166	15	158	1,862
Unknown -----	6	11	---	5	22
Life -----	1,669	661	346	398	3,074
Residence in state—					
Under 12 months--	260	190	36	76	562
1 to 2 years-----	195	222	28	55	500
Over 2 years-----	1,540	1,442	162	284	3,428
Unknown -----	5	16	9	18	48
Life -----	234	196	133	171	734
Residence in county—					
Under 12 months--	340	225	40	87	692
1 to 2 years-----	232	249	33	60	574
Over 2 years-----	1,477	1,411	158	285	3,331
Unknown -----	5	15	13	18	51
Life -----	180	166	124	154	624
Diagnosis—					
Pulmonary Tbc. -	939	535	29	60	1,563
Quiescent -----	209	121	4	3	337
Suspicious -----	42	34	6	3	85
Contact obs. -----	258	286	78	108	730
Observation -----	311	497	91	158	1,057
Negative -----	358	434	23	35	850
Br. Adenitis -----	86	130	129	222	567
Bronchitis -----	8	12	4	4	28
Tbc. hip -----	2	1	---	---	3
Tbc. gland -----	---	5	3	9	17
Asthma -----	19	9	1	1	30
Pott's Disease ---	1	2	---	---	3
Tbc. spine -----	---	1	---	---	1
Intestinal tbc. ---	---	---	---	1	1
Nativity—					
United States ---	1,669	661	347	398	3,075
Mexico -----	---	1,405	---	206	1,611
Argentina -----	1	---	---	---	1
Armenia -----	6	---	---	---	6
Australia -----	2	---	---	---	2
Austria -----	31	---	---	---	31
Azores Islands ---	1	---	---	---	1
Bohemia -----	3	---	---	---	3

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Survey as to Age, Sex, Length of Residence, Nativity, Occupation and Diagnosis of All Patients Examined in Two Los Angeles Clinics from July 1, 1924, to July 1, 1926—Continued.

	Temple		East Ninth Street		
	*Exclusive of Mexicans	Mexicans	†Exclusive of Mexicans	Mexicans	Totals
Nativity—continued.					
British Columbia	1	--	3	--	4
Buenos Aires	1	--	--	--	1
Canada	56	--	4	--	60
Central America	2	--	--	--	2
Czecho Slovak	2	--	--	--	2
China	3	--	--	--	3
Croatia	1	--	--	--	1
Cuba	1	--	--	--	1
Dalmatia	1	--	--	--	1
Denmark	7	--	--	--	7
England	35	--	--	--	35
Finland	8	--	--	--	8
France	9	--	--	--	9
Galicia	1	--	--	--	1
Germany	35	--	2	--	37
Greece	8	--	--	--	8
Hawaii	2	--	--	--	2
Holland	6	--	5	--	11
Hungary	14	--	--	--	14
Ireland	39	--	--	--	39
Italy	58	--	1	--	59
Japan	7	--	--	--	7
Jerusalem	3	--	--	--	3
Lithuania	2	--	--	--	2
New Foundland	3	--	--	--	3
New Zealand	1	--	--	--	1
Norway	9	--	--	--	9
Novia Scotia	2	--	1	--	3
Panama	1	--	--	--	1
Persia	1	--	--	--	1
Peru	1	--	--	--	1
Philippine Is.	9	--	--	--	9
Poland	20	--	--	--	20
Roumania	5	--	--	--	5
Russia	101	--	1	--	102
Scotland	14	--	--	--	14
Serbia	4	--	--	--	4
Slavonia	2	--	--	--	2
South Africa	1	--	--	--	1
South America	3	--	4	--	7
Spain	7	--	--	--	7
Sweden	15	--	--	--	15
Switzerland	7	--	--	--	7
Syria	2	--	--	--	2
Turkey	4	--	--	--	4
Wales	3	--	--	--	3
West Indies	4	--	--	--	4
Occupation—continued.					
Housework	459	576	--	--	1,035
School girls	194	332	163	313	1,002
School boys	191	291	186	274	942
Laborer	134	248	--	--	382
Student	72	75	--	--	147
Pre-school	20	50	19	17	106
Unknown	49	43	--	--	92
Cook	52	17	--	--	69
Laundry	14	51	--	--	65
Clerk	51	8	--	--	59
Carpenter	40	12	--	--	52
Mdse. factory	13	36	--	--	49
Salesman	43	5	--	--	48
Miner	34	13	--	--	47

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Survey as to Age, Sex, Length of Residence, Nativity, Occupation and Diagnosis of All Patients Examined in Two Los Angeles Clinics from July 1, 1924, to July 1, 1926—Continued.

	Temple		East Ninth Street		Totals
	*Exclusive of Mexicans	Mexicans	†Exclusive of Mexicans	Mexicans	
Occupation—continued.					
Mechanic	31	12	--	--	43
Cement worker	6	32	--	--	38
Seamstress	18	18	--	--	36
Waitress	28	8	--	--	36
Painter	30	4	--	--	34
Farmer, ranch h'nds	22	9	--	--	31
Baker	22	7	--	--	29
Janitor	23	5	--	--	28
Saleswoman	24	4	--	--	28
Domestic	17	10	--	--	27
Office work	17	4	--	--	21
Truck driver	16	5	--	--	21
Tailor	18	2	--	--	20
Barber	16	2	--	--	18
Fruit picker	6	10	--	--	16
Butcher	9	6	--	--	15
Electrician	15	--	--	--	15
Railroad, undefined	15	--	--	--	15
Bookkeeper	12	2	--	--	14
Chauffeur	12	2	--	--	14
Porter	14	--	--	--	14
Sailor seaman	14	--	--	--	14
Cafeteria	8	5	--	--	13
Food factory	1	12	--	--	13
Gardener	9	4	--	--	13
Lumber work	12	1	--	--	13
Packing house	2	11	--	--	13
Fruit peddler	11	2	--	--	13
Teacher	11	2	--	--	13
Blacksmith	6	6	--	--	12
Dish washer	7	5	--	--	12
Kitchen helper	7	5	--	--	12
Practical nurse	12	--	--	--	12
Restaurant	6	6	--	--	12
Candymaker	7	4	--	--	11
Ironworker	6	5	--	--	11
Waiter	9	2	--	--	11
Chambermaid	6	4	--	--	10
Newsboy	7	3	--	--	10
Stenographer	9	1	--	--	10
Janitress	4	5	--	--	9
Musician	6	3	--	--	9
Grocer	7	1	--	--	8
Nutworker	8	--	--	--	8
Telephone opr.	8	--	--	--	8
Veterans bureau	8	--	--	--	8
Dressmaker	5	2	--	--	7
Machine operator	4	3	--	--	7
Motorman	7	--	--	--	7
Shoemaker	6	1	--	--	7
Boiler maker	2	4	--	--	6
Bus boy	2	4	--	--	6
Attendant nurse	6	--	--	--	6
Nursemaid	6	--	--	--	6
Plumber	6	--	--	--	6
Cashier	3	2	--	--	5
Hotel clerk	1	4	--	--	5
Cabinet maker	5	--	--	--	5
Fruit stand	1	4	--	--	5
Foundry	3	2	--	--	5
Junk dealer	5	--	--	--	5
Marble worker	5	--	--	--	5
Photographer	5	--	--	--	5
Printer	3	2	--	--	5

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Survey as to Age, Sex, Length of Residence, Nativity, Occupation and Diagnosis of
All Patients Examined in Two Los Angeles Clinics from July 1, 1924, to
July 1, 1926—Continued.

	Temple		East Ninth Street		Totals
	*Exclusive of Mexicans	Mexicans	†Exclusive of Mexicans	Mexicans	
Occupation—continued.					
Teamster	3	2	--	--	5
Actress	2	2	--	--	4
Bootblack	4	--	--	--	4
Car conductor ...	4	--	--	--	4
Dry cleaner	2	2	--	--	4
Deliveryman	4	--	--	--	4
Errand boy	3	1	--	--	4
Expressman	2	2	--	--	4
Furniture finisher	4	--	--	--	4
Graduate nurse ..	4	--	--	--	4
Orderly	4	--	--	--	4
Sewing factory ..	--	4	--	--	4
Tailoress	3	1	--	--	4
Telegrapher	3	1	--	--	4
Accountant	3	--	--	--	3
Bricklayer	3	--	--	--	3
Canvasser	3	--	--	--	3
Creamery	3	--	--	--	3
Engineers station..	3	--	--	--	3
Elevator operator..	3	--	--	--	3
Embroidery	--	3	--	--	3
Labor contract ..	2	1	--	--	3
Moulder	1	"	--	--	3
Mail carrier	3	--	--	--	3
Oil station	3	--	--	--	3
Plasterer	2	1	--	--	3
Presser	2	1	--	--	3
R. R. switchman..	3	--	--	--	3
Real estate	3	--	--	--	3
Solicitor	3	--	--	--	3
Social worker	3	--	--	--	3
Street sweeper ...	3	--	--	--	3
Typist	3	--	--	--	3
Upholsterer	2	1	--	--	3
Watchman	2	1	--	--	3
Watchmaker	2	1	--	--	3
Window cleaner ..	3	--	--	--	3
Vegetable stand..	3	--	--	--	3
Movie extra	2	--	--	--	2
Advertising	2	--	--	--	2
Beauty parlor	2	--	--	--	2
Bell boy	2	--	--	--	2
Cotton picker	--	2	--	--	2
Candy seller	1	1	--	--	2
Chef	2	--	--	--	2
Fountain clerk ...	2	--	--	--	2
Contractor	2	--	--	--	2
Cigarmaker	1	1	--	--	2
Cowboy	2	--	--	--	2
Special del. boy..	2	--	--	--	2
Engineer	2	--	--	--	2
Civil engineer	2	--	--	--	2
Hardware finisher	2	--	--	--	2
Iceman	1	1	--	--	2
Lunch room helper	--	2	--	--	2
Minister	2	--	--	--	2
Milker	1	1	--	--	2
Milliner	1	1	--	--	2
Oil & steel worker	2	--	--	--	2
Pipe-line worker ..	2	--	--	--	2
Pipe fitter	2	--	--	--	2
Presser	2	--	--	--	2
Produce man	2	--	--	--	2
Mdse. peddler	1	1	--	--	2

*In the Temple Clinic there were 9 Negroes.

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Survey as to Age, Sex, Length of Residence, Nativity, Occupation and Diagnosis of
All Patients Examined in Two Los Angeles Clinics from July 1, 1924, to
July 1, 1926—Continued.

	Temple		East Ninth Street		Totals
	*Exclusive of Mexicans	Mexicans	†Exclusive of Mexicans	Mexicans	
Occupation—continued.					
Rip saw	2	--	--	--	2
Steward, ship	2	--	--	--	2
Steelworker	1	1	--	--	2
Sign painter	2	--	--	--	2
Typesetter	2	--	--	--	2
Usherette	1	1	--	--	2
Warehouse	1	1	--	--	2
Woodworker	2	--	--	--	2
Woolen mills	2	--	--	--	2
Varnisher	1	1	--	--	2
Auto top trimmer	1	--	--	--	1
Auto washer	1	--	--	--	1
Auditor	1	--	--	--	1
Bowling alley	--	1	--	--	1
Bartender	1	--	--	--	1
Bank teller	1	--	--	--	1
Bill distributor	1	--	--	--	1
Bottle washer	--	1	--	--	1
Boxmaker	--	1	--	--	1
Caddy	--	1	--	--	1
Coast guard	1	--	--	--	1
Chemical ind. clerk	1	--	--	--	1
Cesspool contr.	1	--	--	--	1
Dairyman	1	--	--	--	1
Draftsman	1	--	--	--	1
Enamel works	--	1	--	--	1
Mining engineer	1	--	--	--	1
City engineer	1	--	--	--	1
Const. engineer	1	--	--	--	1
Mech. engineer	1	--	--	--	1
Electrician helper	--	1	--	--	1
Evangelist	1	--	--	--	1
Chemical engineer	1	--	--	--	1
Film cutter	1	--	--	--	1
Foreman, city	1	--	--	--	1
Fireman	1	--	--	--	1
Garment worker	1	--	--	--	1
Granite polisher	1	--	--	--	1
Groom	1	--	--	--	1
Horticulturist	1	--	--	--	1
Hand bill dist.	1	--	--	--	1
Handicap	1	--	--	--	1
Inspector	--	1	--	--	1
Iron moulder	1	--	--	--	1
Locksmith	1	--	--	--	1
Liveryman	1	--	--	--	1
Millwright	1	--	--	--	1
Metal polisher	1	--	--	--	1
Mine gang boss	1	--	--	--	1
Newspaper agent	1	--	--	--	1
Nailer	1	--	--	--	1
Orange stand	1	--	--	--	1
Optometrist	1	--	--	--	1
Oiler	--	1	--	--	1
Prize fighter	--	1	--	--	1
Paper hanger	1	--	--	--	1
Paper boiler	1	--	--	--	1
Pharmacist	1	--	--	--	1
Post office	1	--	--	--	1
Pool room	1	--	--	--	1
Press feeder	1	--	--	--	1
Professor	1	--	--	--	1
Railroad brakeman	1	--	--	--	1
Railroad clerk	1	--	--	--	1

*In the Temple Clinic there were 9 Negroes.

†In the Ninth Street Clinic there were 121 Negroes.

Survey as to Age, Sex, Length of Residence, Nativity, Occupation and Diagnosis of
All Patients Examined in Two Los Angeles Clinics from July 1, 1924, to
July 1, 1926—Continued.

	Temple		East Ninth Street		Totals
	*Exclusive of Mexicans	Mexicans	‡Exclusive of Mexicans	Mexicans	
Occupation—continued.					
Railroad fireman	1	--	--	--	1
Rock driller	1	--	--	--	1
Rug maker	1	--	--	--	1
Sheet metal wrkr.	1	--	--	--	1
Sailmaker	1	--	--	--	1
Scale master	--	1	--	--	1
Secretary	1	--	--	--	1
Stage boss	1	--	--	--	1
Steam fitter	1	--	--	--	1
Stonecutter	1	--	--	--	1
Stableman	1	--	--	--	1
Surveyor	1	--	--	--	1
Silversmith	1	--	--	--	1
Taxi driver	1	--	--	--	1
Tank builder	1	--	--	--	1
Truck helper	1	--	--	--	1
Ticket seller	1	--	--	--	1
Tool dresser	1	--	--	--	1
Tire builder	1	--	--	--	1
Trimmer	--	1	--	--	1
Tile cutter	--	1	--	--	1
Usher	1	--	--	--	1
Wicker craft	1	--	--	--	1
Window screen	1	--	--	--	1
Wood turner	1	--	--	--	1
Magazine writer	1	--	--	--	1
Wholesale fruit	1	--	--	--	1
Gas tester	1	--	--	--	1
Total	-----				5,272

*In the Temple Clinic there were 9 Negroes.

‡In the Ninth Street Clinic there were 121 Negroes.

**Tuberculosis Clinic Patients—Grouped According to Sex, Nativity and Age.
July 1, 1924, to June 1, 1926, Oakland, California.**

Sex—					
Male	511	Norway	5		
Female	549	Portugal	28		
		Poland	1		
		Philippines	3		
Total	1,060	Russia	12		
		Serbia	1		
Nativity—		Scotland	4		
United States	813	South America	3		
Alaska	3	Spain	9		
Armenia	1	West Indies	1		
Australia	1	Not stated	4		
Austria	7				
Canada	19	Total	1,060		
China	8				
Denmark	3	Age group—			
England	19	1 to 4 years	52		
East Indies	2	5 to 14 years	547		
Finland	5	15 to 24 years	147		
France	1	25 to 34 years	127		
Greece	7	35 to 44 years	114		
Germany	3	45 to 54 years	41		
Hawaii	41	55 to 64 years	27		
Hungary	5	65 years and over	5		
Ireland	8				
Italy	17	Total	1,060		
Japan	1	Residence less than one year in			
Jugo-Slovakia	2	California	15		
Mexico	23				

Deaths from Tuberculosis in California in 1925, Listed According to Sex, Place of Death, Age Groups, and Type of Tuberculosis.

Sex—					
Male	3,694	Intestines	56		
Female	2,261	Kidney and bladder	42		
		Spinal	39		
Total	5,955	Larynx	28		
		Throat	9		
Place of death—		Glands	8		
At home	3,171	Joints	6		
Public hospital	2,329	Hips	4		
Private hospital	443	Bones	4		
Other places	12	Knee	3		
		Skin	2		
Total	5,955	Liver	2		
		Mesenteric gland	2		
Age groups—		Left tibia	1		
1-10	416	Spleen and kidneys	1		
10-20	540	Axillary gland	1		
20-30	1,394	Neurosyphilis	1		
30-40	1,283	Pharyngeal	1		
40-50	992	Tuberculous asthma	1		
50-60	648	Tuberculous bilateral	1		
60-over	682	Tuberculous nasal bones	1		
		Ribs	1		
Total	5,955	Digestive tract	1		
		Lymphatic system	1		
*Type of tuberculosis—		Neck	1		
Pulmonary	5,182	Kidneys and bowels	1		
Meningitis	290	Liver and kidneys	1		
Miliary	165	Tuberculous pleurisy	1		
Peritonitis	92				
		Total	5,955		

*This information taken from death certificates.

Deaths from Tuberculosis in California, 1925, Listed According to Occupation.

Housewife	958	Cement worker	7
None	955	Dishwasher	7
Laborer	822	Druggist	7
Child	291	Ironworker	7
Farmer	198	Milliner	7
School girl	172	Moulder	7
School boy	159	Newspaper worker	7
Clerk	150	Packer	7
Retired	142	Physician	7
Miner	133	Sister of Mercy	7
Salesman	86	Stoneworker	7
Housework	82	Cashier	6
Cook	80	Cleaning and pressing	6
Carpenter	77	Draftsman	6
Merchant	56	Fruit worker	6
Mechanic	49	Invalid	6
Machinist	42	Oilwell driller	6
Engineer	40	Pipe fitter	6
Painter	40	Plasterer	6
Bookkeeper	39	Saleslady	6
Stenographer	38	Telephone company	6
Seaman	32	Advertising	5
Barber	30	Bootblack	5
Electrician	30	Chambermaid	5
Unknown	26	Cigar maker	5
Waiter	26	Disabled veteran	5
Nurse	25	Fisherman	5
Truck driver	23	Jeweler	5
Janitor	21	Machine worker	5
Tailor	21	Mill worker	5
School teacher	20	Motorman	5
Manager	19	Music teacher	5
Laundry worker	18	Office work	5
Chauffeur	17	Photographer	5
Plumber	17	Police officer	5
Butcher	16	Shepherd	5
Porter	16	Telegraph operator	5
Teamster	16	Watchmaker	5
Baker	15	Chemist	4
Real estate	15	Dentist	4
Shoemaker	15	Elevator operator	4
Fireman	14	Junkman	4
Telephone operator	14	Longshoreman	4
Accountant	13	Meat cutter	4
Blacksmith	13	Millwright	4
Contractor	13	Pool hall worker	4
Lumber worker	13	Sheet metal worker	4
Oil worker	13	Shipyard worker	4
Soldier	13	Stevedore	4
Gardener	12	Theater business	4
Railroad man	12	Woodsman	4
Dairy work	11	Actor	3
Grocer	11	Boilermaker	3
Printer	11	Boxmaker	3
Restaurant proprietor	11	Broker	3
Conductor	10	Collector	3
Foreman	10	Expressman	3
Minister	10	Finisher	3
Peddler	10	Hod carrier	3
Seamstress	10	Hotel proprietor	3
Waitress	10	Lather	3
Artist	9	Lineman	3
Factory worker	9	Linotype operator	3
Insurance	9	Messenger	3
Musician	9	Odd jobs	3
Brick worker	8	Photo engraving	3
Lawyer	8	Restaurant worker	3
Maid	8	Secretary	3
Watchman	8	Shoe worker	3
Agent	7	Steel worker	3
Banker	7	Surveyor	3
Cabinet worker	7	Tile layer	3

Timekeeper	3	Caddy master	1
Typist	3	Cap maker	1
Warehouse worker	3	Care of apartment house	1
Window cleaner	3	Car builder	1
Apprentice	2	Car cleaner	1
Bank teller	2	Car repairer	1
Book binder	2	Car whacker	1
Bus boy	2	Carrier	1
Buyer	2	Cattle buyer	1
Cannery worker	2	C. B. M.	1
Candy maker	2	Chair repairer	1
Catholic priest	2	Cigarette machine operator	1
Chocolate dipper	2	Coach cleaner	1
Chopper	2	Coffee importer	1
Cigar dealer	2	Coffee roaster	1
Dietician	2	Com-acetylene gas	1
Driver	2	Comm. Dept. S. P. Co.	1
Electric welder	2	Compositor	1
Engraver	2	Comptometer operator	1
Florist	2	Costing director	1
Freight handler	2	County Clerk	1
Garageman	2	Cowboy	1
Glassworker	2	Deckhand	1
Granite worker	2	Decorator	1
Hairdresser	2	Delicatessen dealer	1
Journalist	2	Dispatcher	1
Mail carrier	2	Displayman	1
Master mariner	2	District Superintendent	1
Mechanic superintendent	2	Doorman	1
Mess attendant	2	Draughtsman	1
News vendor	2	Drayman	1
Oil station proprietor	2	Driller	1
Orchardist	2	Dyer color printer	1
Patternmaker	2	Edgerman	1
Radio man	2	Egg candler	1
Sculptor	2	Electrical worker	1
Selling newspapers	2	Embalmer	1
Service man	2	Employment man	1
Sign painter	2	Fieldman	1
Silk mill worker	2	Film cutter	1
Steward	2	Film distributor	1
Storekeeper	2	Footman	1
Trucker	2	Foot specialist	1
Undertaker	2	Furniture dealer	1
Union oil worker	2	Furrier	1
Upholsterer	2	Ganger	1
Water department	2	Garment worker	1
Writer	2	Gas engine business	1
Agriculturist	1	Gas fitter	1
Alteration hand	1	Glazier	1
Architect	1	Gold beater	1
Art director	1	Grave digger	1
Art metal worker	1	Gunner's mate	1
Assemblyman	1	Greens keeper	1
Assistant camera man	1	Hatter	1
Assistant credit manager	1	Hardware	1
Assistant superintendent	1	Hide tanner	1
Attendant St. Vincent's Orphanage	1	Horse shoer	1
Auto dealer	1	Horse trainer	1
Auto repairer	1	Hospital attendant	1
Auto washer	1	Hostler helper	1
Basket maker	1	House boy	1
Beauty specialist	1	Inmate of a home	1
Betting commissioner	1	Instructor, U. S. C.	1
Block letterer	1	Janitress	1
Boatswain's mate	1	Jesuit brother	1
Bookstore	1	Laboress	1
Boys welfare man	1	Manufacturer	1
Brass inspector	1	Marble sawyer	1
Bridge worker	1	Market man	1
Builder	1	Master	1
Building superintendent	1	Master on steamship	1
Butter and cheese maker	1	Meat inspector	1
		Metallurgist	1

Mining developer	1	Seminarian	1
Motion picture actress	1	Shingler	1
Moving picture operator	1	Shingle weaver	1
Necktie maker	1	Shipping department	1
Nominal	1	Shirt maker	1
Notary (real estate)	1	Slate roofer	1
Nursemaid	1	Spinner	1
Oil station operator	1	Staff operator	1
Order checker	1	Stage director	1
Ore sampler	1	Standard Oil employee	1
Packing house employee	1	Steam fitter	1
Paper hanger	1	Stereotyper	1
Patent attorney	1	Stockman	1
P. G. and E. Co.	1	Stockroom girl	1
Piano tuner	1	Street railway worker	1
Plaster casts	1	Swamper	1
Plumbing supplies	1	Supt. California Packing Co.	1
Postmaster	1	Taxi business	1
Potteryman	1	Taxi driver	1
Poultry picker	1	Test boardman	1
Prison guard	1	Trackman	1
Professional boxer	1	Tractorman	1
Produce dealer	1	Trailer	1
Publisher	1	Transfer and trucking	1
Pugilist	1	Tree budding	1
Purser on ship	1	Trunk maker	1
Rat catcher	1	Undersheriff	1
Reed worker	1	Utility man	1
Rigger aviator	1	Vegetable stand	1
Rubber worker	1	Vulcanizer	1
Sail maker	1	Waist operator	1
Salvation Army helper	1	Window trimmer	1
Saw filer	1	Wool worker	1
Sawmaker	1		
Scaler	1		
Section hand	1	Total	5,955

Report of Social Hygiene Work, July 1, 1924, to June 30, 1926. Report of Venereal Disease Clinics Cooperating with California State Board of Health.

No. of months reporting	Clinics	New cases reported						Total treat-ments including arsp.	Total doses arsp. or similar product	T ests or examinations		
		Syphilis		Gonorrhoea		Chancroid				Wass.	T. P.	Gon.
		Men	Women	Men	Women	Men	Women					
24	Boyle Avenue Clinic (Adults), Los Angeles	411	377	21	9			12,165	5,348	4,397	57	109
24	Boyle Avenue Clinic (Children), Los Angeles	28	43		47			3,011	1,495	461	8	183
24	Good Cheer Health Center, San Jose	51	23	20	16	1		1,256	588		1	86
16	General Hospital, Fresno	109	88	70	23	3	1	4,135	1,314	1,372	2	734
24	Los Angeles City Health Department	927	947	1,538	432		7	63,511	17,740	4,379	72	3,402
24	Los Angeles Medical Department, University of California	714	433	492	105	24		17,074	6,365	3,382	57	507
24	Oakland Health Center, Oakland	488	275	589	90			20,904	6,971	6,256		1,004
24	San Diego Clinic, San Diego	192	138	74	191	1		3,273	7,954	2,057		851
24	San Francisco City Health Department	910	547	602	847	54		22,257	5,725	2,372	16	4,338
24	San Francisco Polyclinic	46	26	51	8			2,369	1,217	1,264	7	177
24	San Joaquin Local Health District, Stockton	468	81	408	37	18		16,829	4,548	1,757		327
24	Stanford University, V. D. Clinic, San Francisco	608	253					68,307	35,531		24	
18	University of California, "L" Clinic, San Francisco	362	80	30	73	1		8,456	1,371	14,974	188	
18	University of California, Children's Clinic, San Francisco	19	1					691	43	155		1,186
	Totals	5,333	3,312	3,895	1,878	102	8	244,238	95,079	44,085	432	12,904
24	Division of Epidemiology, State Board of Health	8,205	5,116	8,121	2,723					51,520		3,317
24	State Hygienic Laboratory											
	Grand totals	13,538	8,428	12,016	4,601	102	8	244,238	95,079	95,605	432	16,221

Total requests received by California State Board of Health for literature..... 5,431
 Total number of pamphlets distributed by California State Board of Health..... 70,357
 Number of lectures or addresses given..... 1,247
 Number of film showings made..... 66,860
 Number of times posters shown..... 2,745

20—Total attendance.....
 283—Total attendance.....
 13—Total attendance.....

REPORT OF THE BUREAU OF CHILD HYGIENE.**July 1, 1924, to June 30, 1926.**

ELLEN S. STADTMULLER, M.D., Director.

This biennium has seen a gradual development of the activities of the Child Hygiene Bureau that have to do with the placing of part-time nurses in rural areas. It has been our policy to join forces with local groups, private and public, to finance the salary and transportation expenses of public health nurses. We have received, in return for our contribution to the salary, a proportional amount of the nurse's time which has been devoted to maternal hygiene and infant care. Since the beginning of the biennium 41 nurses have been placed in 23 counties for this type of work. After the expiration of one year we have withdrawn our quota in the localities where the community itself was ready to undertake the full responsibility of the nurse's support.

Counties in Which Sheppard-Towner Nurses Were Placed July, 1924, to June, 1926, Inclusive.

Amador.	Napa.
Butte.	Placer.
Colusa.	Riverside.
Del Norte.	San Bernardino.
Humboldt.	San Diego.
Imperial.	San Luis Obispo.
Inyo.	Santa Clara.
Kings.	Sonoma.
Lake.	Tulare.
Madera.	Ventura.
Marin.	Yuba.
Monterey.	

The goal toward which our nurses are working is the saving of maternal and infant lives. The means to this end is frequently the establishment of a health center at which mothers can be advised on hygiene, both for themselves and for their young children. We lend our nurses every assistance possible to the establishment of a health center in their territory, both by personal visits of our staff to examine children and by interesting the local physicians, as well as the women and mothers of the community. As the result of this plan 29 centers have been opened to mothers for conference service. Local physicians who are interested in the health of children render the medical service in these conferences. They receive no compensation for this work, other than the opportunity of handling a large group of children. This type of clinical material is always of advantage to a physician. In some instances the local physicians are not willing to render this service; then the nurse gives advice to the mothers on the general hygiene of their children, discussing such matters as regularity of feeding, sun baths, establishment of proper habits of elimination, ventilation, bathing and so on; this assists mothers in maintaining the health of their children. In the past two years, 43,315 children have been handled by our field staff.

The advisory service to prenatal cases has developed more slowly. The work which has been done along this line has resulted entirely from

As a portion of the work which the part-time nurses have done in their school programs there have been many immunization campaigns conducted, at which preschool children were immunized against small-pox and diphtheria.

To keep pace with the increased number of county nurses we have increased the staff directing their work, by the addition of two nurses to our state staff. The first of these has been at work since October, 1924, spending her time in the field with the county nurse, giving advice and suggestions as to the conduct of her maternity and infancy activities.

When the legislature of 1925 placed the responsibility for inspecting and licensing maternity hospitals and homes on the State Board of Health, this duty was assigned to the Bureau of Child Hygiene. A committee of the State Board of Health reviewed the regulations in force at the time that the Bureau of Child Hygiene started inspections, and after a small number of minor changes, submitted these rules and regulations to the board for approval. Two types of institutions are recognized—the hospital including maternity cases as part of its activities, and the maternity home carried on by women in their own homes. For these two types of institutions somewhat different regulations were adopted. In each case, however, the aim was to provide mothers with such surroundings that their health could be safeguarded during confinement and that the interests of the new-born infants would be protected. The regulations do not require any standardization of personnel, permitting the maternity home to be conducted by any woman who can provide the above mentioned facilities. It has been our policy, however, to make inquiry as to the training of the women in charge of the small maternity homes, so that we may be assured of the type of care the mothers will receive. In general, the inspection has been welcomed both by the medical profession, by the hospitals and by those conducting the smaller maternity homes. In every instance, before inspection is instituted, the physicians are consulted as to the desirability of the homes and their estimate of the women in charge. In this way we work in close cooperation with the profession who use these institutions for their patients. The policy which we are trying to establish is that of friendly instruction and we have, therefore, only withheld license to those institutions not yet up to standard, believing that by repeated visits we can improve the facilities provided.

In order to carry this extra work a second addition to our staff was made—a public health nurse versed in hospital technique. Together with the nurse already mentioned as added to the staff, these inspections have been made at the same time as our advisory and consulting service. Since September, 1925, these two employees have recommended for license 173 hospitals and homes with a bed capacity of 935. They have not, as yet, visited all institutions receiving maternity patients. In many instances we have been able to discourage the opening of maternity homes by those not trained for the care of parturient women or by those not able to provide adequate equipment. The contact with maternity hospitals and homes gives our bureau an opportunity for doing educational work with the expectant mothers, as it provides a means of reaching them early.

Maternity Hospitals and Homes Licensed, October, 1925, to June, 1926, Inclusive.

Alameda County—

Alameda Sanatorium, Alameda.
Crum Maternity Home, Alameda.
El Reposo Sanitarium and Hospital, Berkeley.
Hayward General Hospital, Hayward.
Smiley, Mrs. Anita, Livermore.
Tennant Maternity Home, Alameda.
Wright, Mrs. Maude M., Livermore.

Butte County—

Oroville Curran Hospital, Oroville.
Staton, Mrs. Etta M., Chico.
Van Ornum's Maternity Home, Chico.

Contra Costa County—

Aylward Sanitarium, Martinez.
Richmond Maternity Hospital.

Del Norte County—

Dr. Barnes' Hospital, Smith River.
Crescent City Hospital, Crescent City.
Gressot's Maternity Home, Wakefield.
Dr. Hills' Home, Crescent City.
Woodruff's Home, Smith River.

Fresno County—

Irwin Maternity Home, Fresno.

Glenn County—

Crothers, Mrs. Catherine, Willows.
Keim, Mrs. Catherine A., Willows.
Martin Sanitarium, Orland.

Humboldt County—

Mrs. Bernier's Home, Eureka.
Mrs. Brown's Home, Arcata.
Ferndale General Hospital, Ferndale.
St. Joseph's Hospital, Eureka.
Scotia Hospital, Scotia.
Sequoia Hospital, Eureka.
Mrs. Ada Smith's Home, Fortuna.
Trinity Hospital, Arcata.
Union Labor Hospital, Eureka.

Imperial County—

Brawley Hospital, Brawley.
Burger, Mrs. Ada, Brawley.
El Centro Hospital, El Centro.
Holtville Maternity Home, Holtville.
Mrs. Jefferson's Maternity Home, Brawley.

Lassen County—

Red River Hospital, Westwood.
Riverside Hospital, Susanville.

Los Angeles County—

Angelus Hospital, Los Angeles.
Mrs. Ansai's Maternity Home, Los Angeles.
Artesia Hospital, Artesia.
Benedict Maternity Hospital, Hollywood.
Bonnie Brae Maternity Home, Los Angeles.
Corby Hospital, Bell.
Cunningham Hospital, Los Angeles.
Elysian Maternity Hospital, Los Angeles.
Florence Crittenton Home, Los Angeles.
Mrs. Gill's Maternity Home, Los Angeles.

Los Angeles County—Continued.

Mrs. Hiraga's Maternity Home, Los Angeles.
 Hospital of the Good Samaritan, Los Angeles.
 Katow's Maternity Home, Los Angeles.
 Lancaster Hospital, Lancaster.
 La Verne Maternity Home, La Verne.
 Los Angeles Lying-In Hospital, Los Angeles.
 Maternity Cottage, Los Angeles.
 Milton Hospital, Inc., Los Angeles.
 Mission Hospital, Huntington Park.
 Monrovia Hospital, Monrovia.
 Murphy Maternity Home, Los Angeles.
 Oakwood Maternity Cottage, Lennox.
 Osteopathic Sanitarium and Hospital, Los Angeles.
 Private Home Maternity Home, Los Angeles.
 Ruth Sanitarium, Los Angeles.
 St. Vincent's Maternity Home, Los Angeles.
 St. Vincent's Hospital, Los Angeles.
 Salvation Army Women's Home, Los Angeles.
 San Fernando Hospital, San Fernando.
 San Pedro General Hospital, San Pedro.
 Simmons, Mrs. Lydia, Gardena.
 South Pasadena Hospital, South Pasadena.
 Suburban Hospital, South Gate.
 Sylvain Lodge, Los Angeles.
 Terry Sanitarium, Los Angeles.
 Vorbeck Maternity Hospital, Wilmar.

Marin County—

Gunnison Maternity Home, Mill Valley.
 Ross General Hospital, Ross.
 San Rafael Cottage Hospital, San Rafael.
 Vogensen, Mrs. Nell M., Olema.

Mendocino County—

Albion Lumber Company Hospital, Albion.
 Mrs. Copelli's Home, Mendocino City.
 Mrs. Cummings' Home, Fort Bragg.
 Langland Hospital, Ukiah.
 Redwood Coast Hospital, Fort Bragg.
 Mrs. Spangle's Home, Willits.

Monterey County—

El Adobe Hospital, Monterey.
 Monterey Peninsula Hospital, Monterey.
 Pine Grove Sanitarium, Pacific Grove.
 Salinas Valley Hospital, Salinas.
 Starbird Hospital, King City.

Napa County—

Calistoga Hospital, Calistoga.
 St. Gothard's Hospital, St. Helena.

Nevada County—

Hobart Estate Hospital, Hobart Mills.
 W. C. Jones Memorial Hospital, Grass Valley.
 Nevada City Sanitarium, Nevada City.

Orange County—

Fullerton Community Hospital, Fullerton.
 Reed Hospital, Fullerton.

Placer County—

Macheth Sanitarium, Auburn.

Riverside County—

Banning Hospital, Banning.
Community Settlement Association, Riverside.
Frank Luke Memorial Hospital, Blythe.
Riverside Community Hospital, Riverside.
Riverside Community Hospital (Osteopathic Wing), Riverside.
Southern Sierras Sanatorium, Banning.
Sprague Maternity Hospital, Hemet.
West Side Lying-In Home, Riverside.

Sacramento County—

Agnes Hospital, Sacramento.
Capitol Maternity Home, Sacramento.
Hoshisaki's Maternity Home, Sacramento.
Igo-Fliteroft Hospital, Sacramento.
Kobayashi Maternity Home, Sacramento.
Krull Hospital, Sacramento.
Miyazaki Maternity Home, Sacramento.
Orr's Maternity Home, Sacramento.
Peniel Rescue Home, Sacramento.
Sacramento County Hospital, Sacramento.
Saruwatori Maternity Home, Sacramento.

San Benito County—

Hazel Hawkins Memorial Hospital, Hollister.
Mothers' Rest Maternity, Hollister.
Rühle, Mrs. Josephine, Hollister.

San Bernardino County—

Loma Linda Hospital, Loma Linda.
Redlands Heights Sanitarium, Redlands.
Redlands Hospital, Redlands.
San Antonio Community Hospital, Upland.

San Luis Obispo County—

Pacific Hospital, San Luis Obispo.
San Luis Obispo Sanitarium, San Luis Obispo.

Santa Barbara County—

Santa Barbara Cottage Hospital, Santa Barbara.

Santa Clara County—

Gilroy Private Hospital, Gilroy.
Hori, Mrs. M., San Jose.
Johnson, Mrs. W. O., Los Gatos.
Palo Alto Hospital, Palo Alto.
San Jose Hospital, San Jose.

Santa Cruz County—

Boekhaven Maternity Home, Santa Cruz.
Hanly Hospital, Santa Cruz.
Kuchr, Mrs. Katie, Watsonville.
Mission Hospital and Sanitarium, Santa Cruz.
Seabright Hospital, Santa Cruz.
Short, Mrs. J. M., Watsonville.
Watsonville Hospital, Watsonville.

Shasta County—

St. Caroline Sanitarium, Redding.

Sierra County—

Pierce, Mrs. Elizabeth, Sierraville.
Sierra Valley Hospital, Loyalton.

Siskiyou County—

Dorris Hospital, Dorris.
Tennant Hospital, Tennant.

Solano County—

Petty, Mrs. V. M., Vacaville.
Vallejo General Hospital, Vallejo.
Waring (Mrs. L. R.), Maternity Home, Vacaville.

Sonoma County—

Burndale Sanitarium, Vineburg.
Cherry Hill Sanitarium, Petaluma.
Hillside Hospital, Petaluma.
Schaafsma Maternity Home, Santa Rosa.

Stanislaus County—

Draper, Mrs. Amelia L., Hickman.
Emanuel Hospital, Turlock.
Mrs. Hamilton's Maternity Home, Modesto.
Lillian Collins Hospital, Turlock.
McPheeters Hospital, Modesto.
Newman Hospital, Newman.
Oakdale General Hospital, Oakdale.
Robertson Hospital, Modesto.
St. Mary's Hospital, Modesto.
Skovgard Maternity Home, Modesto.
Waterford Maternity Home, Waterford.

Sutter County—

Emergency Hospital, Yuba City.

Tehama County—

Allen, Mrs. Emma E., Red Bluff.
Howes Sanitarium, Corning.
Meyer, Mrs. Mary, Red Bluff.
Stalker, Mrs. Annie, Red Bluff.

Tulare County—

Hogan's Maternity Home, Visalia.
Mary West Maternity Home, Visalia.

Ventura County—

Big Sisters Hospital, Ventura.
Carpenter, Mrs. E. T., Oxnard.
Cottage Hospital, Santa Paula.

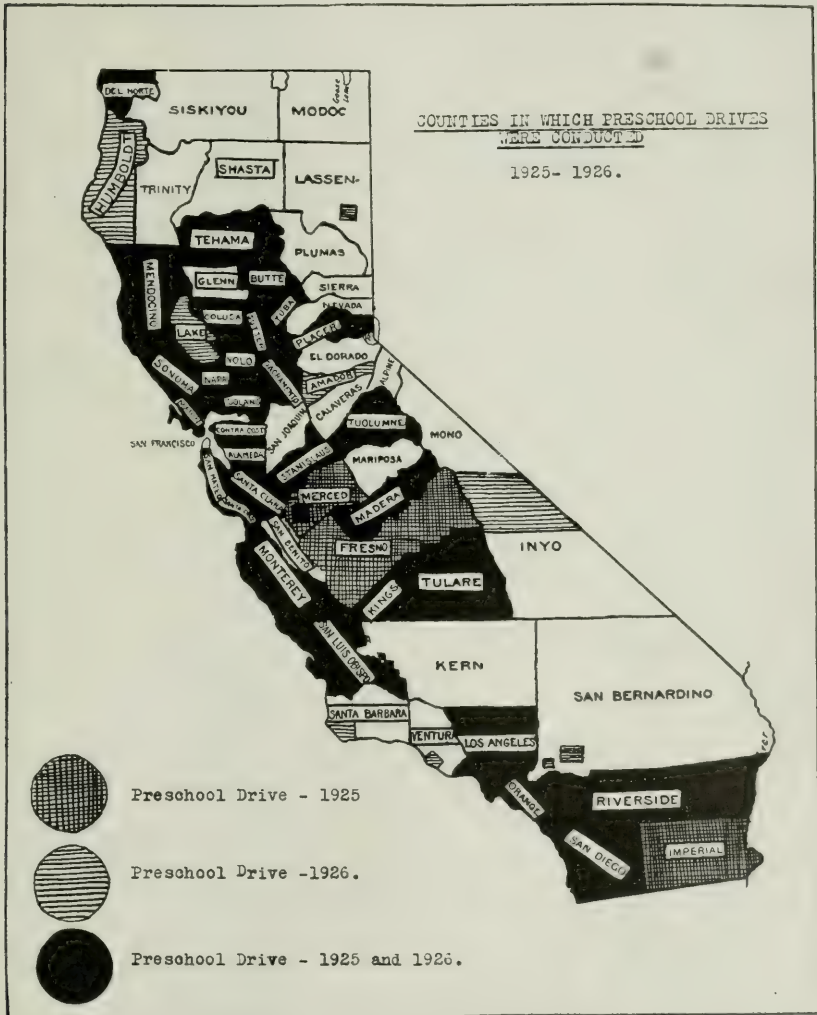
Yolo County—

Mrs. Gaither's Home, Esparto.

A more general knowledge of the work of our department has brought about a demand for talks to groups of women upon the hygiene of maternity and infancy. To meet this demand a lecturer was added to our staff in October, 1924. This physician has traveled upon a pre-arranged schedule at the invitation of local groups of men and women, giving them information on the means of improving child health. The number in such audiences varies greatly; by far the greater part have been small groups interested and alive, who have taken the opportunity after the formal talk was finished, of bringing forward individual problems for solution. In other instances large groups of women, leaders in their own communities, were addressed on maternal and infant hygiene in the course of some convention or similar gathering. During the biennium the lecturer has addressed 30,954 persons, as well as assisted in other work of the department.

Some years ago the Bureau of Child Hygiene made a major activity of the examination of young children in children's conferences scattered in the rural area and small towns of the state. With the growth of

interest in child hygiene manifested during the last four years, this type of work as a routine procedure has been abandoned; our own success in forming regular health centers in many of the smaller towns has done away with the need, also. We now only hold conferences in order to stimulate given communities to initiate their own activities or to assist in launching some work of this kind planned by local people.



Consequently, the number of children examined by the state staff has been materially reduced from year to year. During the biennium the two physicians on the staff have examined 3420 children. Exhibits have been arranged in 14 different fairs. It is not possible to estimate the number of spectators at such fairs. Material has been lent to other organizations and prepared for community pageants.

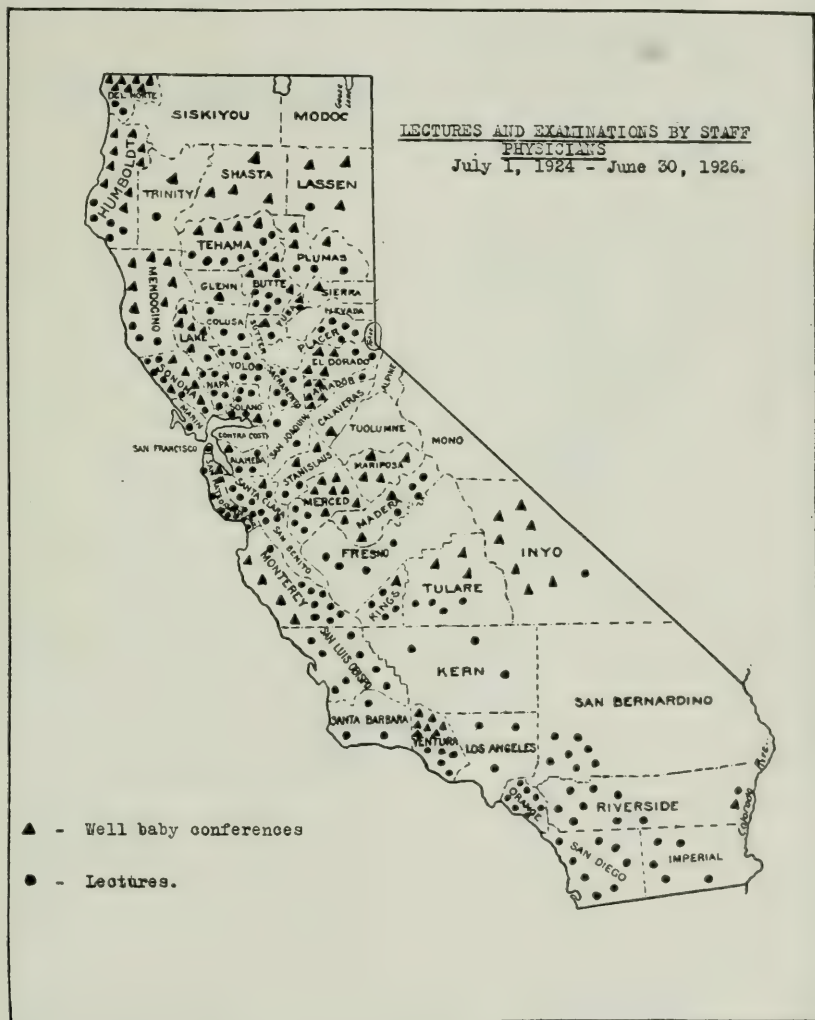
Infant and child welfare conferences were held in the following communities:

1924
 Greenville
 Taylorsville
 Westwood
 Susanville
 Standish
 Loyalton
 Truckee
 Coulterville
 Yosemite Valley
 Hornitos
 Fillmore
 Saticoy
 Ventura
 Ojai
 Hueneme
 Camarillo
 Simi
 Middletown
 Lower Lake
 Lakeport
 Kelseyville
 Upper Lake
 Chowchilla
 Madera
 North Fork
 Raymond
 Fort Dick
 Douglas Park
 Indian Reservation
 Crescent City
 Smith River
 River Camp
 Patrick's Creek
 Oakland (Dairy Show)
 Mount Hamilton
 Blythe
 Denair
 Modesto
 Le Grand
 Winton
 Delhi
 Los Banos
 Gustine
 Oroni
 Pixley
 Visalia
 Rio Vista
 Fall River Mills
 Montgomery Creek
 Redding
 Grass Valley
 Searsville

1925
 Soledad
 King City
 Yosemite Valley
 Angels Camp
 Jackson
 Sutter Creek
 Plymouth
 Lone
 Placerville
 Camino
 Georgetown
 Hilmar
 Marysville
 Susanville
 Anderson
 Oakland (Dairy Show)
 Weaverville
 Willits
 Fort Bragg
 Crescent City
 Smith River
 Douglas Park
 Fort Dick
 Ukiah
 Santa Rosa
 Petaluma
 Butte City
 Madera
 Saticoy
 Gerber
 Corning
 Red Bluff
 Scotia
 Samoa
 Rohnerville
 Fortuna
 Charlotta
 Ferndale
 Arcata
 Eureka
 Thermalito
 Biggs
 Honcut
 Sterling
 Chico
 Burlingame
 Woodland
 Camino
 Diamond Springs
 Georgetown
 Salinas
 Bishop
 Yuba City
 Grangeville
 Stratford
 Keefe
 Indian Reservation
 Cazadero
 Regna
 Patrick's Creek
 Mendocino
 Point Arena
 Greenwood

Our office staff has been augmented by the addition of a part-time stenographer in the Los Angeles office, who cares for correspondence from the southern end of the state, serves as a clerk to the maternity home inspector of that district and assists in the distribution of literature upon request from the neighboring territory.

We are constantly improving our birth registration in this way: as each birth certificate is received in the Bureau of Vital Statistics, a



clerk employed by the bureau credits it to the individual physician signing the certificate. Once each year every physician receives a notice of the number of births credited to his name, with an invitation to compare this list with his own office records. If any discrepancy is found the actual names are then sent to him so that we may be assured that we have a complete record of the confinements attended by every doctor. By this check we have increased the birth registration by some two

hundred names and have been able to show that the high death rates in certain counties of the state are more apparent than real as they are due to lack of registration. We have succeeded in placing nurses in a few of these counties, who will make it their duty to stimulate birth registration with a view to showing the real infant mortality rate of the area.



Our plan for a campaign to furnish physical examinations during April and May to the children who will enter school in the fall has been carried out during each year over an increasing number of counties. Our bureau has furnished for this campaign the following material:

1. Organization. In 1925 a special nurse was employed to visit counties forming county committees. In the following year our own staff nurses accomplished this same work. These county committees

consisted of a representative from the medical and dental professions, the county superintendent of schools, the public health nurse, interested club women with an additional member to handle publicity. The work of this committee was to decide upon the districting of the county, to assist in selecting local committee members and distributing material from our office. As the National Congress of Parents and Teachers has made such a campaign a national issue we received valuable support from the local parent-teacher associations.

2. Form publicity was sent out outlining the need and the object of our campaign, given local application by the publicity chairman and widely distributed through the newspapers. Other means of reaching the parents of entering school children were used, especially that of the school departments, as notices were sent home through children already in school. The motion picture houses exhibited slides furnished by our department.

3. The cooperation of the county medical societies was secured by letters addressed either to them as organizations or to their members. They responded most generously so that a very small amount of work was left for the pediatricians employed by the state to fill such gaps in the plan. During the two years' campaign only 31 days of work were given by the state staff of pediatricians employed for the purpose. These physicians worked with the local doctors where extra help was needed or alone in rural areas where no physicians were to be had.

4. Triplicate cards to record the physical examinations were distributed, one part being destined for the parents, one for local use and one to be returned to our office. For the two years our records show the physical examination of 15,896 entering school children.

During the course of the biennium four new pieces of literature have been issued: The first, "Care of the Baby," a brief statement in simple language of the essentials in the care of a new-born infant; second, study outlines on prenatal, infant and child hygiene for the use of mothers or of groups of women wishing to acquaint themselves, by personal study, with the details of child care; third, our diet lists for these three age groups have been revised, being brought up to date in line with modern conception of infant feeding; all stock formulae have been eliminated from the diet lists as it is our belief that infants should be treated as individuals and their food selected according to their needs; fourth, through the courtesy of Dr. H. L. Langnecker we were permitted to publish a pamphlet on posture in young children from notes taken at a lecture which he delivered.

Our office staff has distributed 183,479 pieces of literature dealing with our work, as well as attending to the usual routine of correspondence and business detail. We have continued to issue the prenatal letters mentioned in our last report and have distributed, either through physicians requesting the service or directly by mail, 8053 sets.

REPORT OF THE BUREAU OF SANITARY ENGINEERING.**July 1, 1924, to June 30, 1926.**

C. G. GILLESPIE, Director.

The functions of the bureau are as follows:

Safeguarding drinking water supplies, making sewage disposal inoffensive and harmless and keeping swimming pools sanitary, all as provided by the sanitary engineering enactments in the statutes. There are altogether 1500 major sanitary engineering works in the state. The bureau has three engineers, including the director, all sanitary engineers by training. They reach every large settlement and many of the smaller ones in the state.

Output of Work.

The work of the bureau, summarized from the biennial reports, is as follows (fiscal years):

	1915- 1916*	1916- 1918	1918- 1920	1920- 1922	1922- 1924	1924- 1926
Laboratory determinations -----	5,750	38,500	44,700	42,700	27,500	4,600
Number of laboratory workers--	1 to 2	2 to 6	4	4	4 to 6	1 to 1.5
Permits granted -----	35	77	90	41	113	153
Engineering activities (exclusive of conferences and communica- tions) -----	287	842	720†	968	1,899	2,093
Number of engineers-----	1.7	3.8	3.8	4.2	3.4	3.0

*1 year.

†Wartime.

The engineering activities are inspections, investigations, tests, reports, addresses, hearings, but do not include communications or conferences. Up to January 1, 1923, conferences were so unimportant that no record of conferences was kept. For 1922 to 1924 there were 865 conferences and in 1924 to 1926, 2140 conferences, making a total of 2764 activities 1922 to 1924 and 4233 for 1924 to 1926.

Costs per test in the laboratory have ranged as follows: 1915-16, \$0.54; 1916-1918, \$0.21; 1918-1920, \$0.21; 1920-1922, \$0.25; 1922-1924, \$0.30; 1924-1926, \$1. The rising costs of 1922 to 1926 are due to small scale operations and lack of a Director in the laboratory.

The activities of the bureau spread from one end of the state to the other.

Permit action involves considerable investigation and office work. Those granted for sewage disposal alone in the past four years numbered 132, representing an outlay of approximately \$6,000,000 to serve over 1,500,000 people. The cost of the investigation, review of plans and permit action is less than one-fifth of one per cent. There is now pending before the board sewage disposal application of the county sanitation districts of Los Angeles to serve scores of cities, with an expected population of 3,000,000 in 1950. Bonds already voted total close to \$10,000,000. The bureau has spent over two months of investigation on this application.

There is a decided impetus in California in matters depending on engineering for public health and cleanliness. There is every reason to suppose this will continue as far into the future as we can see. Larger sums of money running into millions are being expended for

the purpose. The number of projects is increasing and process refinements improving. It is noticeable that less education and promotion is needed nowadays to get sanitary engineering improvements under way. City officials from one end of the state to the other are alive to better sanitation, particularly sewage disposal. As an illustration, in a recent poll of topics for the annual program of the League of California Municipalities sewage disposal was only second in interest to zoning.

People depend rather implicitly on the State Board of Health to guard their welfare in sanitary engineering as in other health matters. Even the individual is finding a sort of comfort in feeling that sanitary works affecting his welfare are under the scrutiny of the board and bearing its approval. He finds that his own familiarity with the more or less involved technical processes is inadequate, nor has he the time to attempt to assure himself by other means. We detect this dependence on the board in the laboratory examinations of drinking water supplies, approval of recreation beaches, camps and other places where the public gathers, approval of projects for sewage disposal of whatever scale, permits for swimming pools, oyster bed certificates, and in fact every branch of the bureau's activity. It is plain that the board must continue to furnish such an amount and caliber of service and advice as to hold that degree of respect from others for its opinions. Permits and approvals are given only when they are fully deserved and the board must thereafter be prepared to see that the things which it permits or endorses are maintained according to its expectations.

The calls upon the bureau are increasing. In fact, most of the work for the biennium has been of a routine nature. In one sense this is to be regretted. To comply with them, important pieces of work of far-reaching consequence must be passed up or else too hurriedly disposed of for the good of the future. We should have liked to concentrate more thoroughly on particular sanitary problems of broad scientific usefulness throughout the state.

In sewage disposal, there is still the problem of the small unsewered town too poor to put in sewers or dispose of the effluent. Sanitary plumbing in the country is now a necessity, but there is need for more help in rural sewage disposal, both as an economic matter and for sanitation. The number of community sewage plants is steadily increasing with better provision for high grade effluent and less nuisance in the vicinity. The trend is toward conservation of the native values of sewage. Thorough reclamation of effluent for irrigation uses, and turning the sludge into a rich fertilizer, is now attainable by cities and towns at reasonable cost, and is being practiced in many places. The advances in the science of sewage treatment call for somewhat greater outlays than those to which the past decade has been accustomed, but the expense is indeed reasonable and decidedly worth while.

A further hopeful sign of the times is the broader planning for sewage disposal in a comprehensive way. This is illustrated by the formation of sanitation districts in Los Angeles County looking to a future population as great as that in the city proper. Orange County cities have joined by contract for a similar outfall purpose.

Some new and threatening problems may be seen ahead. The most menacing of these is recreational typhoid. The automobile has made possible the widest opportunity for travelers to unwittingly come in contact with dangerous water supplies, sewage polluted beaches and insanitary conditions generally, particularly in recreational places. Most of the typhoid of former years was epidemic in character. Careful investigation generally ferreted out the cause and it was eradicated. This recreational form of typhoid is apt to be sporadic rather than epidemic. It seems to us the new conditions impose a special burden to detect everything possibly conducive to typhoid, and to do away with it.

The migration of people in congesting numbers to unsewered suburbs and to small lots in the mountains for vacation brings the dangers of neglected sanitation. In the vacation regions the difficulties are even more unsurmountable because of the short seasonal use of the premises and the fact that the expense for community sewers is fully equal to that in cities. Difficulties in sewage treatment in vacation regions are generally extreme. These vacation seekers often purchase cabin lots along mountain brooks and streams used as sources of water supply in a number of cities and towns in the state.

Demands for cleaner streams, free of offensive sewage pollution, are gaining momentum all over the country. At many places upon the major streams where factory wastes characterize the sewage, any demand for sewage treatment simply can not now be met without the provision of a research fund to learn economical and sure ways of purifying or treating the peculiar sewage encountered. Scores of such wastes are already established more or less widely, in fruit canneries, reduction plants, citrus by-product plants, cheese factories, fish canneries, sugar factories and molasses digestion plants. There is no economical or known way of treating these wastes satisfactorily. Naturally efforts to promote treatment of these wastes is futile. The bureau has estimated that a fund of not less than \$100,000 is necessary to carry on waste disposal research for a two-year period.

Along the beaches of almost the entire coast we find another problem. These places are the scene of great throngs on every holiday. Most of the beaches are fouled by sewage. Although screening of sewage and extension of outfalls have been made in a number of instances, the total dangers to recreation are on the increase. The only effective means of arousing action has been the occasional resort to quarantine signs on such beaches, but vandals and concessionaires whose business is hurt are too prone to destroy them. It will require police intervention to keep these signs posted.

Tagging of roadside water supplies, using signs resembling those along the highways to tell travelers where the drinking water is safe or otherwise, has been a popular kind of work in the East. In this state, where the need of it is greater, we have done nothing for the reason that unless the work of investigation is well done public confidence in signs would not long be maintained. The mileage of California roads and vast number of supplies would call for a staff greater than we now have.

Swimming pools are growing in popularity and as a public health problem. The Swimming Pool Act requires that all such pools obtain a permit from the board on the basis of prospects for good sanitation

and proper equipment. Though the number of swimming pools in California is over 500, only about 5 per cent of our time can be devoted to this kind of sanitation. Out of 153 permits granted this biennium, 58 were for swimming pools.

Oyster bed certification has been undertaken as a part of the public health service program in all the states. This industry suffered greatly as a result of typhoid outbreaks in the East attributed to contaminated oysters. There are three producing beds in California. Two of these have been investigated and certified as sanitary.

No improvements of note in city water supplies have been made in these two years. Chlorination of water supplies is on the increase and is becoming more dependable. Older installations are being replaced by newer types of apparatus. There are now nearly 100 community supplies in the state being made safe by this treatment. Undoubtedly the safety of supplies so treated is more uniform than in former years and there is less complaint due to over chlorination.

The use of bottled water is apparently on the increase. In a survey by the bureau of bottled water consumption in Los Angeles city it was found that the bottled water bill was nearly \$2,000,000 annually, or more than would have been the entire yearly cost of filtration of the whole water supply. When people are willing to double or treble the cost of water for the sake of softness or spend such huge sums for bottled water, it is difficult to understand why modern filtration of supplies needing it is so slow in gaining recognition in this state.

There are now twenty-four types and degrees of sewage treatment in vogue throughout the state, showing how far from possible it is to standardize in this field and how much has been accomplished in better adaptation of methods to the individual needs.

Sewage Treatment Plants in California as of July 1, 1926.

Fine screens only—Orange County Joint Outfall, Long Beach, Los Angeles (1925), Santa Barbara (1926), Ventura.

Septic tanks only—(Main installations). Bakersfield, Bishop, Boulder Creek, Calexico, Calistoga, Carmel, Clovis, Coalinga, Colfax, Colusa, Concord, Coronado, Escondido, Fortuna, Fresno, Gilroy, Gridley, Gustine, Hammonton, Healdsburg, Hemet, Hobart Mills, Huntington Beach, King City, Laguna, Lakeport, Lemoore, Lincoln, Lindsay, Livermore, Los Banos, McCloud, Millwood, Modesto, Monrovia, Monterey, Mountain View, Mt. Shasta City, Mountain View Sanitary District, National City, Newman, Oceanside, Orland, Oro Grande, Oroville, Oxnard, Patton State Hospital, Pittsburg, Pismo (1926), Pleasanton, Red Bluff, Rio Vista, Riverbank, Roseville, San Bernardino, San Bruno, San Diego (9), San Juan Capistrano, Sanger, San Joaquin, San Luis Obispo, San Mateo, Santa Clara, Santa Cruz (several), Saratoga, Scotia, Sebastopol, Shasta Springs, Sonoma, Sonora, St. Helena, Susanville, Turlock, Vacaville, Walnut Grove, Willits, Willows, Yreka.

Imhoff tanks only—Arroyo Grande, Arrowhead Lake (south plant), Atascadero, Auburn, Burbank (1925), Chico, Chino, Clyde, Colma (S. H. Dennis, private system), Corcoran, Delano, El Centro and Imperial, El Monte, Elsinore, Etna Mills, Exeter, Folsom, Fowler, Hanford, Hollister, Indio (1926), La Mesa, Lompoc, Martinez, Mendocino State Hospital, Newcastle, Newport Beach (2), Ripon (1925), San Diego (3), (1925), Santa Maria, Santa Paula, Seal Beach, Selma, Stockton State Hospital Farm, Taft, Torrance, Ukiah, Williams (1925), Winters.

Fine screens and chlorination—Santa Monica (1925), Stockton (north plant).

Septic tanks and chlorination—Merced Falls, Santa Rosa (1925).

Septic tank and sand filters—Southern California Edison Company, Big Creek (2), (1925).

Doton septic tank and sand filters—Manteca.

Imhoff tank and chlorination—Compton, Holtville (1926), Stockton (south plant), San Anselmo Sanitary District.

Septic tank and contact beds—Dixon.

Imhoff tank and separate sludge digestion—Visalia.

Imhoff tank and sand filters—Pacific Coast Borax Co., Death Valley Junction (1925), Porterville (1926), Blythe (1925), Firebaugh (1925), Paso Robles (1926), Patterson (1925).

Septic tank and sprinkling filter—Ventura State Home for Girls at Ventura.

Imhoff tank and sprinkling filters—Biggs, Dinuba, Dos Palos (1926), Folsom, Livermore Sanitarium, Madera, San Fernando (1926), San Juan Bautista, Sonoma State Home at Sonoma, Tracy, Old Soldiers' Home at Yountville.

Imhoff tank and contact beds—Santa Fe Railroad at Calwa, Walnut Creek.

Activated sludge plant with septic tank—Tulare (1925).

Activated sludge plant with chlorination—Folsom Prison at Represa.

Septic tank, separate sludge digestion and sand filters—Ceres.

Imhoff tank, sand filter and chlorination—Yosemite National Park.

Imhoff tank, separate sludge digestion and sprinkling filter—Los Gatos (1925), Morgan Hill.

Imhoff tank, sprinkling filters and sand filters—Ojai (1926), Corona (1925), Reedley (1925), Kingsburg, Southern California Edison Co. at Big Creek (1926).

Imhoff tank, sprinkling filter and chlorination—Arrowhead Lake (north plant), Brea, Davis.

Fine screens, Imhoff tank and sprinkling filter—Whittier (1925).

Activated sludge plant with Imhoff tank and chlorination—Pomona (1926).

Activated sludge plant, fine screens and chlorination—Lodi, Pasadena.

Final disposal on sewer farms—Arroyo Grande, Bakersfield, Burbank, Calistoga, Chico, Chino, Cloverdale, Clovis, Colton, Corcoran, Dixon, Elsinore, Exeter, Fowler, Fresno, Hanford, Hemet, Hollister, Indio, Kingsburg, Lemoore, Lindsay, Livermore, Livermore Sanitarium, Marysville, Mendocino State Hospital, Merced, Modesto, Needles, Ontario and Uplands, Orland, Pomona, Redding, Redlands, Riverside, San Bernardino, Sanger, San Juan Capistrano, Santa Maria, Santa Paula, Santa Rosa, Saratoga, Selma, Sonoma, St. Helena, Susanville, Tulare, Ukiah, Vacaville, Visalia, Willows, Yountville (Old Soldiers' Home).

Total kinds or combinations of sewage treatment plants, 24.

Total number of sewage plants, exclusive of sewer farms, 182.

The largest single enterprise for sewage collection is that of the county sanitation districts around Los Angeles County, including disposal works into the ocean. Bonds already voted aggregate nearly \$10,000,000 to serve the present population of around 350,000 people, and a future population of 3,000,000.

Santa Barbara has completed a 3000-foot outfall of 42-inch diameter, including a fine screening plant. On account of the anticipated difficulties of disposing of screenings, the outfall was put in use without the screening plant. So far the disposal has been entirely satisfactory and the beach is entirely free of sewage contamination.

Santa Cruz has bonded itself for \$450,000 to construct a system of intercepting sewers to carry all sewage from San Lorenzo River and the water front to pump it, after fine screening, into the ocean through a 2000-foot outfall. This outfall is to be anchored on the rocky bottom of the ocean floor and terminated in a depth of about 30 feet.

The city of Watsonville has under construction a 1600 foot outfall into Monterey Bay, employing fine screening prior to discharge. This

installation takes the place of sewage disposal into Pajaro River, a stream which is a veritable lagoon most of the year.

A summary of the activities of the bureau during the biennium is as follows

Tabulation of Work Performed, July 1, 1924, to June 30, 1926.

	<i>Sewage</i>	<i>Water</i>	<i>Swimming pools</i>	<i>Garbage</i>	<i>Shellfish</i>	<i>Misc.</i>	<i>Totals</i>
Inspections -----	859	486	196	26	12	11	1,590
Conferences -----	1,343	400	325	23	1	48	2,140
Permits granted -----	62	31	58	0	2	0	153
Permits denied -----	2	0	1	0	0	0	3
Other reports -----	1	0	0	0	0	0	1
Plans reviewed -----	127	12	59	0	0	0	198
Hearings -----	31	0	0	0	0	0	31
Public addresses -----	18	4	2	0	0	1	25
Maps made -----	1	0	0	0	0	0	1
Tests and investigations -----	37	7	1	0	0	0	45
Improvements ordered -----	2	1	0	0	0	0	3
Miscellaneous -----	24	6	4	0	0	9	43
Total activities -----	2,507	947	646	49	15	69	4,233
Permit applications -----	85	44	64	0	1	0	194
Plans filed -----	131	18	57	0	0	0	206
Complaints -----	89	22	10	2	0	0	123

Laboratory Work.

<i>Water:</i>	<i>Samples</i>	<i>Determinations</i>
Bacteriological examinations -----	3,118	3,610
Partial chemical examinations -----	158	371
Sanitary chemical examinations -----	9	63
Microscopic -----	9	9
Test for iodine -----	8	8
<i>Sewage:</i>		
Bacteriological examinations -----	86	136
Partial chemical examinations -----	180	189
Sanitary chemical examinations -----	14	149
Dissolved oxygen -----	12	12
Oxygen demand -----	12	12
<i>Miscellaneous:</i>		
Bacteriological examination of ice -----	5	6
Bacteriological examination of shellfish -----	31	31
Totals -----	3,642	4,596

REPORT OF THE BUREAU OF FOODS AND DRUGS.**July 1, 1924, to June 30, 1926.**

M. E. JAFFA, Director.

The tenth biennial report of the activities of the Bureau of Foods and Drugs is presented herewith. The work of the bureau should not be confined to police work alone, the extent of which is fully set forth in the tables forming part of this report. It is true that such work is absolutely necessary, both because it is called for by law and also for safeguarding the food and therefore the health of the consumer.

And to protect the honest manufacturer, there should be, however, in addition to this essential police duty, a certain amount of time and effort devoted to research work in food chemistry and nutrition, and until the two lines of activities are in full force, the Bureau of Foods and Drugs will not be functioning at the optimum.

The efficiency of a bureau like the Bureau of Foods and Drugs, State Board of Health, can not always be judged by the amount or quantity of analytical work reported. In fact, if, as years went by, more and more analytic work were reported it would indicate a lack of efficiency in that the educational efforts of the bureau should be of such a character that fewer and fewer violations of the Food and Drug Law should occur. Again, it must not be inferred from the foregoing that because there is reported less analytical work that the Bureau is therefore less efficient.

As is well known there are two main kinds of food adulteration, one the harmful, that is, the addition to a food of some chemical or preservative injurious to health, and the other, the addition to a food product some material or materials which are lower in food value or cheaper than the original. The second form is an economic or commercial one, but must be guarded against in order that the honest manufacturer may be protected. It is a matter of congratulation that the first form of adulteration just referred to is only rarely met with, with the exception of chopped meat, in the course of the laboratory examination. Unfortunately, it will be noticed by referring to the table of analyses that 30 samples of chopped meat out of 37 submitted were adulterated with a harmful chemical—namely sulfurous acid or one of its compounds. This, according to the law, is illegal in that the use of sulfurous acid or its compounds is prohibited in meat or meat products.

Of the remaining 445 violations of the food law, by far the larger majority consists of mislabeling or misbranding, in that there have been harmless substitutions made for more expensive material, and a better grade of food material. Again, a large number of violations were due to the fact that the article was an imitation of the genuine and not properly labeled. These are, as previously stated, commercial frauds which must be safeguarded against in order that the manufacturer of the pure article is protected in his business.

It must not be inferred from the foregoing that the activities of the Bureau of Foods and Drugs is confined to the laboratory examinations of samples submitted by state inspectors and state institutions.

There is a very large correspondence incident to the work of the bureau, furthermore, much time is devoted to the holding of conferences and consultations with those deeply and vitally interested in the work.

The personnel of the bureau has also been active in connection with educational enterprises. Too much importance can not be placed on this branch of the activity of the bureau. Lectures have been given before different associations, clubs, etc., which have been the means of interesting the general public.

It is probably true that the average person does not appreciate the importance of proper supervision and inspection of the manufacture and sale of feeding stuffs intended for cattle, poultry and swine. Before the passage of the Feeding Stuffs Act there were on the market a large number of preparations, so-called feed stuffs, for which a high price was asked but in connection therewith low nutritional worth. The passage of the Feeding Stuffs Act in January, 1919, was a most excellent piece of work and has been productive of much good. In 1924 the board reissued the law with revision of rules and regulations and additional decisions as issued by the Association of Feed Control Officials of the United States. In accordance with the provisions of the law the standards of commercial feeding stuffs shall be the latest revision of definitions of the feedings stuffs adopted by this association. Therefore, the revision in 1924 was a progressive movement and has been of considerable assistance to the honest manufacturer, in addition to further safeguarding the feed stuffs sold.

It may be of interest to note in passing that propaganda is now being undertaken with a view of either revising and improving this act so as to include standards for one of the most important products we have in connection with the feeding of poultry, skimmed milk and buttermilk products. The nutritional worth of these has been more than emphasized by recent work in the Agriculture Experiment Station. An effort will also be made to revise the standard for alfalfa hay and alfalfa meal. Alfalfa hay and meal when properly prepared and true to name constitute two of the most important feed stuffs at the command of the cattle, poultry and dairymen. At present there is no standard for these products; but it is to be hoped that an adequate working standard will be incorporated in the California Feeding Stuffs Act at the coming session of the legislature. This propaganda involves time and effort, but is considered well worth while.

The table of analyses indicate that 106 samples of feeding stuffs were examined, of which about one-third were found to be in violation of the California Feeding Stuffs Act, but the violation was not of a harmful nature. In most cases the guaranteed percentage of protein was higher than that found by examination in this laboratory. This is merely an illustration again of the fact that the violations that occur are not of a harmful nature, but mainly those of mislabeling or misbranding in that a cheaper article has been substituted for a more expensive one. It is necessary, however, to guard against this form of adulteration in order to fulfill one of the main objects of the general food law, and that is to protect the honest manufacturer.

The cooperative work of the Bureau of Foods and Drugs in the matter of the examination of supplies furnished the state institutions

has formed an important part of the work during the last biennium. This work might be termed constructive, in that the purity of the food and food products is practically guaranteed by this cooperative work. The wholesaler and jobber is fully aware of the fact that the state laboratory is the basis of the award of the contract as far as quality is concerned, and furthermore, they know that delivery samples are also periodically examined. There is thus insured to the state a high grade of the food and food products.

An examination of the analytical data presented in this connection indicates only thirteen samples out of a total of about 300 which were in violation of the food law and out of these thirteen, eight are vinegars, so that it is easily understood that the standard of the foods purchased, with but few exceptions, meets with the state's specifications for such products.

Analytical Work—Foods.

Article	Official				Total	Unofficial				Total
	July, 1924, to June, 1925		July, 1925, to June, 1926			July, 1924, to June, 1925		July, 1925, to June, 1926		
	Legal samples	Illegal samples	Legal samples	Illegal samples		Legal samples	Illegal samples	Legal samples	Illegal samples	
Beverages:										
Apple cider			1	1	2					
Aprioot cordial			3		3					
Cherry punch				1	1					
Chocolate soda			1		1					
Cream soda			1		1					
Grape drink	1	1	1	10	13	1				
Lemon soda			2	1	3					
Loganberry soda				2	2					
Miscellaneous	3	12	1		16					
Orange drink	1		2	10	13					
Raspberry soda				1	1					
Root beer			1		1					
Strawberry drink	2	3	1	3	9					
Biscuit				1	1					
Bread	3	2	7	27	39	4		1		5
Butter	45		6		51	3				3
Cakes			2	12	14			1		1
Cheese	1		2		1					
Chewing gum								1		1
Chocolate	2				2	2				2
Coffee		2			2	3	4			7
Color	2				2					
Condiments:										
Chili powder				1	1					
Horse radish			1		1					
Mustard	8				8	1				1
Paste, tomato						75	5			80
Pepper, white						1				1
Salad dressing	2				2					
Sauce, miscellaneous				1	1	72		5		77
Sauce, tomato	2			1	3			2		2
Tomato catsup						38				38
Confectionery	1		5	6	12	1		2	1	4
Eggs:										
Frozen	2		18	3	23					
Powdered	1			2	3	1		10		11
Whole				7	7					
Extracts:										
Almond			2		2					
Banana				1	1			1		1
Cherry								1		1
Ginger	1				1					
Grape			1		1					
Lemon			5	1	6			1	1	2
Orange			1		1				1	1
Peppermint				1	1					
Pineapple			1	1	2			1		1
Rose								1		1
Raspberry								1		1
Strawberry								1		1
Vanilla	2		1		3			1		1
Vanillin			1		1					
Feeds:										
Dairy—										
Ground barley			2	1	2					
Bean cake meal			1	1	2					
Dried beet pulp			1		1					
Corn meal			1		1					
Dairy feed	4		20		24					
Moremilk feed			1		1					
Linseed meal			2		2					
Molasses			1		1					
Rice bran	2		6	5	13					
Rice bran hulls				5	5					
Rice, polished			1	6	7					
Mixed feed	1		2	1	4					
Poultry—										
Baby chick feed			8	3	11					
Laying mash	2		3	8	13					
Meat scrap			8		8					
Scratch feeds			7	4	11					
Pigeon feed			1		1					
Lactine								1		1

Analytical Work—Foods—Continued.

Article	Official				Total	Unofficial				Total
	July, 1924, to June, 1925		July, 1925, to June, 1926			July, 1924, to June, 1925		July, 1925, to June, 1926		
	Legal samples	Illegal samples	Legal samples	Illegal samples		Legal samples	Illegal samples	Legal samples	Illegal samples	
Fish, canned	1			4	5	1	2	1		4
Flour				1	1	1				1
Fruit:										
Apricot						1				1
Cherries				1	1					
Currants								1		1
Dates						1				1
Figs			4	2	6		1	1		2
Miscellaneous								1		1
Pears			1	2	3					
Pineapple						1				1
Strawberries				1	1					
Gelatine				1	1		1			1
Honey	3				3	2				2
Ice cream	18		50	3	71			4		4
Jams and jellies:										
Apple			2	1	3					
Apricot			1		1					
Blackberry	2			1	3					
Loganberry	1		1		2					
Miscellaneous	1	1	2		4					
Peach					1					
Plum	1	1			1					
Preserves				1	1					
Quince	1				1					
Raspberry	1		1		2					
Strawberry	3		2	2	7					
Lard			2		2	1				1
Lard substitute								1		1
Meat:										
Chopped	1	1	5	30	37					
Fresh			1		1				5	5
Frankfurters			3	2	5					
Miscellaneous		2			2					
Sausage	5	4	4	12	25	1				1
Milk:										
Fresh						3		1		4
Condensed						1	2	7		10
Miscellaneous food products	1		3		4					
Nuts			4	6	10			2	1	3
Nut paste								1		1
Oils, olive			2	1	3					
Olives						2	3			5
Pastes, alimentary:										
Macaroni				3	3				1	1
Noodles			14	6	20					
Spaghetti				2	2					
Vermicelli			1		1					
Pastry:										
Cake		4			4	3	1	1		5
Cake filler	1				1		1			1
Coconut custard				1	1					
Cherry pie				1	1					
Preservatives						3	1			4
Shell fish			1		1					
Soups		2			2					
Spices:										
Allspice								1		1
Curry powder								1		1
Ginger								1		1
Thyme								1		1
Sugar, maple			1		1					

Analytical Work—Foods—Continued.

Article	Official				Total	Unofficial				Total
	July, 1924, to June, 1925		July, 1925, to June, 1926			July, 1924, to June, 1925		July, 1925, to June, 1926		
	Legal samples	Illegal samples	Legal samples	Illegal samples		Legal samples	Illegal samples	Legal samples	Illegal samples	
Syrups, soda:										
Apricot				1	1					
Banana	1		2	1	4					
Cherry			2	8	10					
Cream				1	1					
Concord punch				1	1					
Chocolate			1		1					
Grape concentrate				3	3					
Lemon			1	5	6					
Maple			1		1					
Miscellaneous	1	1		1	3					
Orange				10	10					
Orangeade				1	1					
Peach				1	1					
Pineapple				1	1					
Punch				2	2					
Raspberry	1		1	4	6					
Strawberry		2		11	13					
Vanilla	1				1					
Wild cherry				1	1					
Syrups, table	2		1	8	11					
Tea			1		1					
Vegetables:										
Beans	6		14		20					
Celery	4				4	4				4
Corn	1	1			2					
Spinach				1	1					
Tomatoes		2			2	59				59
Tomato puree	3	2	1		6	84	12			96
Tomato paste						170	84			254
Vinegar, cider	5		3	1	9	6	1			7
Water, mineral				1	1	6				6
Total	153	43	263	276	735	554	119	54	12	739

State Institutions.

Article	July, 1924, to June, 1925		July, 1925, to June, 1926		Total
	Legal samples	Illegal samples	Legal samples	Illegal samples	
Baking powder.....	2		1		3
Baking soda.....	2		2		4
Bread.....			2		2
Butter.....	61		25	3	89
Cheese.....	2				2
Chocolate.....	8		2		10
Chicory.....	4		1		5
Condiments:					
Catsup.....	3		1		4
Crackers.....	2				2
Eggs.....	1		1		2
Extracts:					
Lemon.....	1		3		4
Vanilla.....	4		1		5
Fishing stuffs.....	7		4		11
Fish, canned.....	4	1			5
Flour.....	31		17		48
Gelatine.....	3				3
Lard substitute.....	2				2
Milk.....			1		1
Oil salad.....	4		1		5
Pastes, alimentary:					
Macaroni.....	2		1		3
Spaghetti.....	2		1		3
Vermondi.....	1				1
Preservative.....	1				1
Rice.....			1		1
Spices:					
Anise.....			1		1
Cinnamon.....	4	1	1		6
Cloves.....	2				2
Ginger.....			1		1
Mace.....	2		1		3
Mustard.....	3				3
Nutmeg.....	3		1		4
Paprika.....	3		1		4
Pepper, black.....	4		1		5
Pepper, cayenne.....	3		1		4
Pepper, white.....	4				4
Sage.....	1		1		2
Szech anise.....	2		1		3
Sugar, powdered.....	1				1
Syrup.....	6		12		18
Tapioca.....	4				4
Vinegar, water.....	10	5	6	3	24
Totals.....	199	7	94	6	306

Drugs.

Article	Official				Total	Unofficial				Total
	July, 1924, to June, 1925		July, 1925, to June, 1926			July, 1924, to June, 1925		July, 1925, to June, 1926		
	Legal samples	Illegal samples	Legal samples	Illegal samples		Legal samples	Illegal samples	Legal samples	Illegal samples	
Antiseptic ointment			1		1					
Radium ointment			1		1					
Radium ointment			1		1					
Antiseptic foot cream			1		1					
Antiseptic foot cream			4	7	11					
Antiseptic foot cream			2	2	4					
Antiseptic foot cream			1	1	2					
Antiseptic foot cream			1		1					
Antiseptic foot cream				1	1					
World's greatest medicine				1	1					
Totals			12	12	24					

**Articles of Food Condemned Upon Physical and Chemical Examination as
Unfit for Food July, 1924, to June, 1926.**

As will be seen by the following tabulation a large amount of food was condemned and destroyed during the biennial period, 1924-1926. This phase of the work of the state laboratory is very important and has been productive of much good. The benefits are twofold; in the first place, there is eliminated from the open market food spoiled in one way or another, the consumption of which would bring about serious digestive disturbances, if not worse. In the second place, the fact that food establishments are carefully inspected by state men brings about a much better attitude of mind of the dealer. It must be understood, of course, that these statements apply to but few dealers in the state, but unfortunately these men do not consider the public health to the extent they should.

Berries -----	1,229 lbs.
Candy -----	15 lbs.
Cheese -----	18,040 lbs.
Eggs, frozen -----	1,025 lbs.
Fish: Canned crab -----	2,736 lbs.
Sardines, potted -----	30 lbs.
Sardines, canned -----	4 lbs.
Tuna -----	11,592 lbs.
Clam soup -----	1,620 lbs.
Clam juice -----	738 lbs.
	16,720 lbs.
Fruit: Dried—Dates -----	50 lbs.
Figs -----	4,160 lbs.
Prunes -----	2,400 lbs.
Raisins -----	1,225 lbs.
	7,835 lbs.
Fresh -----	8,350 lbs.
Preserved -----	2,205 lbs.
Syrups -----	77 lbs.
Hominy -----	10 lbs.
Meats -----	79 lbs.
Milk, condensed -----	864 lbs.
Walnuts -----	6,913 lbs.
Olives -----	24 lbs.
Sugar -----	2,700 lbs.
Tomato puree -----	20,464 lbs.
Tomato sauce -----	5,000 lbs.
Turkeys -----	599 lbs.
Vegetables: Fresh -----	28,300 lbs.
Canned (spinach) -----	4,884 lbs.
Total -----	125,333 lbs.

SUMMARY.

It will be noted by the tabulations presented that the total number of food and drug samples examined was 1804.

Total number of samples not in violation of the law -----	1,329
Total number of samples in violation of the law -----	475
Total number of samples examined -----	1,804

This figure, however, does not present the total number of samples received at the laboratory, which was upwards of 5000. A macroscopical examination of the samples received indicated that only about

one-third required extended examination, as shown by the table of analyses herewith. A very large number of samples of tomato paste and other tomato products were submitted, but only a few necessitated complete examination.

While it is true that the number of examinations and analyses reported is not very large, it must not be inferred that the continued inspection of food establishments can be relaxed, because if inspections were not regularly continued, the old condition which obtained previous to the passage of the California Pure Foods Act would be in full blast in a very short time.

Again, it has often been asked why, if the California law is based on the federal law, it is necessary to practically duplicate the work of inspection and laboratory examinations as conducted by the Bureau of Chemistry, U. S. D. A. The answer to this is, that the federal government have jurisdiction over intrastate affairs, in other words, a manufacturer of food products could place on the market in California, adulterated, misbranded, and mislabeled products, concerning which no action could be taken by the federal government, because the products were made and sold *only* in California.

REPORT OF THE BUREAU OF REGISTRATION OF NURSES.**July 1, 1924, to June 30, 1926.**

ANNA C. JAMME, R.N., Director.

The biennium closing July 1, 1926, marks the thirteenth year of the administration of the act. Each biennium has shown a steady increase of work; a greater number of applicants for examination, and applicants for registration without examination. There has been an increase of students in the schools during this biennium which had fallen considerably during the previous period. Renewal of certificate has likewise increased in number due to the larger number of registered nurses in the state. The directory of registered nurses has been published and may be obtained on request. The clerical work in connection with examination and registration has greatly increased, and although the clerical force has not been enlarged, this undoubtedly will have to be done in the near future. All unnecessary detail has been eliminated without reducing the efficiency of the work. The office in Los Angeles was closed from July 1923, to July, 1925, but reopened in September, 1925.

Schools of Nursing.

The number of schools of nursing has decreased. During the first six years of the work there were 73 accredited schools. At present there are 55, which is due to voluntary closing of inadequate or very small schools where it was impossible to provide the course of instruction in accordance with the requirements of the board.

Appointment of Inspectors.

On July 1, 1925, two assistant inspectors of schools of nursing were appointed by the State Board of Health, one with headquarters in San Francisco, and one appointed for the southern part of the state with headquarters in Los Angeles.

Inspection of Schools.

Inspection was resumed August 1, 1925. Every accredited school has been covered this fiscal year by a complete inspection; observation of teaching in various subjects has been made and reports submitted in both instances. In the course of their work, the inspectors have visited high schools, private schools, state colleges, junior colleges, for the purpose of conferring with teachers engaged in teaching students of nursing and to give information concerning admission requirements, course of instruction and other points desired by students contemplating entering nursing schools. The following table shows to some extent the work covered by the inspectors.

Complete inspection of hospitals and schools	81
Partial inspection of hospitals and schools	75
Inspection of teaching methods	172
Conferences with superintendents of nurses	66
Conferences with instructors in groups	10
Conferences with board members	18
Conferences with student nurses	26
Conferences with graduate nurses	3

Renewal of Certificate.

The law requires that the certificate shall be renewed each year before March 1st, and a directory of registered nurses published. The renewal during the biennium has been as follows:

July 1, 1924, to July 1, 1925.....	6,343
July 1, 1925, to July 1, 1926.....	7,010

Examinations.

Five examinations have been held during the period of this biennium. These examinations are given simultaneously in Sacramento, San Francisco and Los Angeles on the third Wednesday of February, June and October.

<i>Examination</i>	<i>Number entered</i>	<i>Passed</i>	<i>Failed</i>
October, 1924.....	358	236	122
February, 1925.....	342	270	72
June, 1925.....	364	296	68
October, 1925.....	354	248	106
February, 1926.....	391	345	46
Totals	1,809	1,395	414

Certification of Applicants to Schools of Nursing.

Applicants for admission to an accredited school of nursing are certificated by the bureau in order to comply with the requirements of the law in regard to education and age. The board requires that applicants shall be at least eighteen years of age and shall have had one year of high school or present a satisfactory educational equivalent. That applicants may not be disqualified at time of examination, certification is done and insures the student of her eligibility on these two points. There were 1768 certificates issued in 1924 and 1910 certificates were issued in 1925.

The Curriculum.

The curriculum has not been changed during this biennium. The minimum length of course of instruction is twenty-eight months. Nurses who cover a course of instruction and practice in an accredited school of nursing of twenty-eight months and who present evidence showing they have received instruction and practical experience as required by the board are eligible for examination.

Advanced Courses.

Students who desire to pursue instruction beyond the basic course may do so within their own schools or in affiliating institutions. Advanced courses are approved by the State Board of Health before such courses may be established. It is considered that these courses must be on a graduate basis, both in content of theory and practice. Students are eligible for examination and certificate as registered nurse following on the completion of the basic course. The diploma of the school may be issued on completion of the advanced courses.

Foundation in Nursing Education.

At the close of the seventy-sixth fiscal year there was in the state treasury to the credit of the Nurses Registration Fund an unexpended balance of approximately \$70,000. The State Board of Control and the State Board of Health conferred with the State Nurses Association as to their wishes in regard to the disposition of this balance. It was unanimously agreed by the board of directors of the Nurses Association that this fund should be used to establish a professorship at the University of California, Berkeley, for graduate study in administration and teaching in the schools of nursing. The legislature of 1925 passed a bill authorizing the State Board of Control and the State Board of Health to transfer the sum of \$70,000 to the regents of the university for this purpose. The establishment of this foundation marks an important step in nursing education in California and makes it possible to give graduate instruction to those who will eventually become administrators of schools of nursing and teachers of student nurses. The schools can only develop through good administration and teaching and heretofore it has not been possible to obtain this special instruction in California or even in the western states.

Reduction of Registration Fee.

The legislature of 1925 reduced the fee for examination and registration from \$15 to \$10. Due to the increased number of registrants it was found that the work could be amply supported by a ten-dollar fee. There is no state appropriation, the work being carried wholly by means of the registration fee.

Allied Work of the Bureau.

Aside from the routing work the bureau has aided in nurses institutes, students vocational conferences special lectures, and attendance at educational meetings. Two institutes were held during the early part of 1926, one in San Francisco, and one in Los Angeles, arranged for superintendents of schools of nursing and instructors. Vocational conferences for student nurses were held in San Francisco, Oakland, and Los Angeles, which were attended by senior students from schools located in these cities. These conferences were concerned with activities of graduate nurses. The education of the student nurse is so closely related to general education that it is necessary to keep abreast of methods of teaching and educational movements and to this end the director and assistant inspectors have attended meetings and conferences on subjects pertaining to general education and health education; they have visited colleges and universities, junior colleges and high schools. An interesting development in the last biennium has been cooperation with the junior colleges of Riverside and Los Angeles for instruction during the preliminary period of the nurses training. It is anticipated that these affiliations will increase.

REPORT OF THE BUREAU OF VITAL STATISTICS.

By L. E. Ross, Director.

The principal feature of the California vital statistics for the biennium ending December 31, 1925, was the reduction in the total number of registered births, marriages and deaths during 1925 as compared with the previous year. This is the first occasion in twenty years that the total registered births failed to show an increase; but previous decreases in deaths occurred in 1909, 1916 and 1919. Previous decreases in marriages took place in 1908, 1915, 1916 and 1918.

The variations in the computed rates shown for the present biennium are greater than might be expected from observation of the number of registered events, as the rates are based upon estimates of the population, which was presumed to increase during the period. It must be kept in mind when considering birth, marriage and death rates, that there is available no actual knowledge of the present numerical strength of the population.

The demand upon the Bureau of Vital Statistics for official copies and searches of the vital statistics records almost doubled during this biennium. More than twenty thousand searches of the records were made for persons requiring information from these files for various legal and social purposes. There are at present almost five million names in the vital statistics index, and additions are being made at the rate of one thousand names per day. Approximately 40 per cent of the official copies issued were paid for by applicants at the rate of fifty cents each, the other 60 per cent being issued free for the official use of municipal, county and state officers, for veterans and for school purposes. Steps should be taken to reimburse the department for the expense of this work in order that the record searching may be self-supporting.

Births.

The birth rate for 1924 was the highest ever recorded in California, 22.2 per 1000 estimated population. During 1925 the rate fell to 21.3. The highest 1925 birth rate for areas registering a sufficient number of events to make a rate significant occurred in the city of Alhambra, 41.2 per 1000 estimated population. The lowest rate was for Trinity County, 3.3. For the previous year the high record was held by Anaheim with a rate of 44.2, with South Pasadena low with a rate of 4.1.

All the rates shown in this report are "crude" rates. That is, they are the number of births taking place in the specified areas per 1000 estimated population. They are not especially indicative of the reproductive activities of the populations involved, for no account is taken of such matters as the migration of mothers to hospitals in towns for confinement, the proportion of married women of child-bearing age in the various localities, or other items that normally produce fluctuations in rates and which are effectively covered up in the crude rate. In the town of South Pasadena we have an excellent example of a low crude birth rate produced by the migration of prospective mothers to hospitals in other cities for confinement. As before stated, births are registered in the areas in which they occur, increasing the rate for those areas and producing a corresponding decrease in the areas from

which the mothers come. In 1921 adjustments for migration were made in the birth rates of the different localities, but since then it has not been possible to do this work.

During the present biennium, in cooperation with the Bureau of Child Hygiene, we have worked out and put into operation a system for checking the obstetrical practice of physicians with a view to increasing the effectiveness of birth registration. The results have thus far been very satisfactory, the work resulting in the registration of many births that would otherwise have been overlooked. We have met with gratifying cooperation from obstetricians and it is felt that material progress has been made in this difficult field.

Deaths.

Aside from the fact that there was a slight decrease in the total number of deaths in the state, there appeared to be no unusual features in the general mortality during this biennium. The death rates for both years were what may be considered normal for California. The heaviest mortality was from disease of the circulatory system as usual, with diseases of the nervous system, cancer and tuberculosis next in order, also as usual. Among the communicable diseases, reductions occurred during 1925 in typhoid fever, measles, scarlet fever, diphtheria, tuberculosis and pneumonia, with increases in malaria, smallpox, whooping cough, influenza, poliomyelitis and venereal diseases.

Life Tables.

In this report we present life tables for both sexes and for males and females separately. These are the first detailed life tables constructed for the male and female population of California and are based upon the population and mortality experience of the state for the years 1923, 1924 and 1925. A prior life table for both sexes was constructed upon the mortality experience of 1920 but being based upon a single year was not as indicative of mortality conditions as the present tables which are based upon three years.

The life table affords practically the only means of accurately measuring the longevity of the people, and changes in the average after life time of persons at various ages may be used as the basis for measuring the effectiveness of public health work. The primary purpose in constructing the present tables has been to establish a foundation for future measurement of public health activities and in order that future life tables may be computed by standard methods identical with the procedure followed in making these tables, a detailed statement of each step in the mathematical work has been prepared and is on file in this bureau. Thus it will be possible to calculate comparable life table functions for future years.

The tables presented in this report show complete expectation of life at birth to be 51.49 years for males and 56.21 years for females. The maximum after life time is indicated as 56.89 years for males at age 2, and 60.80 years for females. The tables were constructed upon the assumption that 105 years is the extreme limit of life and resulted in an indication that at midyear, 1924, there were approximately 390 persons in California aged 100 years or more. No definite information

is at hand on this point, but this figure is believed to be far in excess of the facts. There are probably not more than two or three people in California as old as 100 years. But it has not been possible to entirely eliminate from the life tables the tendency to overstate the age of old people. During 1925 alone there were no less than 49 decedents reported to this bureau as more than 100 years old, four of whom were alleged to be over 120 years of age. Careful investigation of such cases usually reveals an overstatement of age of from five to twenty-five years.

Close analysis of the tables brings out a few slight irregularities in the functions which we hope to eliminate by further research. These could have been smoothed by arbitrary methods but in view of the objects sought in the construction of these tables, it has been deemed better to allow the irregularities to remain for comparison with future tables of similar character.

Infant Mortality.

The object of public health work is to increase the life span of the average person, but the end is defeated at once if children die in infancy. Hence the prevention of infant deaths is of great importance in public health activities. It is not to be expected that the lives of all infants can be saved, however fully public health work may be developed. There is an irreducible minimum of such deaths which probably lies in the vicinity of 44 deaths out of each thousand born alive. That is to say, the present goal of work in this direction may be considered as an infant mortality rate (ratio of deaths under one year of age to living births) of 44. In 1924 our infant mortality rate was 67.1 and for 1925 it was 68.5. The trend of these rates in California has been downward for a number of years, although accurate evaluation of the decrease is impossible for the reason that birth registration has not been entirely satisfactory. Since the number of registered births forms the basis for calculation of infant mortality rates, incomplete registration results in a higher computed infant mortality. It has been impossible to determine the extent to which actual conditions have been concealed on this account.

Stillbirths.

The stillbirth rates (ratio of stillbirths to confinements) were low for both 1924 and 1925, being 28.9 and 24.8 respectively, per thousand confinements. Usually the stillbirth rate is in excess of 30 per thousand confinements.

Maternal Mortality.

The proportion of mothers dying from puerperal causes remained practically stationary during the two years, the rate per thousand confinements being 5.2 and 5.6 for 1924 and 1925 respectively.

Automobile Accidents.

For several years past special tables have been carried with reference to the number of people killed in accidents involving automobiles. For the last two years calculations and estimates have been made in an

effort to determine whether or not traffic fatalities actually have been on the increase as indicated by the mortality returns. The results of these calculations give ample encouragement to those who are engaged in the fight against this form of mortality.

During 1924, motor vehicles in California traveled approximately 10,061,228,250 miles. There were 1364 persons killed in accidents involving automobiles. Hence for each fatality there were 7,376,267 miles of travel. In 1925 the total mileage on the same basis was 11,243,549,490 with 1484 fatalities or 7,576,516 miles per death. Comparison of these figures shows that in 1925 there was an increase of 200,000 miles of travel for each fatality in automobile accidents, from which it is seen that the continuous campaign for safety is yielding results. It is not possible to calculate the irreducible minimum of mortality from automobile accidents but we know there is such a minimum. That is to say, when we distinguish between accident "per se" and the results of carelessness and risk-taking on the part of pedestrians and motorists we can realize that there will always be automobile deaths due to pure accident, in proportion to the mileage and congestion of traffic.

One of the most distressing features of automobile fatalities is the large number of children killed. In 1925 no less than 209 children under 15 years of age were victims of fatal accidents while in 1924 there were 222 such deaths.

TABLE No. 1. 1906 to 1925. Births, Deaths and Marriages in California.

Year	Births		Deaths		Marriages	
	Number	Rate	Number	Rate	Number	Rate
1925	85,492	21.3	56,707	14.1	55,081	14.0
1924	86,899	22.2	56,751	14.5	55,677	14.2
1923	80,237	21.1	54,416	14.3	55,190	14.5
1922	73,321	19.8	51,968	14.1	47,477	12.8
1921	72,438	20.2	47,379	13.2	46,972	13.1
1920	67,198	19.3	47,124	13.5	46,564	13.4
1919	56,521	16.8	45,992	13.6	38,830	11.5
1918	55,922	17.1	57,683	17.7	32,487	10.0
1917	52,230	16.5	42,084	13.3	36,283	11.5
1916	50,638	16.5	39,860	13.1	30,996	10.2
1915	48,075	16.3	39,026	13.3	31,451	10.7
1914	46,012	16.2	37,537	13.3	31,902	11.3
1913	43,852	16.1	38,599	14.2	31,383	11.5
1912	39,330	15.0	36,709	14.0	31,276	12.0
1911	34,828	13.9	34,012	13.6	27,303	10.9
1910	32,138	13.4	32,398	13.5	24,937	10.4
1909	30,882	13.4	30,985	13.4	22,917	9.9
1908	28,077	12.7	31,287	14.1	21,739	9.8
1907	24,674	11.6	31,095	14.6	23,005	10.8
1906	20,974	10.3	29,303	14.4	21,317	10.5

TABLE No. 2. 1924. Live Births, Stillbirths, Deaths, Infant and Maternal Mortality in Cities and Counties, with Rates.

Counties (exclusive of cities) Cities	Estimated popula- tion	Live Births		Stillbirths		Deaths		Infant mortality		Maternal mortality	
		No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
Total for California.....	3,913,239	86,899	22.2	2,589	28.9	56,751	14.5	5,832	67.1	453	5.2
Alameda.....	41,418	796	19.2	33	39.8	1,021	24.6	44	55.3	4	4.8
Oakland.....	246,862	4,539	18.4	118	25.3	2,769	11.2	298	65.7	21	4.5
Alameda (city).....	31,342	537	17.1	12	21.9	315	10.0	27	50.3		
Berkeley.....	63,268	913	14.4	35	36.4	633	10.0	46	50.4	2	2.1
San Leandro.....	6,729	94	14.0	3	30.9	66	9.8	7	74.5		
Alpine.....	189	1	5.3			2	10.6				
Amador.....	7,198	103	14.3	3	28.3	94	13.1	7	68.0		
Butte.....	19,340	334	17.3	11	31.9	281	14.5	22	65.9	1	2.9
Chico.....	11,930	206	17.3	7	32.9	131	11.0	11	53.4		
Calaveras.....	4,779	54	11.3	2	36.4	75	15.7	1	18.5		
Colusa.....	9,991	152	15.2	2	13.0	106	10.6	8	52.6	1	6.5
Contra Costa.....	42,659	662	15.5	18	26.5	352	8.3	35	52.9	4	5.9
Richmond.....	21,486	349	16.2	13	35.9	130	6.1	21	60.2	1	2.8
Del Norte.....	2,921	75	25.7	1	13.2	55	18.8	3	40.0	1	13.1
El Dorado.....	5,940	105	17.7	3	27.8	106	17.8	3	28.6	1	9.3
Fresno.....	98,968	2,075	21.0	61	28.6	1,024	10.3	155	74.7	12	5.6
Fresno (city).....	54,424	1,416	26.0	36	24.8	560	10.3	86	60.7	14	9.6
Glenn.....	14,012	163	11.6			75	5.4	9	55.2		
Humboldt.....	25,622	356	13.9	9	24.7	217	8.5	23	64.6	4	11.0
Eureka.....	13,408	413	30.8	8	19.0	257	19.2	24	58.1		
Imperial.....	33,827	533	15.8	14	25.6	337	10.0	95	178.2	1	1.8
Brawley.....	7,494	144	19.2	2	13.7	122	16.3	42	291.7		
Calxico.....	8,760	174	19.9	3	17.0	107	12.2	31	178.2	1	5.6
El Centro.....	7,245	164	22.6	12	68.2	123	17.0	23	140.2	7	39.8
Inyo.....	7,084	126	17.8	1	7.9	76	10.7	10	79.4	2	15.7
Kern.....	41,386	829	20.0	24	28.1	295	7.1	68	82.0	4	4.7
Bakersfield.....	21,391	727	34.0	32	42.2	440	20.6	69	94.9	8	10.5
Kings.....	18,356	308	16.8	9	28.4	139	7.6	30	97.4		
Hanford.....	6,374	185	29.0	4	21.2	91	14.3	14	75.7	2	10.6
Lake.....	5,348	81	15.1			72	13.5	5	61.7	1	12.3
Lassen.....	10,234	207	20.2	8	37.2	114	11.1	13	62.8	1	4.7
Los Angeles.....	207,563	7,553	36.4	217	27.9	4,539	21.9	631	83.5	26	3.3
Los Angeles (city).....	695,966	19,025	27.3	574	29.3	11,354	16.3	1,263	66.4	119	6.1
Alhambra.....	10,985	442	40.2	12	26.4	209	19.0	18	40.7		
Long Beach.....	73,084	2,313	31.6	80	33.4	1,201	16.4	94	40.6	16	6.7
Pasadena.....	52,316	1,370	26.2	41	29.1	845	16.2	64	46.7	6	4.3
Pomona.....	15,016	343	22.8	11	31.1	208	13.9	24	70.0	2	5.6
Santa Monica.....	18,707	622	33.2	30	46.0	399	21.3	35	56.3	3	4.6
Glendale.....	18,557	795	42.8	32	38.7	499	26.9	38	47.8	5	6.0
Monrovia.....	6,344	149	23.5	5	32.5	199	31.4	5	33.6	1	6.5
Redondo Beach.....	5,831	115	19.7			66	11.3	7	60.9	1	8.7
Whittier.....	9,616	363	37.7	6	16.3	150	15.6	13	35.8	3	8.1
South Pasadena.....	9,055	37	4.1	1	26.3	104	11.5	2	54.1		
Venice.....	13,732	140	10.2	3	21.1	126	9.2	10	71.4		
Madera.....	13,984	303	21.7	7	22.6	178	12.7	12	39.6	1	3.2
Marin.....	23,070	186	8.1	2	10.6	243	10.5	8	43.0	2	10.6
San Rafael.....	5,296	133	25.1	7	50.0	100	18.9	8	60.2	1	7.1
Mariposa.....	2,235	29	13.0	3	93.8	42	18.8				
Mendocino.....	24,222	382	15.8	14	35.4	321	13.3	20	52.4	2	5.1
Merced.....	28,951	552	19.1	14	24.7	274	9.5	38	68.8	1	1.8
Modoc.....	5,803	70	12.1	3	41.1	50	8.6	3	42.9		
Mono.....	474	8	16.9			5	10.5			1	125.0
Monterey.....	24,011	445	18.5	17	36.8	252	10.5	26	58.4	1	2.2
Monterey (city).....	5,749	153	26.6	4	25.5	90	15.7	6	39.2		
Napa.....	13,866	119	8.6	4	32.5	455	32.8	2	16.8		
Napa (city).....	7,188	129	17.9			95	13.2	7	54.3	1	7.8
Nevada.....	8,959	146	16.3	6	40.0	162	18.1	6	41.1	1	6.6
Orange.....	48,245	1,376	28.5	36	25.5	726	15.0	130	94.5	4	2.8
Santa Ana.....	18,778	539	28.7	20	35.8	321	17.1	60	111.3	4	7.2
Anaheim.....	6,876	304	44.2	15	47.0	140	20.4	28	92.1	1	3.1
Placer.....	18,745	478	25.5	14	28.5	374	20.0	14	29.3	2	4.1
Plumas.....	5,897	75	12.7	3	38.5	75	12.7	5	66.7		
Riverside.....	36,246	673	18.6	16	22.9	453	12.5	89	132.2	2	2.9
Riverside (city).....	21,230	558	26.3	19	32.9	381	18.0	50	89.6	1	1.7
Sacramento.....	26,037	626	24.0	8	12.6	265	10.2	32	51.1	2	3.2
Sacramento (city).....	75,731	2,036	26.9	72	34.2	1,251	16.5	142	69.7	14	6.6
San Benito.....	9,426	220	23.3	6	26.5	111	11.8	13	59.1		
San Bernardino.....	41,812	1,106	26.4	38	33.2	727	17.4	121	109.4	2	1.7
Redlands.....	9,139	243	26.6	5	20.2	113	12.4	10	41.2		
San Bernardino (city).....	21,473	794	37.0	33	39.9	514	23.9	81	102.0	7	8.5
Ontario.....	8,683	218	25.1	3	13.6	129	14.9	22	100.9		
San Diego.....	44,744	695	15.5	22	30.7	587	13.1	35	50.4	1	1.4
San Diego (city).....	90,931	2,228	24.5	71	30.9	1,661	18.3	121	54.3	15	6.5
San Francisco.....	548,219	9,050	16.5	284	30.4	7,483	13.6	504	55.7	36	3.0

TABLE No. 2. 1924. Live Births, Stillbirths, Deaths, Infant and Maternal Mortality in Cities and Counties, with Rates.
Continued.

Counties (exclusive of cities) Cities	Estimated population	Live Births		Stillbirths		Deaths		Infant mortality		Maternal mortality	
		No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
San Joaquin.....	45,222	875	19.3	26	28.9	899	19.9	51	58.3	4	4.4
Stockton.....	48,177	934	19.4	18	18.0	622	12.9	61	65.3	13	13.7
San Luis Obispo.....	16,807	252	15.0	2	7.9	175	10.4	22	87.3	1	3.9
San Luis Obispo (city).....	6,219	181	29.1	7	37.2	125	20.1	13	71.8	1	5.3
San Mateo.....	34,796	390	11.2	8	20.1	499	14.3	22	56.4	1	2.5
San Mateo (city).....	6,735	290	43.1	6	20.3	120	17.8	10	34.5	1	3.4
Santa Barbara.....	24,246	442	18.2	15	32.8	227	9.4	28	63.3	6	13.1
Santa Barbara (city).....	23,057	474	20.6	6	12.5	283	12.3	30	63.3	1	2.1
Santa Clara.....	51,854	1,102	21.3	34	29.9	1,142	22.0	65	59.0	8	7.0
San Jose.....	44,607	884	19.8	18	20.0	474	10.6	47	53.2	1	1.1
Palo Alto.....	6,548	187	28.6	3	15.8	92	14.1	11	58.8	1	5.3
Santa Clara (city).....	5,598	82	14.6			43	7.7	6	73.2		
Santa Cruz.....	10,230	144	14.1	6	40.0	140	13.7	11	76.4		
Santa Cruz (city).....	10,808	234	21.6	5	20.9	214	19.8	7	29.9	2	8.4
Watsonville.....	5,283	138	26.1	7	48.3	87	16.5	10	72.5		
Shasta.....	10,768	217	20.2	8	35.6	199	18.5	17	78.3	2	8.9
Sierra.....	703	19	27.0	2	95.2	12	17.1				
Siskiyou.....	18,436	469	25.4	15	31.0	241	13.1	26	55.4	3	6.2
Solano.....	21,006	233	11.1	9	37.2	163	7.8	8	34.3	1	4.1
Vallejo.....	25,641	227	8.9	8	34.0	194	7.6	15	66.1	2	8.5
Sonoma.....	38,237	416	10.9	11	25.8	498	13.0	27	64.9	2	4.7
Petaluma.....	6,388	223	34.9	5	21.9	99	15.5	3	13.5	1	4.4
Santa Rosa.....	9,189	226	24.6	11	46.4	186	20.2	17	75.2	2	8.4
Stanislaus.....	41,657	641	15.4	21	31.7	273	6.6	30	46.8	1	1.5
Modesto.....	11,670	384	32.9	9	22.9	220	18.9	17	44.3	7	17.8
Sutter.....	11,866	172	14.5	3	17.1	82	6.9	6	34.9		
Tehama.....	13,583	215	15.8	6	27.1	144	10.6	15	69.8	1	4.5
Trinity.....	2,227	24	10.8	1	41.7	22	9.9	3	125.0		
Tulare.....	63,642	1,174	18.4	33	27.3	469	7.4	70	59.6	4	3.3
Visalia.....	6,293	221	35.1	1	4.5	159	25.3	14	63.3		
Tuolumne.....	6,742	186	27.6	2	10.6	132	19.6	13	69.9		
Ventura.....	33,528	738	22.0	25	32.8	489	14.6	105	142.3	9	11.8
Yolo.....	18,130	339	18.7	13	36.9	239	13.2	19	56.0		
Yuba.....	5,076	51	10.0	1	19.2	21	4.1				
Marysville.....	5,463	153	28.0	2	12.9	105	19.2	6	39.2	1	6.5

TABLE No. 3. 1925. Live Births, Stillbirths, Deaths, Infant and Maternal Mortality in Cities and Counties, with Rates.

Counties (exclusive of cities) Cities	Estimated popula- tion	Live births		Stillbirths		Deaths		Infant mortality		Maternal mortality	
		No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
Total for California.....	4,021,323	85,492	21.3	2,175	24.8	56,707	14.1	5,855	68.5	490	5.6
Alameda.....	42,318	830	19.6	30	34.9	1,047	24.7	53	63.9	6	7.0
Oakland.....	253,663	4,511	17.8	127	27.4	2,587	10.2	239	53.0	20	4.3
Alameda (city).....	31,905	525	16.5	10	18.7	318	10.0	28	53.3	3	5.6
Berkeley.....	64,875	899	13.9	28	30.2	626	9.6	42	46.7	6	6.5
San Leandro.....	6,956	109	15.7	3	76.8	66	9.5	8	73.4	1	8.9
Alpine.....	177										
Amador.....	7,066	114	16.1	2	17.2	95	13.4	8	70.2		
Butte.....	19,039	401	26.1	8	19.6	259	13.6	27	67.3		
Chico.....	12,506	206	16.5	5	23.7	116	9.3	7	34.0	1	4.7
Calaveras.....	4,467	56	12.5	2	35.1	77	17.2	4	71.4		
Colusa.....	10,147	147	14.5	8	51.6	97	9.6	6	40.8		
Contra Costa.....	43,906	703	16.0	17	23.6	388	8.8	38	54.1	4	5.6
Richmond.....	22,517	375	16.7	12	31.0	125	5.6	18	48.0	2	5.2
Del Norte.....	2,957	71	24.0	3	40.5	53	17.9	3	42.3	1	13.5
El Dorado.....	5,832	115	19.7	3	25.4	118	20.2	6	52.2	1	8.5
Fresno.....	102,363	1,807	17.7	44	23.8	997	9.7	162	89.7	10	5.4
Fresno (city).....	56,499	1,237	21.9	28	22.1	530	9.4	85	68.7	10	7.9
Glenn.....	14,492	151	10.4	3	20.0	80	5.5	6	39.7		
Humboldt.....	25,874	324	12.5	7	21.2	175	6.8	20	61.7	2	6.0
Eureka.....	13,516	430	31.8	9	20.5	275	20.3	23	53.5	4	9.1
Imperial.....	35,482	534	15.1	19	34.4	304	8.6	97	181.7		
Brawley.....	7,962	151	19.0	5	32.1	123	15.4	43	284.8	2	12.8
Calixico.....	9,324	156	16.7	1	6.4	68	7.3	21	134.6		
El Centro.....	7,641	191	25.0	6	30.5	116	15.2	32	167.5	2	10.2
Inyo.....	7,096	119	16.8	5	40.3	68	9.6	6	50.4	2	16.1
Kern.....	42,538	958	22.5	29	29.4	370	8.7	71	74.1	6	6.1
Bakersfield.....	22,002	706	32.1	24	32.9	388	17.6	61	86.4	7	9.6
Kings.....	18,847	270	14.3	6	21.7	138	7.3	28	103.7	1	3.6
Hanford.....	6,482	210	32.4	3	14.1	89	13.7	15	71.4		
Lake.....	5,336	67	12.6			82	15.4	5	74.6	3	44.8
Lassen.....	10,618	231	21.8	4	17.0	113	10.6	18	77.9		
Los Angeles.....	215,684	7,459	34.6	167	21.9	4,559	21.1	649	87.0	31	4.1
Los Angeles (city).....	722,475	18,793	26.0	475	24.7	11,473	15.9	1,244	66.2	114	5.9
Alhambra.....	11,405	470	41.2	14	28.9	190	16.7	17	36.2	1	2.1
Long Beach.....	76,971	2,137	27.8	69	31.3	1,260	16.4	107	50.1	6	2.7
Pasadena.....	53,864	1,290	24.0	30	22.7	824	15.3	59	45.7	6	4.6
Pomona.....	15,352	352	22.9	9	24.9	225	14.7	18	51.1	1	2.8
Santa Monica.....	19,474	598	30.7	13	21.3	360	18.5	35	58.5	5	8.2
Glendale.....	19,672	715	36.4	18	24.6	521	26.5	29	40.6	4	5.5
Monrovia.....	6,536	175	26.8	4	22.4	228	34.9	8	45.7	2	11.2
Redondo Beach.....	6,035	132	21.9	4	29.4	65	10.8	10	76.3		
Whittier.....	9,367	330	35.2	7	20.8	152	16.2	15	45.5		
South Pasadena.....	14,476	51	3.5	1	19.2	92	6.4				
Venice.....	9,976	125	12.5	3	23.4	107	10.7	8	64.0		
Madera.....	14,380	322	22.4	7	21.3	161	11.2	25	77.6	3	9.1
Marin.....	23,346	214	9.2	6	27.3	240	10.3	13	60.7		
San Rafael.....	5,248	132	25.2	2	14.9	89	17.0	5	37.9	1	7.5
Mariposa.....	2,115	24	11.4	1	40.1	51	24.1	3	125.0		
Mendocino.....	24,246	364	15.0	7	18.9	313	12.9	24	65.9	2	5.4
Merced.....	29,923	562	18.8	7	12.3	263	8.8	40	72.2	1	1.8
Modoc.....	5,887	88	15.0	1	11.2	57	9.7	5	56.8	1	11.2
Mono.....	366	6	16.4			23	62.8	1	166.7		
Monterey.....	24,347	485	19.9	7	14.2	274	11.3	29	59.8	2	4.1
Monterey (city).....	5,809	165	28.4	5	29.4	62	10.7	10	60.6	3	17.7
Napa.....	13,854	121	8.7			432	31.2	9	74.4	2	16.5
Napa (city).....	7,284	130	17.9	2	15.2	112	15.4	6	46.2	1	7.6
Nevada.....	8,539	124	14.5	4	31.3	153	17.9	9	72.6		
Orange.....	49,996	1,137	22.7	28	24.0	659	13.2	105	92.4	7	6.0
Santa Ana.....	19,509	585	30.0	15	25.0	272	13.9	35	59.8	1	1.7
Anaheim.....	7,175	268	37.4	8	29.0	116	16.2	19	70.9	1	3.6
Placer.....	18,780	435	23.2	7	15.8	366	19.5	20	46.0	3	6.8
Plumas.....	5,945	76	12.8			82	13.8	4	52.6	1	13.2
Riverside.....	37,421	671	17.9	12	17.6	485	13.0	84	125.2	1	1.5
Riverside (city).....	21,649	575	26.6	19	32.0	386	17.8	53	92.2	1	1.7
Sacramento.....	26,241	574	21.9	8	13.7	211	8.0	29	50.5	1	1.7
Sacramento (city).....	77,914	2,054	26.4	54	25.6	1,390	17.8	156	78.0	22	10.4
San Benito.....	9,522	223	23.4	5	21.9	121	12.7	18	80.7		
San Bernardino.....	42,700	1,077	25.2	33	29.7	771	18.1	128	118.9	4	3.6
Redlands.....	9,043	234	25.9	5	20.9	139	15.4	22	94.0	1	4.2
San Bernardino (city).....	22,084	884	40.0	25	27.5	520	23.5	79	89.4	9	9.9
Ontario.....	8,995	184	20.5	4	21.3	107	11.9	9	48.9	1	5.3
San Diego.....	46,340	710	15.3	20	27.4	610	13.2	62	87.3		
San Diego (city).....	49,541	2,471	26.1	78	30.6	1,769	18.7	135	54.6	16	6.3
San Francisco.....	557,451	8,657	15.5	228	25.7	7,393	13.3	481	55.6	56	6.3

TABLE No. 3. 1925. Live Births, Stillbirths, Deaths, Infant and Maternal Mortality in Cities and Counties, with Rates.
Continued.

Counties (exclusive of cities) Cities	Estimated popula- tion	Live births		Stillbirths		Deaths		Infant mortality		Maternal mortality	
		No.	Rate	No.	Rate	No.	Rate	No.	Rate	No.	Rate
San Joaquin.....	46,469	859	18.5	21	23.9	893	19.2	53	61.7	12	13.6
Stockton.....	49,928	910	18.2	19	20.5	581	11.6	64	70.3	11	11.8
San Luis Obispo.....	16,987	259	15.2	5	18.9	148	8.7	6	23.2	1	3.8
San Luis Obispo (city).....	6,291	162	25.8	6	35.7	137	21.8	17	104.9	3	17.9
San Mateo.....	35,683	408	11.4	12	29.4	454	12.7	23	56.4	1	2.4
San Mateo (city).....	6,902	320	46.4	6	17.9	127	18.4	19	59.4	3	9.2
Santa Barbara.....	24,822	452	18.2	12	25.9	229	9.2	41	90.7	2	4.3
Santa Barbara (city).....	23,861	551	23.1	11	20.0	339	14.2	36	65.3	2	3.6
Santa Clara.....	52,286	1,023	19.6	23	22.0	1,177	22.5	75	73.3	5	4.8
San Jose.....	45,710	897	19.6	22	23.9	498	10.9	41	45.7	8	8.7
Palo Alto.....	6,691	231	34.5	5	21.2	87	13.0	12	51.9	-----	-----
Santa Clara (city).....	5,682	73	12.9	4	52.0	35	6.2	5	68.5	-----	-----
Santa Cruz.....	10,206	121	11.9	4	32.0	132	12.9	4	33.1	-----	-----
Santa Cruz (city).....	10,784	240	22.3	9	36.1	197	18.3	10	41.8	-----	-----
Watsonville.....	5,343	189	35.4	8	40.6	86	16.1	11	58.2	-----	-----
Shasta.....	10,192	205	20.1	3	14.4	194	19.0	15	73.2	1	4.8
Sierra.....	463	25	54.0	-----	-----	32	69.1	-----	-----	-----	-----
Siskiyou.....	18,412	430	23.4	9	20.5	263	14.3	19	44.2	3	6.8
Solano.....	21,341	239	11.2	2	8.3	160	7.5	20	83.7	-----	-----
Vallejo.....	26,649	235	8.8	7	28.9	173	6.5	17	72.3	2	8.3
Sonoma.....	38,489	397	10.3	12	29.3	508	13.2	22	55.4	1	2.4
Petaluma.....	6,423	187	29.1	6	31.1	90	14.0	7	37.4	3	15.5
Santa Rosa.....	9,285	229	24.7	3	12.9	159	17.1	16	69.9	1	4.3
Stanislaus.....	43,289	535	12.4	18	32.6	294	6.8	24	44.9	3	5.4
Modesto.....	12,210	416	34.1	9	21.2	209	17.1	19	45.7	4	9.4
Sutter.....	12,292	146	11.9	4	26.7	112	9.1	13	89.0	-----	-----
Tehama.....	13,740	225	16.4	6	26.0	158	11.5	21	93.3	1	4.3
Trinity.....	2,155	7	3.3	2	22.2	23	10.7	2	285.7	-----	-----
Tulare.....	65,945	1,093	16.6	17	15.3	456	6.9	67	61.3	4	3.6
Visalia.....	6,412	204	31.8	8	37.7	141	22.0	11	53.9	1	4.7
Tuolumne.....	6,513	153	23.5	1	6.5	135	20.7	15	98.0	-----	-----
Ventura.....	34,595	756	21.9	27	34.5	489	14.1	106	140.2	13	16.6
Yolo.....	18,358	340	18.5	6	17.3	274	14.9	35	102.9	-----	-----
Yuba.....	5,112	43	8.4	-----	-----	48	9.4	3	69.8	-----	-----
Marysville.....	5,463	149	27.3	5	32.5	98	17.9	9	60.4	-----	-----

Table No. 4. 1924. Cause of Death by Sex, Race, Nativity and Age. California.

Cause of death	Sex		Race						Nativity				Age										
	Total	Male	Fe- male	White	Negro	Indian	Chinese	Japanese	Others	California	Other United States	Foreign	Unknown	Under 1 year	1 to 4 years	5 to 14 years	15 to 24 years	25 to 34 years	35 to 44 years	45 to 54 years	55 to 64 years	65 and over	Unknown
Typhoid	56,751	33,026	23,725	53,714	1,046	252	725	913	101	14,460	24,697	16,534	1,150	5,832	2,338	1,877	3,127	4,125	5,494	6,696	8,260	19,001	1
Malaria	229	151	78	208	5	3	3	7	3	9	91	58	6	16	33	60	30	36	31	10	12		
Smallpox	24	14	10	21	1			1	1	9	6	9		3	4	3	4	4	1	3			
Measles	313	154	159	303	2	1		5		225	62	26	2	7	6	10	10	3	11	3	5		
Scarlet fever	102	51	51	99			1	2		68	28	6		181	43	11	2	1	2	1	1		
Whooping cough	164	77	87	154	3	1		6		140	19	5		37	35	10	10	2	2				
Diphtheria	695	350	345	680	6	3	3	6		441	199	50	5	104	49	11	10	14	7	3	3		
Infantaria	495	264	231	469	9	4	3	10		183	177	130	5	61	37	36	29	41	56	58	145		
Dysentery	100	53	47	93	1	3		3		50	21	29		28	16	2	4	6	7	10	21		
Poliomyelitis (acute)	34	16	18	32	1	2				24	10			12	10	8	6	1					
Encephalitis leth.	81	45	36	79	1		1			27	32	21	1	5	10	6	11	10	16	11	6		
Meningococcus meningitis	40	28	12	33	3			3		20	11	8		7	5	8	11	4	3				
Tuberculosis, lungs	5,324	3,314	2,010	4,798	102	50	136	142	36	1,046	2,385	1,943	50	26	64	140	1,022	1,320	1,114	700	487	391	
Tuberculosis, other	699	390	309	616	25	10	10	36	2	235	242	156	6	60	130	93	103	78	55	55	35		
Veneral diseases	541	390	151	487	33	1	11	8	1	157	226	149	9	91	12	3	20	43	97	105	96	74	
Other general epidemic diseases	452	276	176	428	8	1	6	9		159	164	106	23	63	50	38	55	52	44	66	61		
Cancer	5,114	2,379	2,735	4,967	61	5	46	31	4	641	2,653	1,778	42	5	18	14	29	123	488	982	1,401	2,054	
Other general diseases	1,856	934	922	1,793	21	2	23	16	1	342	900	572	42	57	32	55	62	117	191	324	446	61	
Diseases of nervous system	6,383	3,458	2,925	6,172	94	10	54	47	6	975	3,342	1,961	105	167	120	112	99	201	709	1,175	3,380		
Diseases of circulatory system	10,572	6,276	4,296	10,210	165	19	140	30	8	1,123	5,553	3,691	205	63	156	183	269	621	1,190	1,886	6,181		
Pneumonia	3,897	2,338	1,559	3,617	85	31	72	85	7	1,524	1,232	1,067	74	838	415	112	134	181	320	377	424		
Other diseases respiratory system	563	328	235	538	12	2	4	7		151	225	182	5	69	16	17	25	40	58	71	232		
Diarrhea and enteritis under 2 years	1,271	695	576	1,195	8	5	3	27	1	1,179	62	30		1,044	227								
Diarrhea and enteritis over 2 years	390	189	201	348	6	5	3	27	1	158	132	97	3	154	28	17	21	22	18	35	95		
Other diseases of digestive system	3,020	1,804	1,216	2,865	43	13	34	61	4	687	1,387	898	48	137	94	128	201	265	416	500	764		
Nephritis	3,856	2,276	1,580	3,678	89	6	57	6	2	455	2,100	1,234	67	29	61	65	126	301	514	762	1,984		
Other non-venerical genito-urinary	780	395	385	727	21	4	1	6	1	104	401	251	4	6	1	5	34	80	114	105	108		
The purpural state	453	315	453	399	21	5	1	2	1	102	197	150	4		1	133	208	102	9				
Diseases of skin and cellular tissue	181	114	67	171	5	2		1		45	90	43	3	3	2	8	19	20	8	26	72		
Diseases of bones and locomotive organs	182	43	139	58	2					18	30	13	1	2	3	5	8	8	5	7	11		
Malignancies	492	316	176	461	2	7		7		476	14	12		4	13	3							
Early infancy	2,278	1,345	933	2,129	32	4	19	88	3	2,238	112	4	4	2,276	31								
Senility	631	308	323	604	4	11	12	29	4	157	359	238	12										
Suicide	1,090	844	246	1,017	13	5	22	29		4	157	347	130		4	107	168	256	241	184	625		
Other external causes	4,461	3,327	1,134	4,152	99	28	38	128	16	1,070	1,846	1,259	286		342	672	671	708	543	426	727		
Ill defined and unknown	72	50	22	61	2	3	4	2		30	20	15	7		5	1	7	5	10	6	12		

Table No. 5. 1925. Cause of Death by Sex, Race, Nativity and Age. California.

Cause of death	Sex		Race						Nativity				Age											
	Total	Male	Female	White	Negro	Indian	Chinese	Japanese	Others	California	Other United States	Foreign	Unknown	Under 1 year	1 to 4 years	5 to 14 years	15 to 24 years	25 to 34 years	35 to 44 years	45 to 54 years	55 to 64 years	65 and over	Unknown	
Typhoid	56,707	32,879	23,828	53,752	1,066	255	681	856	97	14,297	24,661	17,036	713	5,855	2,053	1,460	2,833	4,119	5,382	6,650	8,618	19,737	4	Unknown
Malaria	118	74	44	99	4	4	1	6	4	34	48	35	4	2	4	16	32	18	20	18	6	4		
Smallpox	29	29	24	58	2					11	12	6		2	4	2	2	1	9	8	10	6		
Measles	58	37	21	58						20	26	7	5	4	4	2	1	2	9	1	7			
Scarlet fever	28	13	15	25				3		19	6	3		6	16	5	1	1	14	5	6			
Whooping cough	64	28	36	62						44	16	3	1	2	22	25	8	2	4	1				
Diphtheria	470	209	261	427	16	3	1	23		424	38	8	1	293	149	19	3	1	5	1	3	4		
Influenza	266	140	126	256	2			1		175	73	17	14	103	125	96	15	7	5	1				
Dysentery	730	356	374	697	10	6	1	16		244	294	189	3	103	53	48	44	34	58	67	85	238		
Polymyositis (acute)	86	47	39	77	2	4		2	1	45	30	11	1	24	18	1	2	6	9	4	10	12		
Encephalitis leth.	144	78	66	137	4			2		90	42	11	1	9	44	63	18	6	9	4	1			
Meningococcus meningitis	81	50	31	79				1		37	29	14	1	5	9	10	5	15	9	16	8	4		
Tuberculosis, lungs	39	22	17	35				2		7	25	5	7	7	9	9	7	1	5					
Tuberculosis, other	5,186	3,203	1,983	4,694	175	58	112	113	34	1,046	2,101	2,014	25	39	59	134	918	1,319	1,077	745	509	386		
Varicel diseases	710	382	328	610	20	14	20	41	5	331	205	170	4	68	138	100	103	107	65	49	43	28		
Other general epidemic diseases	620	432	188	555	40	2	13	9	1	179	247	180	5	84	17	4	22	53	112	139	112	77		
Cancer	2,274	1,167	1,071	260	3	1	2	8		130	95	46	3	48	33	30	34	27	27	25	21	29		
Other general diseases	1,949	989	960	5,126	53	5	42	51	1	663	2,712	1,863	40	5	11	10	28	135	497	942	1,419	2,231		
Diseases of nervous system	6,129	3,337	2,792	5,336	96	18	46	32	1	917	3,985	1,864	63	143	51	64	60	114	207	300	464	640		
Diseases of circulatory system	11,282	6,750	4,512	10,881	173	24	142	36	6	1,132	5,918	4,054	158	41	111	84	92	181	402	702	1,129	3,285		
Pneumonia	3,624	2,115	1,509	3,380	74	25	56	81	8	1,489	1,148	944	43	827	374	105	116	196	309	306	398	993		
Other diseases respiratory system	5,663	3,233	2,433	5,332	11	4	10	9		1,083	54	13		54	39	12	16	31	54	59	77	224		
Diarrhea and enteritis under 2 years	1,150	616	534	1,066	14	9	8	49	4	1,083	54	13		935	215									
Diarrhea and enteritis over 2 years	329	155	174	285	5	7	6	26	5	638	128	67	4	105	37	11	12	17	22	32	93			
Other diseases of digestive system	2,010	1,170	840	2,780	46	9	25	45	5	638	136	87		105	37	11	12	17	22	32	93			
Nephritis	3,837	2,245	1,592	3,663	82	6	59	24	3	511	2,018	1,283	25	14	22	40	70	124	265	505	771	2,026		
Other non-venereal genito-urinary	490	490	446	14	5	5	20	1		113	228	148	1	16	3	3	33	67	119	110	112	375		
The puerperal state	835	472	363	797	26	2	3	7		113	228	148	1	26	8	3	17	17	17	22	17	67		
Diseases of skin and cellular tissue	134	129	65	186	3	1	3	1		37	87	50		26	8	3	17	17	17	22	17	67		
Diseases of bones and locomotive organs	45	32	13	43						22	16	7		7	12	3	3	5	2	6	3	7		
Malformations	576	344	232	533	6		6	20	2	563	10	3		540	22	8								
Early infancy	2,263	1,301	962	2,127	33	9	19	70	3	2,169	84	8	2	2,257	6									
Suicide	3,889	2,588	331	567	3	8	10	16	5	162	476	387	84											
Other external causes	1,109	847	262	1,062	10	3	16	13		109	1,903	1,384												
Ill defined and unknown	4,358	2,708	1,150	4,280	102	17	43	106	10	1,169	4,763	3,887	162	116	263	304	620	696	694	625	437	803		
	1111	75	36	95	3	9	2	1	1	45	31	28	7	17	10	5	6	13	15	13	16	16		

Table No. 6. 1924. Infant Deaths, Cause of Death by Age. California.

Cause of death	Total	Age								
		Under 1 day	1 to 10 days	10 days to 1 month	1 month	2 months	3 months	4 to 6 months	7 to 9 months	10 to 11 months
Typhoid.....	5,832	1,142	1,164	533	486	403	353	854	584	313
Malaria.....	1	1	1	1	1	1	1	1	1	1
Smallpox.....	4	1	1	3	2	1	5	2	19	20
Measles.....	70	4	4	10	17	16	8	28	18	7
Scarlet fever.....	4	1	1	1	1	1	1	1	1	1
Whooping cough.....	104	1	1	7	7	4	6	16	4	9
Diphtheria.....	24	1	5	7	7	1	1	16	7	8
Influenza.....	61	1	5	7	3	1	1	11	11	4
Dysentery.....	28	1	1	1	3	1	1	1	8	4
Poliomyelitis (acute).....	3	1	1	1	1	1	1	1	2	2
Encephalitis leth.....	5	1	1	1	1	1	1	1	1	1
Meningococcus meningitis.....	7	1	1	1	1	1	2	1	2	2
Tuberculosis, lungs.....	26	1	1	1	1	1	3	10	8	7
Tuberculosis, other.....	60	15	16	12	3	3	6	11	18	17
Veneral diseases.....	91	10	10	18	4	6	5	8	4	4
Other general epidemic diseases.....	63	1	1	1	2	2	2	14	7	2
Cancer.....	5	1	1	1	2	1	1	1	1	1
Other general diseases.....	57	6	6	2	6	4	4	19	10	6
Diseases of nervous system.....	167	3	44	12	12	9	18	31	21	17
Diseases of circulatory system.....	63	11	11	5	6	8	6	12	9	6
Pneumonia.....	838	4	52	81	124	84	80	185	145	83
Other diseases respiratory system.....	69	1	4	6	9	7	12	18	6	6
Diarrhea and enteritis.....	1,044	1	39	72	110	123	114	302	199	84
Other diseases of digestive system.....	137	14	14	16	12	19	10	39	21	6
Nephritis.....	29	2	4	1	1	5	3	4	6	4
Other non-venereal genito-urinary.....	6	1	1	1	1	1	1	3	2	1
Diseases of skin and cellular tissue.....	23	4	4	9	2	1	1	6	2	1
Diseases of bones and locomotive organs.....	2	1	1	1	1	1	1	1	1	1
Malformations.....	455	90	179	56	49	24	17	22	14	4
Early infancy.....	2,277	1,017	759	210	92	63	38	62	29	7
External causes.....	95	7	9	9	7	11	10	20	19	3
All defined and unknown.....	13	1	5	1	1	1	1	1	2	1

Table No. 7. 1925. Infant Deaths, Cause of Death by Age. California.

Cause of death	Total	Age								
		Under 1 day	1 to 10 days	10 days to 1 month	1 month	2 months	3 months	4 to 6 months	7 to 9 months	10 to 11 months
Typhoid.....	5,855	1,203	1,175	506	465	394	373	810	624	305
Malaria.....	2									
Smallpox.....	4	1		1				2	1	1
Measles.....	6									
Scarlet fever.....	2		1		1				1	1
Whooping cough.....	293		4	17	52	41	17	65	65	32
Diphtheria.....	14			1	1		1	4	4	3
Influenza.....	103		4	9	12	10	8	30	21	9
Dysentery.....	24		1	3	1	1		8	8	2
Potomyceltis (acute).....	9			1			1	4	1	2
Encephalitis leth.....	5							1	3	1
Meningococcus meningitis.....	7							1	2	4
Tubercut ais, lungs.....	39			2	1		5	9	14	7
Tuberculosis, other.....	68		18	16	13	8	5	21	26	13
Veneral diseases.....	84	6	7	10	11	2	5	10	7	1
Other general epidemic diseases.....	48						5	8	3	2
Cancer.....	5						1	1	1	1
Other general diseases.....	49	2	3	1	6	4	2	15	9	7
Diseases of nervous system.....	143	6	15	6	19	11	13	26	22	25
Diseases of circulatory system.....	41	2	8	1	6	4	10	7	3	
Pneumonia.....	827		46	97	104	94	102	173	149	62
Other diseases respiratory system.....	54		4	9	5	4	3	12	10	7
Diarrhea and enteritis.....	946	2	26	61	97	100	118	268	190	84
Other diseases of digestive system.....	95	1	19	11	6	7	8	20	18	5
Nephritis.....	14		2	2	1	2	2	1	1	3
Other non-venereal genito-urinary.....	16	1	1	2	2	1	1	4	3	3
Diseases of skin and cellular tissue.....	26	1	2	10	3	1	3	4	1	1
Diseases of bones and locomotive organs.....										
Malformations.....										
Early infancy.....	540	131	224	52	31	23	14	33	22	10
External causes.....	2,258	1,041	771	186	77	64	35	56	20	8
Ill defined and unknown.....	116	6	16	6	14	10	11	25	18	10
	17	3	3	1	2	4	2		1	1

TABLE No. 8. Life Table for Both Sexes, California, 1923-1925.

Age interval—years	Number of survivors from 100,000 born alive	Number dying in specified age interval	Deaths per 1,000 living in specified age interval	Average after life time of persons surviving to specified age
x	lx	dx	1000qx	e°x
0-1	100,000	10,038	100.38	53.22
1-2	89,962	1,582	17.59	58.10
2-3	88,380	732	8.28	58.13
3-4	87,648	486	5.54	57.61
4-5	87,162	403	4.62	56.93
5-6	86,759	336	3.87	56.19
6-7	86,423	283	3.27	55.41
7-8	86,140	244	2.83	54.59
8-9	85,896	216	2.52	53.74
9-10	85,680	201	2.35	52.87
10-11	85,479	195	2.28	52.00
11-12	85,284	199	2.33	51.12
12-13	85,085	210	2.47	50.34
13-14	84,875	227	2.67	49.36
14-15	84,648	248	2.93	48.49
15-16	84,400	277	3.28	47.63
16-17	84,123	315	3.74	46.78
17-18	83,808	358	4.27	45.96
18-19	83,450	401	4.81	45.15
19-20	83,049	447	5.38	43.89
20-21	82,602	479	5.80	43.61
21-22	82,123	492	5.99	42.86
22-23	81,631	491	6.01	42.11
23-24	81,140	491	6.05	41.36
24-25	80,649	490	6.07	40.61
25-26	80,159	488	6.09	39.86
26-27	79,671	484	6.08	39.10
27-28	79,187	482	6.09	38.34
28-29	78,705	479	6.09	37.57
29-30	78,225	476	6.09	36.79
30-31	77,750	473	6.08	36.02
31-32	77,277	468	6.06	35.23
32-33	76,809	465	6.06	34.45
33-34	76,344	463	6.07	33.65
34-35	75,881	461	6.08	32.85
35-36	75,420	469	6.22	32.05
36-37	74,951	492	6.57	31.25
37-38	74,459	524	7.04	30.45
38-39	73,935	557	7.53	29.66
39-40	73,378	592	8.07	28.88
40-41	72,786	621	8.53	28.11
41-42	72,165	638	8.84	27.34
42-43	71,527	648	9.06	26.59
43-44	70,879	662	9.34	25.83
44-45	70,217	678	9.65	25.07
45-46	69,539	699	10.05	24.31
46-47	68,840	728	10.58	23.55
47-48	68,112	764	11.21	22.79
48-49	67,348	800	11.88	22.05
49-50	66,548	841	12.63	21.31
50-51	65,707	879	13.38	20.57
51-52	64,828	914	14.10	19.84
52-53	63,914	948	14.84	19.11
53-54	62,966	990	15.72	18.39
54-55	61,976	1,038	16.75	17.68
55-56	60,938	1,088	17.86	16.97
56-57	59,850	1,141	19.06	17.17
57-58	58,709	1,197	20.39	16.50
58-59	57,512	1,258	21.87	15.83
59-60	56,254	1,319	23.45	15.17
60-61	54,935	1,402	25.52	14.52
61-62	53,533	1,511	28.23	13.89
62-63	52,022	1,634	31.41	13.28
63-64	50,398	1,752	34.76	12.70
64-65	48,636	1,868	38.41	12.13
65-66	46,768	1,959	41.88	11.58
66-67	44,809	2,014	44.95	11.06
67-68	42,795	2,049	47.88	10.56
68-69	40,746	2,087	51.21	10.07
69-70	38,659	2,123	54.91	9.58
70-71	36,536	2,152	58.90	9.11
71-72	34,384	2,173	63.20	8.65
72-73	32,211	2,187	67.89	8.20

TABLE No. 8. Life Table for Both Sexes, California, 1923-1925—Continued.

Age interval—years	Number of survivors from 100,000 born alive	Number dying in specified age interval	Deaths per 1,000 living in specified age interval	Average after lifetime of persons surviving to specified age
x	lx	dx	1000dx	e _x
73-74	30,024	2,195	73.09	7.76
74-75	27,829	2,193	78.80	7.33
75-76	25,636	2,186	85.24	6.92
76-77	23,450	2,170	92.54	6.52
77-78	21,280	2,142	100.66	6.13
78-79	19,136	2,063	108.35	5.76
79-80	17,045	2,020	118.49	5.41
80-81	15,025	1,937	128.89	5.07
81-82	13,088	1,848	141.18	4.74
82-83	11,240	1,739	154.64	4.44
83-84	9,504	1,610	169.37	4.16
84-85	7,891	1,472	186.39	3.91
85-86	6,419	1,297	201.90	3.69
86-87	5,122	1,081	210.89	3.50
87-88	4,041	886	219.09	3.30
88-89	3,155	726	229.96	3.08
89-90	2,429	588	242.18	2.86
90-91	1,841	482	261.60	2.61
91-92	1,359	396	291.43	2.36
92-93	963	317	328.94	2.13
93-94	646	232	358.67	1.93
94-95	414	165	399.72	1.73
95-96	249	110	443.76	1.55
96-97	139	68	490.54	1.38
97-98	71	38	539.59	1.23
98-99	33	20	601.01	1.07
99-100	13	8	653.50	.96
100-101	5	4	766.77	.70
101-102	1	1	760.34	.50
102-103				

TABLE No. 9—Life Table for Males, California, 1923-1925.

Age interval—years	Number of survivors from 100,000 born alive	Number dying in specified age interval	Deaths per 1,000 living in specified age interval	Average after life time of persons surviving to specified age
x	lx	dx	1000qx	e ^o x
0-1	100,000	11,120	111.20	51.49
1-2	88,880	1,506	16.94	56.89
2-3	87,374	755	8.64	56.85
3-4	86,619	519	5.99	56.34
4-5	86,100	431	5.00	55.67
5-6	85,669	359	4.19	54.95
6-7	85,310	302	3.54	54.19
7-8	85,008	260	3.06	53.37
8-9	84,748	231	2.72	52.53
9-10	84,517	213	2.52	51.67
10-11	84,304	206	2.44	50.80
11-12	84,098	209	2.48	49.93
12-13	83,889	220	2.62	49.05
13-14	83,669	238	2.84	48.18
14-15	83,431	259	3.11	47.31
15-16	83,172	290	3.49	46.46
16-17	82,882	332	4.01	45.62
17-18	82,550	381	4.61	44.80
18-19	82,169	428	5.21	44.01
19-20	81,741	478	5.85	43.24
20-21	81,263	516	6.35	42.49
21-22	80,747	535	6.62	41.76
22-23	80,212	539	6.72	41.03
23-24	79,673	545	6.84	40.30
24-25	79,128	549	6.94	39.58
25-26	78,579	551	7.01	38.85
26-27	78,028	549	7.03	38.12
27-28	77,479	545	7.04	37.39
28-29	76,934	541	7.03	36.65
29-30	76,393	538	7.04	35.91
30-31	75,855	532	7.01	35.16
31-32	75,323	521	6.92	34.40
32-33	74,802	511	6.83	33.64
33-34	74,291	501	6.75	32.87
34-35	73,790	491	6.66	32.09
35-36	73,299	498	6.79	31.30
36-37	72,801	526	7.23	30.51
37-38	72,275	570	7.88	29.73
38-39	71,705	612	8.53	28.96
39-40	71,093	658	9.26	28.20
40-41	70,435	694	9.85	27.46
41-42	69,741	710	10.18	26.73
42-43	69,031	716	10.37	26.00
43-44	68,315	727	10.64	25.27
44-45	67,588	739	10.94	24.53
45-46	66,849	761	11.38	23.81
46-47	66,088	795	12.03	23.07
47-48	65,293	838	12.83	22.34
48-49	64,455	882	13.68	21.62
49-50	63,573	931	14.64	20.90
50-51	62,642	973	15.53	20.22
51-52	61,669	1,006	16.32	19.53
52-53	60,663	1,036	17.07	18.84
53-54	59,627	1,073	18.00	18.16
54-55	58,554	1,117	19.08	17.49
55-56	57,437	1,168	20.33	16.81
56-57	56,269	1,227	21.80	16.16
57-58	55,042	1,293	23.50	15.50
58-59	53,749	1,363	25.35	14.87
59-60	52,386	1,431	27.31	14.24
60-61	50,955	1,517	29.78	13.63
61-62	49,438	1,627	32.91	13.03
62-63	47,811	1,747	36.53	12.46
63-64	46,064	1,857	40.31	11.91
64-65	44,207	1,961	44.37	11.39
65-66	42,246	2,038	48.25	10.89
66-67	40,208	2,078	51.69	10.42
67-68	38,130	2,066	54.96	9.96
68-69	36,034	2,112	58.61	9.51
69-70	33,922	2,124	62.61	9.07
70-71	31,798	2,124	66.81	8.64
71-72	29,674	2,113	71.20	8.23
72-73	27,561	2,092	75.91	7.82

TABLE No. 9. Life Table for Males, California, 1923-1925.—Continued.

Age interval—years	Number of survivors from 100,000 born alive	Number dying in specified age interval	Deaths per 1,000 living in specified age interval	Average after life time of persons surviving to specified age
x	lx	dx	1000dx	e ^x x
73-74	25,469	2,066	81.07	7.42
74-75	23,403	2,029	86.68	7.03
75-76	21,374	1,989	93.04	6.65
76-77	19,385	1,944	100.30	6.29
77-78	17,441	1,890	108.39	5.93
78-79	15,551	1,819	116.95	5.59
79-80	13,732	1,729	125.88	5.31
80-81	12,003	1,633	136.06	4.95
81-82	10,370	1,533	147.82	4.66
82-83	8,837	1,420	160.72	4.38
83-84	7,417	1,298	175.07	4.12
84-85	6,119	1,176	192.17	3.89
85-86	4,943	1,017	205.75	3.69
86-87	3,926	837	213.16	3.52
87-88	3,089	674	218.04	3.33
88-89	2,415	545	225.84	3.13
89-90	1,870	438	234.48	2.89
90-91	1,432	363	253.59	2.62
91-92	1,069	308	288.19	2.35
92-93	761	254	333.55	2.09
93-94	507	183	360.81	1.89
94-95	324	132	407.63	1.68
95-96	192	88	456.86	1.48
96-97	104	53	507.66	1.32
97-98	51	29	559.22	1.17
98-99	22	14	628.96	1.05
99-100	8	5	679.53	1.00
100-101	3	2	728.37	.83
101-102	1	1	774.63	.50
102-103				

TABLE No. 10. Life Table for Females, California, 1923-1925.

Age interval—years	Number of survivors from 100,000 born alive	Number dying in specified age interval	Deaths per 1,000 living in specified age interval	Average after life time of persons surviving to specified age
x	lx	dx	1000qx	e ^o x
0-1	100,000	8,955	89.55	56.21
1-2	91,045	1,661	18.24	60.68
2-3	89,384	708	7.92	60.80
3-4	88,676	451	5.09	60.28
4-5	88,225	374	4.24	59.58
5-6	87,851	311	3.54	58.69
6-7	87,540	263	3.00	58.04
7-8	87,277	226	2.59	57.21
8-9	87,051	202	2.32	55.78
9-10	86,849	188	2.17	55.49
10-11	86,661	184	2.12	54.61
11-12	86,477	188	2.17	53.73
12-13	86,289	199	2.31	52.84
13-14	86,090	215	2.50	51.96
14-15	85,875	235	2.74	51.09
15-16	85,640	262	3.06	50.23
16-17	85,378	296	3.47	49.38
17-18	85,082	334	3.93	48.55
18-19	84,748	373	4.40	47.74
19-20	84,375	413	4.90	46.95
20-21	83,962	441	5.25	46.18
21-22	83,521	449	5.35	45.42
22-23	83,072	439	5.29	44.66
23-24	82,633	434	5.25	43.90
24-25	82,199	427	5.19	43.13
25-26	81,772	422	5.16	42.35
26-27	81,350	417	5.13	41.58
27-28	80,933	416	5.14	40.78
28-29	80,517	414	5.14	40.78
29-30	80,103	411	5.13	39.19
30-31	79,692	410	5.15	38.39
31-32	79,282	412	5.20	37.59
32-33	78,870	416	5.28	36.78
33-34	78,454	422	5.38	35.97
34-35	78,032	428	5.49	35.16
35-36	77,604	438	5.65	34.36
36-37	77,166	455	5.90	33.55
37-38	76,711	476	6.20	32.74
38-39	76,255	497	6.52	31.95
39-40	75,738	521	6.88	31.15
40-41	75,217	542	7.21	30.36
41-42	74,675	559	7.49	29.58
42-43	74,116	574	7.74	28.80
43-44	73,542	591	8.03	28.02
44-45	72,951	610	8.36	27.24
45-46	72,341	631	8.72	26.47
46-47	71,710	655	9.13	25.70
47-48	71,055	681	9.58	24.93
48-49	70,374	709	10.07	24.17
49-50	69,665	740	10.62	23.41
50-51	68,925	773	11.22	22.65
51-52	68,152	810	11.88	21.91
52-53	67,342	849	12.61	21.16
53-54	66,493	894	13.44	20.43
54-55	65,599	946	14.42	19.70
55-56	64,653	995	15.39	18.98
56-57	63,658	1,038	16.31	18.27
57-58	62,620	1,081	17.27	17.56
58-59	61,539	1,131	18.38	16.86
59-60	60,408	1,183	19.59	16.17
60-61	59,225	1,250	21.25	15.48
61-62	57,900	1,365	23.55	14.81
62-63	56,601	1,488	26.29	14.15
63-64	55,113	1,610	29.21	13.52
64-65	53,503	1,736	32.14	12.91
65-66	51,767	1,838	35.51	12.33
66-67	49,920	1,900	38.21	11.76
67-68	48,020	1,950	40.79	11.21
68-69	46,061	2,017	43.81	10.67
69-70	44,044	2,079	47.21	10.14
70-71	41,965	2,139	50.99	9.62
71-72	39,826	2,197	55.19	9.10
72-73	37,629	2,252	59.87	8.63

TABLE No. 10. Life Table for Females, California, 1923-1925—Continued.

Age interval—years	Number of survivors from 100,000 born alive	Number dying in specified age interval	Deaths per 1,000 living in specified age interval	Average after life time of persons surviving to specified age
x	lx	dx	1000qx	e ^x x
73-74	35,397	2,302	65 10	8 12
74-75	33,075	2,345	70 91	7 65
75-76	30,730	2,379	77 44	7 20
76-77	28,351	2,402	84 77	6 76
77-78	25,989	2,411	92 93	6 34
78-79	23,538	2,395	101 74	5 94
79-80	21,143	2,349	111 10	5 56
80-81	18,794	2,291	121 91	5 19
81-82	16,503	2,220	134 54	4 84
82-83	14,283	2,122	148 56	4 52
83-84	12,161	1,990	163 67	4 22
84-85	10,171	1,837	180 60	3 94
85-86	8,334	1,634	196 06	3 70
86-87	6,700	1,398	208 61	3 48
87-88	5,302	1,167	220 13	3 27
88-89	4,135	968	234 07	3 05
89-90	3,167	791	249 87	2 83
90-91	2,376	641	269 60	2 60
91-92	1,735	511	294 67	2 38
92-93	1,224	397	324 33	2 17
93-94	827	295	356 53	1 97
94-95	532	208	391 81	1 78
95-96	324	140	430 73	1 60
96-97	184	87	473 41	1 45
97-98	97	50	519 96	1 29
98-99	47	27	573 06	1 13
99-100	20	13	627 47	1 00
100-101	7	5	685 17	.93
101-102	2	1	746 04	1 00
102-103	1	1	809 96	.50

TABLE No. 11—1924. Deaths in Counties and Cities by Cause of Death, California.

TABLE No. 12—1925. Deaths in Counties and Cities by Cause of Death, California.

TWENTY-SECOND BIENNIAL REPORT

OF THE

Bureau of Labor Statistics

OF THE

State of California

1925-1926

WALTER G. MATHEWSON, Commissioner
State Building, San Francisco



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1926

LETTER OF TRANSMITTAL.

STATE BUREAU OF LABOR STATISTICS,
SAN FRANCISCO, September 15, 1926.

To His Excellency, FRIEND WM. RICHARDSON,
Governor of California.

SIR: In compliance with section 3 of the act to establish and support the Bureau of Labor Statistics, approved March 3, 1883, I have the honor to submit herewith, for transmission to the legislature, the Twenty-second Biennial Report of this Bureau.

Respectfully,

WALTER G. MATHEWSON,
Commissioner of Labor.

ACKNOWLEDGMENT.

I desire to express my thanks to the employers and organized workers of California who have cooperated with me in the performance of my duties. I also desire to express my appreciation of the splendid services rendered by the members of my staff in the performance of their respective tasks.

WALTER G. MATHEWSON,
Commissioner.

PERSONNEL OF THE BUREAU OF LABOR STATISTICS.

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 MILDRED MILLER-----Stenographer-Clerk
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GEORGE MOODY-----Deputy Commissioner in Charge

STOCKTON—

F. W. WATERMAN-----Deputy Commissioner in Charge

MODESTO—

G. B. LEET-----Deputy Commissioner in Charge

PERSONNEL OF STATE FREE EMPLOYMENT BUREAUS.

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J. H. MANNING	Manager (Men's Department)
J. J. LANE	Assistant Manager
MILTON DODD	Placement Clerk
MRS. L. M. HALL	Manager (Women's Department)
MARY DEMPSEY	Assistant Manager

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ALMA STONE	Placement Clerk
MAUDE M. CREASON	Placement Clerk

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R. H. FINNELL	Manager (Men's Department)
WM. J. QUIGLEY	Placement Clerk
GEORGE F. RYAN	Assistant Manager

SACRAMENTO—

A. G. ANDERSON	Manager
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FRESNO—

WM. H. MAAS	Manager
M. J. CAMONILE	Placement Clerk

SAN DIEGO—

R. A. MATHEWSON	Manager
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SAN JOSE—

GEORGE MOODY	Manager
T. F. GRAHAM	Assistant Manager

STOCKTON—

F. W. WATERMAN	Manager
LEO T. SCHWAB	Placement Clerk

HOLLISTER—

G. R. HOOTEN	Manager
AUDREY OVERSTREET	Stenographer

MODESTO—

G. B. LEET	Manager
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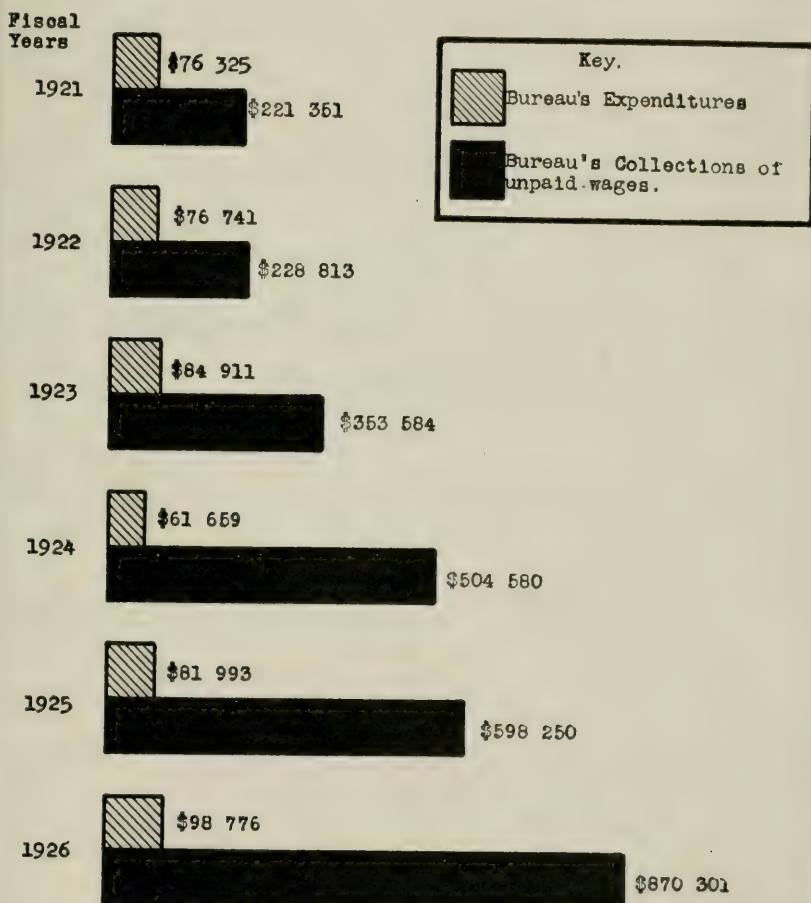
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CHART 1.

EXPENDITURES OF THE BUREAU OF LABOR STATISTICS FOR LAW
ENFORCEMENT COMPARED WITH THE BUREAU'S COLLECTIONS
OF UNPAID WAGES: FISCAL YEARS, 1921 1926.



PART I.
THE ADMINISTRATION AND ENFORCEMENT
OF LABOR LAWS.



INTRODUCTION.

The data presented in this report are for the two fiscal years ended June 30, 1926. The figures for preceding years are shown for comparative purposes; so that the interested reader might get a proper perspective of the work of the Bureau during the latest two years of my incumbency.

This is the third biennial report submitted to the Governor and the legislature since I took the oath of office as Commissioner of Labor. It is most gratifying to me to be able to show in this report achievements heretofore unsurpassed. During the two fiscal years ended June 30, 1926, the Bureau has eclipsed all its previous records of successful labor law enforcement. In fact, the accomplishments of my office have been so extraordinary during the period covered by this report that I can hardly hope to be able to show equal progress in the future.

Labor law enforcement is always contingent upon adequate and enforceable statutes. In this respect I have been especially fortunate in having the whole-hearted cooperation of our legislature and Governor Friend Wm. Richardson during the latest four fiscal years of my incumbency. During this time some of our labor laws have been bolstered up and made more effective. Other acts were added to our labor statutes, which has made it possible to secure greater justice and increased protection to the workers of our state. These laws and amendments to the laws are described in detail in this report and are thus made of record in the history of the Bureau of Labor Statistics.

In addition to the strengthening of the labor laws on our statute books, the increased work of the Labor Bureau is further directly traceable to the enlargement of its facilities for service. During the period covered by this report, I have opened new district complaint offices in the cities of Long Beach, San Bernardino, and Santa Barbara.

These new offices alone collected \$120,738 since their establishment. They also received and investigated 2945 complaints against various violations of labor laws. Because of the large increase in the total volume of work, the opening of these new offices did not bring about a lessening of the burden of complaint work in other district offices. Our records show that the district offices already in existence had increased their work in spite of the large volume of work which had accrued to district offices established in other cities.

In extending the service of the Bureau, I have not confined myself to the establishment of new complaint offices. I have also extended the services of the free employment bureaus by opening a permanent office in San Bernardino and seasonal free employment offices in Hollister, Modesto, Marysville, Chico, and Lodi. These free employment bureaus were established especially with a view to meeting the demands for agricultural labor. It goes without saying that I could not have established all these new offices without the consent of the Governor and the State Board of Control, because additional appropriations were required.

A careful perusal of this report will reveal the fact that during the past two years the Bureau has come nearer fulfilling the purposes for which it exists than during any time since its creation in 1883. I am

referring to the improvement in the quality and character of the statistical work of the Bureau. Our monthly publication of the California Labor Market Bulletin, in cooperation with the Bureau of Labor Statistics of the United States Department of Labor, has put our Bureau in the front ranks of government agencies which are collecting information recommended by President Harding's Unemployment Conference in 1921 and by Secretary Hoover's Committee for the Study of the Business Cycle. The timely labor statistics now published by the Bureau furnishes one of the best known indexes of business conditions. The data now being collected monthly will become even of greater value in the future after considerable statistical experience on fluctuations in employment, volume of pay roll, and average weekly earnings has been accumulated.

The law creating the Bureau of Labor Statistics requires that the Commissioner of Labor collect varied statistical information. Sections 3 and 4 of the act creating the Bureau provide:

Sec. 3. The duties of the commissioner shall be to collect, assort, systematize, and present, in biennial reports to the legislature, statistical details, relating to all departments of labor in the state, such as the hours and wages of labor, cost of living, amount of labor required, estimated number of persons depending on daily labor for their support, the probable chances of all being employed, the operation of labor-saving machinery in its relation to hand labor, etc. Said statistics may be classified as follows:

First—In agriculture.

Second—In mechanical and manufacturing industries.

Third—In mining.

Fourth—In transportation on land and water.

Fifth—In clerical and all other skilled and unskilled labor not above enumerated.

Sixth—The amount of cash capital invested in lands, buildings, machinery, material, and means of production and distribution generally.

Seventh—The number, age, sex, and condition of persons employed; the nature of their employment; the extent to which the apprenticeship system prevails in the various skilled industries; the number of hours of labor per day; the average length of time employed per annum, and the net wages received in each of the industries and employments enumerated.

Eighth—The number and condition of the unemployed, their age, sex, and nationality, together with the cause of their idleness.

Ninth—The sanitary condition of lands, workshops, dwellings, the number and size of rooms occupied by the poor, etc., the cost of rent, fuel, food, clothing, and water in each locality of the state; also the extent to which labor-saving processes are employed to the displacement of hand labor.

Tenth—The number and condition of the Chinese in the state; their social and sanitary habits; number of married and of single; the number employed, and the nature of their employment; the average wages per day at each employment, and the gross amount yearly; the amounts expended by them in rent, food, and clothing, and in what proportion such amounts are expended for foreign and home productions, respectively; to what extent their employment comes in competition with the white industrial classes of the state.

Eleventh—The number, condition and nature of the employment of the inmates of the state prisons, county jails and reformatory institutions, and to what extent their employment comes in competition with the labor of mechanics, artisans and laborers outside of these institutions.

Twelfth—All such other information in relation to labor as the commissioner may deem essential to further the object sought to be obtained by this statute, together with such strictures on the condition of labor and the probable future of the same as he may deem good and salutary to insert in his biennial reports.

Sec. 4. It shall be the duty of all officers of state departments, and the assessors of the various counties of the state, to furnish, upon the written request of the com-

missioner, all the information in their power necessary to assist in carrying out the objects of this act; and all printing required by the bureau in the discharge of its duty shall be performed by the state printing department, and at least three thousand (3000) copies of the printed report shall be furnished the commissioner for free distribution to the public.

At no time during its existence has the Bureau been able to comply in all details with the provisions of the law creating it. A much larger staff of assistants would be needed by the Commissioner than he ever had in order to "collect, assort and systematize" all the information enumerated in the law.

From time to time it becomes necessary for the Bureau to make special investigations of labor conditions to enable it to meet requests for information on important labor subjects. During recent years the Bureau made special inquiries into the following matters:

1. The abuses of spurious trade-schools.
2. The extent of child labor in agricultural pursuits in California.
3. The financial operations of private employment agencies.
4. Prison-made goods in California.
5. Conditions of employment, wages, earnings, and hours of labor in the motion picture industry.
6. The hiring of Alaska cannery hands, and
7. The Mexican labor situation in the Imperial Valley.

The exceptional increase in the total number of complaints handled by the Bureau consumed all of its financial resources; so that sufficient funds were not available for special inquiries into matters of this kind, and these subjects were not thoroughly investigated. However, the information obtained proved of value to the Bureau in its work of administering and enforcing the labor laws of the state. In the immediate future it will be necessary for the Bureau of Labor Statistics to investigate the following subjects:

1. The splitting of fees between employment agencies and superintendents or foremen on construction jobs and in other places of employment.

2. Occupational diseases and working conditions of employees in cement plants.

3. The desirability of extending the eight-hour law for women to apply to manual workers in institutions.

In addition to making investigations of special subjects, as occasion requires, the Bureau of Labor Statistics should also be in a position to undertake, regularly, studies of conditions of employment, wages, earnings, and hours of labor in the various industries of our state. If these objects of the Bureau are to be carried out, it would be highly desirable that the funds appropriated for the statistical, research, investigative and informative activities of the Bureau should be budgeted separately. Heretofore, the appropriations for this service of the Bureau have been budgeted together with the moneys appropriated for law administration and enforcement.

WALTER G. MATHEWSON,
Commissioner of Labor.

SUMMARY OF FACTS.

The following is a brief summary of the work of the Bureau of Labor Statistics relating to the administration and enforcement of labor laws during the two fiscal years covered by this report. Only the major facts presented in this report are included in this summary:

Labor Law Violations.

1. During the two fiscal years covered by this report the Bureau received, and investigated, 47,068 complaints against persons for alleged violations of labor laws. During the preceding biennial period, the number of such complaints was 33,801. This represents an increase of 13,267, or 39.3 per cent over the number of complaints investigated during the preceding biennial fiscal period (Table 2, Chart 4).

2. Out of every hundred complaints investigated by the Bureau, about eighty-eight are complaints against persons failing to pay wages as required by law.

3. The per cent of increase in the total number of wage complaints handled by the Bureau during the two fiscal years ended June 30, 1926, was 40.8; while the per cent of increase in the number of all other complaints handled by the Bureau during these two fiscal years was 28.9 (Table 4).

4. The number of complaints against violations of the private employment agency act was 2008 during the fiscal period covered by this report, an increase of 1.3 per cent over the preceding fiscal period (Table 6, Chart 7).

5. The number of complaints against violations of the eight-hour law for women handled by the Bureau during the latest biennial period was 1343, compared with 1147 during the preceding biennial fiscal period. This represents an increase of 196, or 17.1 per cent over the preceding biennial fiscal period (Table 9, Chart 8).

6. The number of child labor law complaints handled by the Bureau during the two biennial fiscal years covered by this report was 869, which was 538, or 162.5 per cent more than in the two preceding fiscal years (Table 11, Chart 8).

Collection of Unpaid Wages.

1. During the two fiscal years covered by this report, the Bureau collected in unpaid wages the sum of \$1,468,551, compared with \$858,164 collected during the preceding biennial period. This represents an increase of 71.1 per cent (Table 12, Chart 10).

2. For every single dollar in unpaid wages which the Bureau collected in the fiscal year 1921 (the present Commissioner of Labor went into

office in 1922; so that 1921 is the nearest year preceding his incumbency), the Bureau collected:

\$1 03	in the fiscal year 1922
1 60	in the fiscal year 1923
2 28	in the fiscal year 1924
2 70	in the fiscal year 1925
3 93	in the fiscal year 1926

3. The increased collections of unpaid wages are explained by the opening of new district offices and better enforcement of our wage laws.

4. The average annual savings to the workers of the state in legal fees, as a result of the Bureau's collections of unpaid wages has been from \$183,600 to \$244,700.

Criminal Prosecutions.

During the two fiscal years ended June 30, 1926, the Bureau started 1090 criminal prosecutions against violators of the state labor laws. In the preceding biennial period the number of such prosecutions were only 294. The increase in the latter period was therefore 271 per cent (Table 22).

The State Free Employment Bureaus.

During the period covered by this report, the state free employment bureaus filled 341,583 jobs without charge to the applicants for employment. This, it is estimated in this report, represents a saving to the workers of the state, in employment agency fees, of about \$209,000 annually.

WALTER G. MATHEWSON
LABOR COMMISSIONER.

CHART 2.

BUREAU OF LABOR STATISTICS STATE OF CALIFORNIA

State Bldg., San Francisco.

SOME OF THE ACCOMPLISHMENTS OF THE BUREAU OF LABOR STATISTICS: 1921-26.

CHART 1.
PERCENTAGE DISTRIBUTION OF COM-
PLAINTS INVESTIGATED BY THE BUREAU.

Complaints	P.C. of total
Non-payment of wages	88.2
Employment agencies	4.3
Eight hour law-women	2.8
Child labor law	1.8
All other complaints	2.9
Total	100.0

Non-payment of wages 88.2% Other 11.8%

CHART 2.
TOTAL NUMBER OF COMPLAINTS INVE-
STIGATED BY THE BUREAU: 1921-1926.

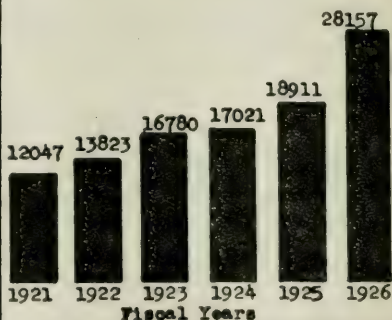
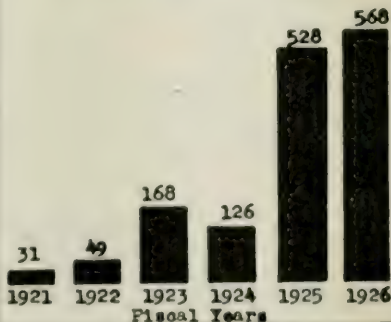


CHART 3.
UNPAID WAGES COLLECTED BY THE BU-
REAU: 1921-1926.

Fiscal
Years

1921	\$221,351
1922	\$228,813
1923	\$353,584
1924	\$504,580
1925	\$598,250
1926	\$870,301

CHART 4.
CRIMINAL ACTIONS AGAINST VIOLATORS
OF LABOR LAWS PROSECUTED BY THE
BUREAU: 1921-1926.



NEW LABOR LEGISLATION.

The following labor laws were passed by the forty-sixth session of our legislature and were approved by Governor Friend Wm. Richardson. These amendments to our statutes were recommended by the Bureau.

The Semimonthly Pay Day Bill.

Assembly Bill No. 742 (Stats. 1925, Ch. 76), introduced by Messrs. Levy and Hawes, strengthened the semimonthly pay day act by providing for an additional civil penalty of \$10 for each employee who is not paid in accordance with section 2 of the state wage law. This section makes it obligatory upon employers to pay wages to all employees regularly, twice a month, but it exempts persons engaged in domestic service, and in agricultural, horticultural, and viticultural work, who may be paid once in each calendar month if lodged and boarded by their employers. This bill made no radical change in the law itself, but added a civil penalty to the criminal penalty which has been in existence since 1915. The bill was modeled on the New York law which provides for a penalty of \$50 for each failure to pay each employee. The New York law was upheld as constitutional by the United States Supreme Court in an unanimous decision in 1914, in the case of *Erie R. R. Co. vs. Williams*, 233 U. S. 685.

Child Labor in Theatrical Employment.

Senate Bill No. 471 (Stats. 1925, Ch. 141), introduced by Senator Sanborn Young, provides that no children under the age of twelve years can perform in any theatrical concert or vaudeville entertainment except in the public school vacation, when children over the age of eight years may perform, if the written consent of the Labor Commissioner had been obtained. This amendment to section 5 of the Child Labor Law was designed to curb the exploitation of children on the stage.

Strengthening the Child Labor Law.

Senate Bill No. 470 (Stats. 1925, Ch. 123), introduced by Senator Young, was enacted into law to facilitate the enforcement of the child labor laws of our state. This change in the law provides that proof that any defendant was the manager or superintendent of any place of employment in which a minor was found to have been employed in violation of the law, shall be prima facie evidence that the defendant employed "and suffered and permitted" the minor to work. It further provides that the sworn statement of the Commissioner of Labor, or his deputies, as to the age of any child affected by the act shall be prima facie evidence of the age of such child.

The Bureau of Labor Statistics.

Senate Bill No. 485 (Stats. 1925, Ch. 282), introduced by Senator Hurley, raised the Bureau of Labor Statistics on a higher plane as regards salaries. This measure increased the salary of the Labor Commissioner from \$4,000 to \$5,000 per year. It also abolished certain statutory positions and placed all employees and expenditures

of the bureau under the rule of the Civil Service Commission and the Board of Control.

Labor and Material Bond on Public Works.

Assembly Bill No. 895 (Stats. 1925, Ch. 321), introduced by Assemblyman M. J. McDonough, now makes it possible for a laborer or materialman to sue the bonding company immediately upon the default of a contractor or subcontractor doing work upon public improvements. Prior to the enactment of this measure laborers were compelled to wait until the completion of the job and 30 days thereafter in order to sue the bonding company for their wages. Since this law became effective, the bureau has been able to secure rapid adjustments of wage claims from companies who had bonded defaulted contractors.

The Nine-Hour Law for Drug Clerks.

Assembly Bill No. 387 (Stats. 1925, Ch. 394), introduced by Assemblyman Frank Mixer, now provides that: "No person employed by any person, firm or corporation to sell, at retail, drugs and medicines, or to compound physicians' prescriptions, shall perform *any* work in any store, dispensary, pharmacy, laboratory or office for more than an average of nine hours per day or for more than one hundred eight hours in any two consecutive weeks nor more than thirteen days in such two consecutive weeks."

Workers' Tools Protected.

Assembly Bill No. 718 (Stats. 1925, Ch. 311), introduced by Percy G. West. Under this new law, persons dealing in second-hand goods can buy or receive as a pledge any builder's tools only on the condition that the person selling or pledging such tools leave with the dealer a bill of sale for such goods. The dealer must also keep a register of any tools pledged and file copies of all such bills of sale with the chief of police or town marshal.

Other Labor Bills Not Drafted by the Bureau.

The preceding measures were drafted by the Bureau and their passage was urged in the interests of better labor law enforcement as well as in the interests of greater protection to the workers. The following labor bills, not drafted by the Bureau, were also enacted into law.

1. Senate Bill No. 516, (Stats. 1925, Ch. 354), introduced by Senator Hurley, increased the allowance for funeral benefits from \$100 to \$150.

2. Senate Bill No. 519 (Stats. 1925, Ch. 355), also introduced by Senator Hurley, provides that a claim for compensation for the injury or death of an employee, or an award or judgment entered thereon shall have preference over all other debts of the employer or his estate or of the insurance company.

3. Assembly Bill No. 155 (Stats. 1925, Ch. 383), introduced by Assemblyman Herbert McDowell, strengthens the provisions of section 46½ of the Workmen's Compensation Act relating to unsafe places of employment and unsafe equipment, by making it a misdemeanor

offense to fail to comply with the regulations of the Industrial Accident Commission.

4. Assembly Bill No. 205 (Stats. 1925, Ch. 300), introduced by Assemblyman Ray Williamson, makes it a misdemeanor offense for an employer who is subject to the provisions of the Workmen's Compensation Act to fail to take out compensation insurance covering his workers.

5. Assembly Bill No. 65 (Stats. 1925, Ch. 296), introduced by Assemblyman Frank L. Ecksward of San Mateo, amends section 7 of the act accepting the benefits of the vocational rehabilitation act of congress by appropriating the sum of \$35,000 for each fiscal year to be used by the State Board of Education in rehabilitating workmen who are injured in industrial accidents.

RECOMMENDATIONS.

The following recommendations relating to needed changes in our labor laws are offered with the hope that they will receive favorable consideration at the hands of the legislature. Our experience with the administration and enforcement of the labor laws of the State of California prompt the recommendations herewith submitted. The enactment of these amendments will undoubtedly prove of value in the enforcement of our labor statutes.

The Eight-Hour Law for Women.

1. The eight-hour law for female employees (Stats. 1919, Ch. 248) should be so amended as to make it obligatory upon employers to keep adequate records of the number of hours worked by female employees. In this law it should be made mandatory upon employers to produce these records to agents, deputies, or representatives of the Bureau of Labor Statistics, upon demand. Failure to keep or to produce such records should be made a misdemeanor, punishable for each offense.

The passage of this amendment to the law will remedy the present difficulties often experienced by deputies of the Bureau when they are endeavoring to ascertain the number of hours worked in certain establishments where overtime is reported to have been worked in violation of the law.

2. The eight-hour law should also be amended so as to extend its benefits to women engaged in manual work in state, county, city, and private institutions.

3. This law should be further amended to make its provisions relative to home work more enforceable.

4. Still another amendment to the eight-hour law for women is needed which would extend its benefits to such clerical and similar occupations as are not now covered by the act.

Hours of Labor in Underground Workings.

The eight-hour law for men in underground workings and in smelters (Stats. 1913, Ch. 186) ought to be amended to include men working in cement plants. The work in these plants is especially hard and hazardous to the health, life, and limb of the workers.

The Private Employment Agency Act.

1. The employment agency act (Stats. 1912, Ch. 302) should be amended in these particulars:

(a) Section 4 should be changed to prohibit explicitly the operation of an employment agency in connection with pool rooms or soft drink parlors. These establishments too often favor applicants for employment who spend the most money playing pool or buying soft drinks.

(b) It should be expressly provided in the law that all employment agents, or their assignees, licensed by the Labor Commissioner, must make reports to the Commissioner on any and all court actions brought against persons to whom jobs were furnished for the collection of fees; such reports to be made at the time such actions are filed.

(c) The act should also be amended so as to provide not only for the revocation of licenses by the Commissioner, but also for the sus-

pension of same for a period to be determined by the Commissioner of Labor.

(d) Section 7 of this act should be changed in order to provide for a better classification of cities. The license fees should be based upon the United States census of population rather than upon the classification of cities provided in the present law.

(e) It should be made a misdemeanor for an employment agent to accept more than one deposit for the same position to which one or more applicants are sent to be interviewed.

The Trade School Act.

This act should be amended to prevent the misrepresentation of employment conditions to prospective students enrolling in trade school courses.

Advertising During Strikes Act.

This act (Stats. 1913, p. 678) should be amended to include the word *circulated* after the word *published* in section 1. It should also be amended to provide that all advertisements for help during strikes should include the name of the person, firm or corporation placing the advertisement and the appearance of this name in connection with the advertisement should be considered as prima facie evidence as to the person, or persons, responsible for the advertisement.

The Misrepresentation of Conditions of Employment Act.

This act (Stats. 1923, p. 514) should be amended in two particulars. The penalty should be reduced from \$2,000 or 1 year imprisonment to \$500 or 6 months imprisonment. This change in the law would make it possible to try such cases in the police and municipal courts, whereas at the present time these cases must be tried in superior courts, which, owing to the congestion in the courts' calendars, often causes delay.

This law should be further amended to provide a civil penalty to cover the cost of transportation and expenses incurred by the plaintiff to whom conditions of employment had been misrepresented.

The Semimonthly Pay Day Law.

Proper legislation should be enacted to extend the benefits of the semimonthly pay day law to employees of the state, counties, or cities. There are many good reasons why employees of the state, counties, or cities should receive their salaries semimonthly. The wages and salaries of many of such employees do not exceed those paid in private employments, where wages must be paid twice during each calendar month.

Obtaining Labor Under False Pretenses.

Section 532 of the Penal Code which prohibits the obtaining of labor under false pretenses needs further clarification and the penalty sections should be made more explicit. At the present time an employer may hire workers when still owing wages to workers whom he had discharged or who had quit. The failure to pay workers hired under such circumstances should be made prima facie evidence of obtaining labor under false pretenses.

Farm Laborer's Lien.

There exists urgent need for the extension of our lien laws to include additional subjects. Our present mechanics' lien laws are practically of no value to farm labor. Article XX of our Constitution reads as follows:

Article XX. section 15.—Mechanic's lien. Mechanics, materialmen, artisans, and laborers of every class, shall have a lien upon the property upon which they have bestowed labor or furnished material for the value of such labor done and material furnished: and the legislature shall provide, by law, for the speedy and efficient enforcement of such liens.

It will be noticed that the article just quoted reads that the legislature *shall provide*, by law, liens for *every class* of labor. In spite of this, we have heretofore failed to protect farm labor, which is perhaps the largest class of labor in California.

Loggers' Lien.

In addition to giving farm labor a lien on crops, the loggers' lien law should be clarified so as to make its enforcement more feasible.

The Small Claims Court.

The question has arisen as to whether or not the Municipal Court Act, adopted at the last session of the legislature had the effect of abolishing the small claims court in the cities adopting the municipal court system. So far the cities of Los Angeles and Long Beach have adopted the municipal court system by vote of the people. Small claims courts have ceased to exist in these two cities as a result of an opinion of the county counsel of Los Angeles County to the effect that the Municipal Court Act makes no provision for the small claims court. The Attorney General has recently ruled in an opinion rendered to the Commissioner of Labor that the small claims court has not been abolished in these two cities and the matter is now pending before the State Supreme Court on an application for a writ of mandamus to compel the municipal court judges to take small claims court cases for \$50 or less, free of charge. Unless this writ is granted, the legislature should enact the proper legislation to reestablish the small claims courts in these two cities and to provide for the continuation of these courts in any other cities that may adopt the municipal court system. This is exceedingly important as hundreds of workers are dependent upon this court for the adjustment of wage disputes which the Bureau of Labor Statistics is unable to adjust without exceeding its authority.

The Bond Law.

The act requiring employers to pay the cost of bonds and photographs required of applicants for employment (Stats. 1917, p. 151) should be amended to make its intent clearer. The Bureau has often encountered difficulties in the interpretation of this act in cases of criminal prosecutions for its violation.

Amendments to the Code of Civil Procedure.

1. Section 690 of the Code of Civil Procedure to be amended so as to give wage claimants the privilege of levying execution on one-half of the wages due a judgment debtor.

2. Section 689 of the Code of Civil Procedure to be amended so as to provide for a trial within 10 days as to the ownership of property whenever a third party claim is filed under an attachment.

Seasonal Free Employment Bureaus.

The seasonal free employment bureaus which the Bureau established in Brawley, Hollister, Chico, Lodi, Marysville, and Modesto have proved of great value to those communities. Provision should be made in the regular biennial appropriations of the Bureau for the maintenance of these offices during the summer months of each year when the demand for farm and other labor is greatest.

COMPLAINTS AGAINST LABOR LAW VIOLATIONS.

All labor laws, the enforcement of which are not specifically vested in other officers, boards, or commissions, must be enforced by the Commissioner of the Bureau of Labor Statistics. The act "to provide for enforcement of labor laws of the State of California by the commissioner of the bureau of labor statistics" (approved May 24, 1915, Stats. 1915, p. 814, Ch. 484), reads as follows:

The commissioner of the bureau of labor statistics shall have authority and power to enforce any and all labor laws of the State of California, the enforcement of which is not specifically vested in any other officer, board or commission, and the deputies and agents of the said labor commissioner shall have the power and authority of sheriffs and other peace officers to make arrests, and to serve any process or notice throughout the state in the enforcement of such labor laws, pursuant to the instructions of said commissioner.

The following labor laws, as will be seen in subsequent sections of this report, require most frequently the exercise of the Bureau's power of enforcement.

1. The laws relating to payment of wages.
 - (a) The payment of wages law.
 - (b) The semimonthly pay day law.
 - (c) The pay check law.
2. The law relating to the regulation of private employment agencies.
3. The eight-hour law for women.
4. The child labor law.
5. The law relating to sanitation and ventilation of workshops and in factories.
6. The eight-hour law on public works and underground work.

In addition to the laws just enumerated, many other miscellaneous labor laws often require the exercise of the Bureau's enforcement power.

That the total number of complaints against alleged violations of the labor laws received at the several district offices of the Bureau has been increasing each year since 1920 will be seen from Table 1 and Chart 3.

An examination of Table 1 shows that from 9198 complaints received in the fiscal year 1920, the number of complaints has grown to 28,157 in 1926. With the exception of the four fiscal years 1917 to 1920, there has been a gradual, though not steady, increase in the number of complaints handled by the agents and deputies of the Bureau.

It will be observed (Table 1) that in the fiscal year 1925 there was an increase of 1890, or 11.1 per cent, over the number of complaints received in the fiscal year 1924; while during the fiscal year 1926, the total number of complaints was by 9246 or 48.9 per cent greater than in 1925.

CHART 3.

TOTAL NUMBER OF COMPLAINTS AGAINST VIOLATORS OF LABOR LAWS
FILED WITH, AND INVESTIGATED BY, THE SEVERAL DISTRICT OFFICES
OF THE BUREAU OF LABOR STATISTICS DURING THE FISCAL YEARS
1920 - 1926, BY YEARS.

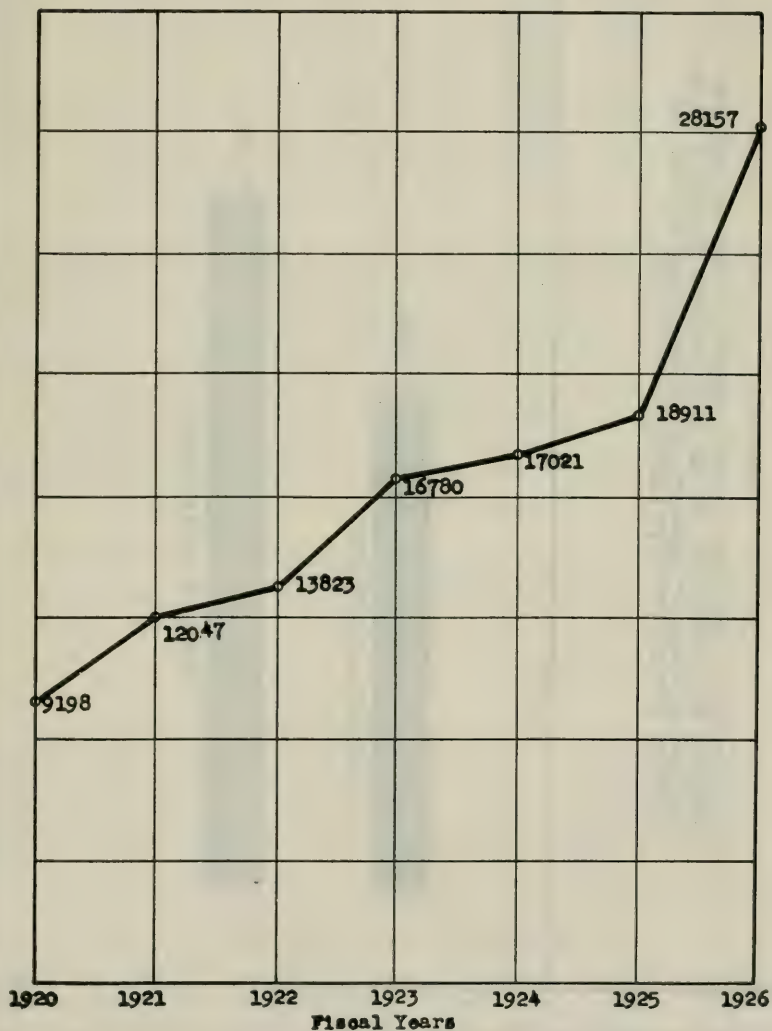


CHART 4.

TOTAL NUMBER OF COMPLAINTS AGAINST ALLEGED VIOLATIONS OF LABOR LAWS RECEIVED, AND INVESTIGATED, BY THE BUREAU OF LABOR STATISTICS DURING THE BIENNIAL PERIOD OF 1924-1925 AND 1925-1926, COMPARED WITH THE PRECEDING BIENNIAL PERIOD OF 1922-1923 AND 1923-1924.

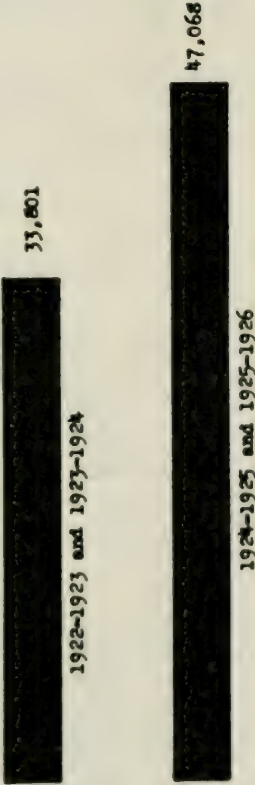


TABLE 1—Total Number of Complaints Against Alleged Violations of Labor Laws Filed With, and Investigated by, the Bureau from 1913 to 1926, by Single Years.

Fiscal year ended June 30—	Number of complaints	Increase or decrease (—) over preceding year		
		Number	Per cent	Relative (1913=100)
1913.....	4,957			100
1914.....	9,621	4,664	94.1	194
1915.....	11,448	1,827	19.0	231
1916.....	12,366	918	8.0	249
1917.....	10,385	-1,981	-16.0	209
1918.....	9,791	-594	-5.7	197
1919.....	9,511	-280	-2.9	192
1920.....	9,198	-313	-3.3	186
1921.....	12,047	2,849	31.0	243
1922.....	13,823	1,776	14.7	279
1923.....	16,780	2,957	21.4	338
1924.....	17,021	241	1.4	343
1925.....	18,911	1,890	11.1	382
1926.....	28,157	9,246	48.9	568

The next table (Table 2) shows the total number of complaints investigated by the Bureau since 1913, by biennial fiscal periods. This table shows that during the latest biennial period of 1925-1926, the total number of complaints received and investigated was 47,068 as compared with 33,801 complaints received during the preceding biennial period of 1923-1924. This represents an increase of 13,267 complaints, or 39.3 per cent, over the preceding biennial fiscal period.

The increase in the volume of complaints received at the several district offices of the Bureau during the two fiscal years of 1925-1926 is shown graphically in Chart 4, which follows Table 2.

TABLE 2—Total Number of Complaints Against Alleged Violations of Labor Laws Filed With, and Investigated by the Bureau 1913-1926, by Biennial Periods.

Both fiscal years	Total number of Complaints	Increase or decrease (—) over preceding biennial periods	
		Number	Per cent
1913-1914.....	14,578		
1915-1916.....	23,814	9,236	63.4
1917-1918.....	20,176	-3,638	-15.3
1919-1920.....	18,709	-1,467	-7.3
1921-1922.....	25,870	7,161	38.3
1923-1924.....	33,801	7,931	30.7
1925-1926.....	47,068	13,267	39.3

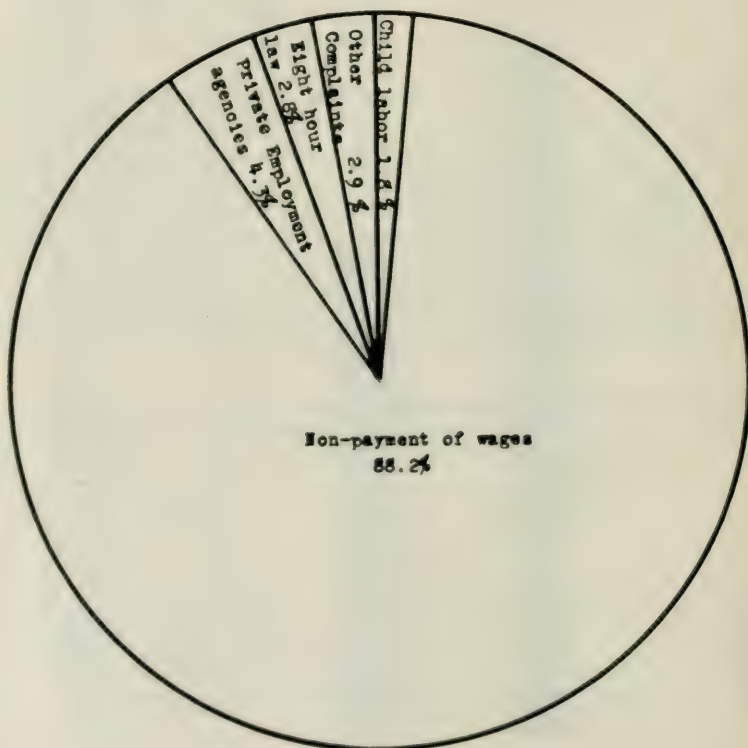
Distribution of Complaints.

In the preceding tables were shown the total number of complaints received against alleged violations of all labor laws. Table 3 and Chart 5, following, show the numerical and percentage distribution of the various complaints investigated by the several district offices of the Bureau.

An examination of Table 3 shows that 88.2 per cent of all complaints were against persons for violation of the nonpayment of wage laws. In the preceding biennial period the corresponding percentage was

CHART 5.

PERCENTAGE DISTRIBUTION OF ALL COMPLAINTS RECEIVED, AND INVESTIGATED, BY THE BUREAU OF LABOR STATISTICS ACCORDING TO THE KINDS OF COMPLAINTS: BIENNIAL FISCAL PERIOD 1924-1925 AND 1925-1926.



87.2. The next largest number of complaints, 4.3 per cent, was against private employment agencies. Complaints relating to the eight-hour law for women, the child labor law, the laws pertaining to sanitation and ventilation, and the eight-hour law on public works and underground works, were in order named, the more numerous during the two fiscal years covered by this report.

TABLE 3—Total Number and Per Cent Distribution of Complaints Against Alleged Violations of Labor Laws Filed in All District Offices of the Bureau During the Fiscal Years 1923, 1924, 1925 and 1926.

Nature of complaint	1922-1923 to 1923-1924		1922-1923		1923-1924	
	Number	Per cent distribution	Number	Per cent distribution	Number	Per cent distribution
Totals.....	33,801	100.0	16,780	100.0	17,021	100.0
Non-payment of wages.....	29,486	87.2	14,551	86.7	14,935	87.7
Employment agencies, license and misrepresentations by.....	1,983	5.9	1,018	6.1	965	5.7
Eight hour law for women.....	1,147	3.4	592	3.5	555	3.2
Child labor.....	331	1.0	128	0.8	203	1.2
Sanitation and ventilation.....	54	0.1	38	0.2	16	0.1
Eight hour law, public works and underground work.....	28	0.1	13	0.1	15	0.1
Weekly day of rest.....	25	0.1	16	0.1	9	0.1
Miscellaneous.....	747	2.2	424	2.5	323	1.9
Totals.....	1924-1925 and 1925-1926		1924-1925		1925-1926	
	Number	Per cent distribution	Number	Per cent distribution	Number	Per cent distribution
Totals.....	47,068	100.0	18,911	100.0	28,157	100.0
Non-payment of wages.....	41,507	88.2	16,481	87.2	25,026	88.9
Employment agencies, license and misrepresentations by.....	2,008	4.3	969	5.1	1,039	3.7
Eight hour law for women.....	1,343	2.8	603	3.2	740	2.6
Child labor.....	869	1.8	342	1.8	527	1.9
Sanitation and ventilation.....	75	0.2	35	0.2	40	0.1
Eight hour law, public works and underground work.....	68	0.1	34	0.2	34	0.1
Weekly day of rest.....	14	*	3	*	11	*
Miscellaneous.....	1,184	2.5	444	2.3	740	2.6

*Less than one-tenth of one per cent.

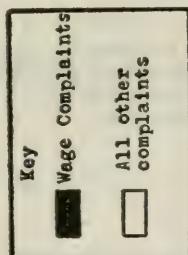
The number and proportion which the wage complaints and all other complaints were of the total complaints received by the several district offices of the Bureau from 1913 to 1926 are shown in Table 4 and Chart 6. It will be noticed that during the latest two fiscal years, as well as in most of the years since 1913, the wage complaints constituted over four-fifths of the total complaints filed at the Bureau.

In the fiscal year 1926, it will be observed, wage complaints were 88.9 per cent of the total complaints, whereas, in the preceding fiscal year, wage complaints constituted 87.1 per cent of the total complaints. The larger proportion of wage complaints in the fiscal year 1925-1926 is explained in a measure by the opening of new district offices in Long Beach, Santa Barbara, and San Bernardino.

Further examination of Table 4 shows that during the latest biennial period wage complaints increased by 12,021, or 40.8 per cent, while all other complaints increased 1,246 or 28.9 per cent.

CHART 6.

WAGE COMPLAINTS AND OTHER COMPLAINTS RECEIVED,
AND INVESTIGATED BY THE BUREAU OF LABOR
STATISTICS DURING THE TWO FISCAL YEARS 1923-1924
COMPARED WITH THE TWO FISCAL YEARS 1925-1926.



4315 - 12.8%

29486 - 87.2%

1923-1924

5561 - 11.8%

41507 - 88.2%

1925-1926

TABLE 4—Number and Per Cent of Wage Complaints and of Other Complaints Against Violations of Labor Laws Filed With, and Investigated by, the Bureau from 1913-1926, by Years.

Year ending June 30	Total complaints	Per cent	Wage complaints	Per cent of total	All other complaints*	Per cent of total
Totals.....	136,947	100.0	114,533	83.6	22,414	16.4
1913.....	4,957	100.0	3,573	72.1	1,384	27.9
1914.....	9,621	100.0	7,330	76.2	2,291	23.8
1915.....	11,448	100.0	9,320	81.4	2,128	18.6
1916.....	12,366	100.0	10,167	82.2	2,199	17.8
1917.....	10,385	100.0	8,774	84.5	1,611	15.5
1918.....	9,791	100.0	8,058	82.3	1,733	17.7
1919.....	9,511	100.0	7,504	78.9	2,007	21.1
1920.....	9,198	100.0	7,603	82.7	1,595	17.3
1921.....	12,047	100.0	10,369	86.1	1,678	13.9
1922.....	13,823	100.0	12,349	89.3	1,474	10.7
1923.....	16,780	100.0	14,551	86.7	2,229	13.3
1924.....	17,021	100.0	14,935	87.7	2,086	12.3
1925.....	18,911	100.0	16,481	87.1	2,430	12.8
1926.....	28,157	100.0	25,026	88.9	3,131	11.1

Biennial periods	Total wage complaints	Total all other complaints	Increase			
			Wage complaints		All other complaints	
			Number	Per cent	Number	Per cent
1921-1922.....	22,718	3,152	.....	.....	.....	.....
1923-1924.....	29,486	4,315	6,768	29.8	1,163	36.9
1925-1926.....	41,507	5,561	12,021	40.8	1,246	28.9

*Includes child labor law violations, eight hour violations, misrepresentation by employment agencies etc.

COMPLAINTS AGAINST PRIVATE EMPLOYMENT AGENCIES.

The subject of fees charged by private employment agencies as well as matters pertaining to the regulation of these agencies by the Bureau are described in a subsequent section of this report. In Tables 5 and 6, and in Chart 7, following, are shown in detail the number of complaints against private employment agencies which the several district offices of the Bureau investigated and adjusted each fiscal year from 1913 to 1926, inclusive.

The complaints referred to in these tables include all complaints involving alleged violations of the private employment agency act, such as operating without licenses, refusal to make refunds as required by law, failure properly to describe the jobs to which applicants are sent, and operating employment agencies under our trade school act.

It will be seen by examining Tables 5 and 6 that the number of complaints in 1925 slightly exceeded those in 1924; while the number of complaints involving the private employment agency act in 1926 exceeded the number in 1925 by 70, or 7.2 per cent.

A perusal of the tables and chart relating to complaints against employment agencies shows that there is no regularity in the number of complaints handled each year. This is explained by the fact that the enforcement of labor laws, like the enforcement of most laws, is often accomplished by "drives" and "campaigns." Thus, during the fiscal year 1926, the Bureau made a special attempt, or "drive" to apprehend violators of the trade school act under which trade schools promising employment to enrolling students are considered employment agencies and must secure employment agency licenses from the Labor Commissioner.

TABLE 5—Number of Complaints Against Violations of the Private Employment Agency Act Received and Investigated by the Bureau from 1913 to 1926, by Years.

Fiscal years	Number of complaints*	Increase or decrease (—) over preceding year	
		Number	Per cent
Totals	11,018		
1913	551		
1914	954	403	73.1
1915	1,074	120	12.6
1916	881	—193	—18.0
1917	500	—381	—43.2
1918	548	48	9.6
1919	497	—51	—9.3
1920	395	—102	—20.5
1921	914	519	131.4
1922	713	—201	—22.0
1923	1,018	305	42.8
1924	965	—53	—5.2
1925	989	4	0.4
1926	1,039	70	7.2

*Includes also complaints against persons for operating employment agencies without licenses, not included in similar tables in previous reports; includes also complaints against persons operating employment agencies without licenses under our trade school act.

TABLE 6—Number of Complaints Against Violations of the Private Employment Agency Act, Received and Investigated by the Bureau from 1913-1926 by Biennial Fiscal Periods.

Biennial period	Number of complaints*	Increase or decrease (—) over preceding period	
		Number	Per cent
Totals.....	11,018		
1913-1914.....	1,505		
1915-1916.....	1,955	450	29.9
1917-1918.....	1,048	—907	—46.4
1919-1920.....	892	—156	—14.9
1921-1922.....	1,627	735	82.4
1923-1924.....	1,983	356	21.9
1925-1926.....	2,008	25	1.3

*Includes also complaints against persons for operating employment agencies without licenses, not included in similar tables in previous reports; includes also complaints against persons operating employment agencies without licenses under our trade school act.

Misrepresentations of Working Conditions by Employment Agencies and Revocation of Licenses.

Flagrant violations of the provisions of the private employment agency act result in revocation of licenses of the offending employment agents. Licenses, however, are not revoked before the employment agent against whom the complaint is filed is given due notice of the complaint filed against him and is given ample opportunity to defend himself at a hearing before the Labor Commissioner, or his deputies. In many cases, after such hearings, the employment agent is ordered to pay all the damages that accrued to the applicants for employment who filed the charges and he is allowed to hold his license subject to his strict compliance with the employment agency act. The following case is cited as an example of the kinds of complaints which come before the Bureau for adjudication. It is the case of *A. P. Lopez vs. Ricardo Rodriguez*, Los Angeles Complaint No. 52,225. This complaint was filed in our Los Angeles district office on October 30, 1925, and is described in the following record taken from our files in Los Angeles:

The defendant, R. Rodriguez, operates an employment agency at 426 N. Main St., Los Angeles. On September 28, 1925, A. P. Lopez, R. Moreno and three other Mexican laborers were sent by the agency to work at the Natural Soda Products Company near Keeler, California, a distance of about 275 miles from Los Angeles. Lopez and Moreno appeared at our bureau on October 30th and complained that conditions at the plant were misrepresented to them by the employment agency.

The hearing upon the complaint was set for November 4, 1925. The defendant appeared personally and was represented by the firm of Fredericks & Hanna, Senator Charles Lyon and A. W. Marshall. The State Commission of Immigration and Housing, which also took an interest in this case, was represented by Mrs. Adele S. Calhoun. The office of the Mexican Consul was also represented. Several employment agencies who became interested or involved in the proceedings were represented by Mr. Raymond Shively, manager of the California Employment Board. Mr. Philip Playter represented Hummel Brothers, and Henry Watson represented the International Labor Agency. At the hearing were present about thirty Mexican laborers who claimed to have had similar experiences as the complainants in this case. Several officials from the Keeler plant and the district attorney of Inyo County were also present at the hearings.

The Natural Soda Products Company maintains a plant near Keeler, Inyo County, California, where soda is extracted from the bottom of a dried up lake, is carried away from the lake in small cars, and after certain preparations is shipped to various points throughout the country. The surface of the lake is covered with a

CHART 7.

TOTAL NUMBER OF COMPLAINTS AGAINST ALLEGED VIOLATIONS OF THE PRIVATE
EMPLOYMENT AGENCY ACT, RECEIVED, AND INVESTIGATED, BY THE BUREAU OF LABOR
STATISTICS FROM 1920 - 1926, BY BIENNIAL FISCAL PERIODS.

Biennial Fiscal
Periods

1920-1921

and

1921-1922

1627

1922-1923

and

1923-1924

1983

1924-1925

and

1925-1926

2008

salty crust, which is removed, leaving a substance of soda. In digging and loading this substance men are required to stand in water four to eight inches deep, which seeps in as the substance is being removed. Upon arriving at Keeler the company furnishes the men with rubber boots, and each man has the choice of selecting a pair best fitted to his needs.

For several years last past it was the custom of the company to secure help to do this work from Los Angeles employment agencies. Within the last two years they entrusted the hiring of the men to one Wallace M. Thompson. Mr. Thompson is in the business of transporting men from Los Angeles to various parts of the state for compensation, maintaining an office with Hummel Brothers employment agency in the city of Los Angeles. He received \$13 per man for transporting them from Los Angeles to Keeler, and paid out money for the passengers to supply them with meals, lodging and blankets in the event they had no money to pay for same. Under arrangements with defendant Rodriguez he paid the fee of \$1 or more for each man, to Rodriguez, at the time of hiring, as the laborers were unable to do so. Upon landing his passengers at Keeler, Thompson would secure an adjustment of his account from the company for all moneys he had advanced. The company deducted the amount thus paid to Thompson out of the first wages due the employees, and if the employees did not earn enough money to defray these expenses the company would stand half the loss and charge the other half to Thompson. Under this arrangement, and within the last four months, Thompson transported from Los Angeles to Keeler about 125 men. There were employed at the plant, from time to time, 100 to 275 men.

Lopez and his associates testified that at the time they were engaged for this work they were told by Rodriguez in the Mexican language that the place was a soda water factory and that they could drink all the soda water they wanted to; that they would receive 30 cents per hour for the work, and that the work would be nine hours per day, and if they chose to work longer they could work as much as twelve hours a day. The five men left in Thompson's car and arrived at Keeler within the next twenty-four hours, having spent the night at Cowan's Station en route.

On arrival at Keeler they were first met by a number of other Mexicans who told them they would be compelled to work twelve hours a day. They were then received by Labor Foreman Roberts, who informed them that there were no nine-hour jobs open, and that the only jobs on which they could work would be a twelve-hour job in the lagoon loading soda into carts. The laborers were assigned to their quarters provided for them, in bunks around the plant. The beds consisted of iron cots with mattresses thereon, and the mattresses were never changed but were used until useless. The men would sleep on these cots, and after leaving, other men would take their places and sleep on the same cots without any changes being provided, and it is admitted that there was a possibility of contracting contagious diseases. No sheets whatever were provided, the covering being the blankets which the men brought with them or which they secured from Mr. Thompson.

The five men went to work at the place assigned to them, and after working seven hours returned to the plant, and being dissatisfied with the work, decided to quit and started to walk back to Los Angeles, without asking for their pay and without giving any notice to anyone. They walked a distance of from 16 to 18 miles, when they went to sleep under some bridge which offered them shelter for the night. The following day, and before they were ready to leave this place, they were overtaken by Gen. Supt. Miller, who was in charge of the company's plant, and who was also a deputy sheriff of Inyo County, and were informed they were under arrest for beating their board bill. They were taken back to the plant at Keeler and placed in restraint in one of the rooms, while Supt. and Deputy Sheriff Miller endeavored to get in touch by telephone with the office of District Attorney Jesse Hussian of Inyo County, and with the sheriff of Inyo County. Miller stated that he was unable to reach the sheriff or the district attorney, both being absent from their offices on official business. The men were therefore kept in confinement in the plant until the following day, being required to spend the night in a room in which the company kept automobile parts. The company provided them with empty gunny sacks on which they were obliged to sleep. On the following day they were taken to Independence, where a complaint was lodged against them by Miller, charging each of them with beating their board bill in the amount of 70 cents, covering two meals. (Sec. 537 of the Penal Code, providing for defrauding inns, lodging houses, boarding houses, etc.)

The district attorney of Inyo County having recommended the issuance of the warrant, prosecuted the case. Judge King, before whom the case was tried, called in, at the suggestion of the district attorney, the presiding judge of the superior court of Inyo County to assist the trial judge in determining the case. The men were told that they could have counsel if they had money to pay for his services. They did not have any money and so stated to the court. It appears that on recommendation of the district attorney the company wired to Rodriguez to appear as a witness against the men, and Rodriguez did appear and testified against them. Four of the men were found guilty and sentenced to 25 days in jail or to pay a fine of \$25. Not having the money to pay the fine, four were put in jail and served their respective sentences. One man, J. Valdez, who was brought back with the other four to the plant at Keeler, paid his board when told that he would be put in jail unless he paid the board bill and transportation, and having enough money to pay the same, was released by Miller and not taken to Independence and prosecuted. After the four convicted men had served their sentences they proceeded on foot to Los Angeles. Lopez and Moreno walked together, and not having enough money to pay for their meals, Lopez sold his shirt and safety razor, these being all of his possessions convertible into money, for \$2.50, which enabled them to keep alive until their arrival in Los Angeles. The other two men arrived at Los Angeles on their return trip on November 7, 1925, at 10 a.m. Moreno appeared in a weakened condition at the time he reported to this office, and complained of a fever. Lopez and Moreno were sent to this office by Murphy & Cohn, attorneys, who interested themselves in the cause after hearing their statements, without expecting to be compensated for their services.

Under the law of this state, an employment agency must furnish to every applicant for employment information as to the character of the work and the conditions relating thereto. A receipt with this information must be given to the applicant and becomes his property. A general statement that the working conditions are good is not sufficient. An employer has the right to maintain or operate his working plant at a place most suitable to his business. It may be in a desert, on the sea, or underground. It may be dangerous or subject to great hardships or restrictions. If, on being properly advised as to the nature thereof, the applicant chooses to go there and work, he has no cause to complain relative thereto. If, however, the existing conditions are misrepresented, concealed or incorrectly disclosed, the applicant has the right to decline to accept the position and refuse to work. In such case the agency may be required to reimburse the applicant for any damages he may have sustained by reason of being sent to the place. In some cases the license may be revoked, and prosecution may follow.

As stated, this company employed a large number of men at its plant in the desert near Keeler. The work was of general character and required no skill. The salty air and dust in the hot season would sometimes produce or cause a skin infection. One witness who had returned from the plant just before the hearing exhibited the effect of such disease, and appeared a fit subject for immediate hospital treatment. The men were obliged to stand four to eight inches in salty water, and in old or sometimes defective rubber boots, for twelve hours daily. These facts made it difficult for the company to retain its help and in a great measure accounts for the large turnover of its laborers.

It was admitted at the hearings that the company had a contract with Mr. Thompson under which they were to advance money for the transportation and expenses, and in some cases the employment fees. Thompson would hand in his bills for the money thus laid out and would receive his check on arriving with the load at Keeler. By virtue of the same agreement the company furnished free lodging to the men at its plant, but it charged \$1 per day for board. The expenses thus advanced and money due for board were to be deducted from the first pay. If the men quit or were discharged before they earned enough money to reimburse the company, Thompson would stand one-half of the loss and the company the other half. The men sent out were chiefly poor Mexicans without money, who were unable to pay for anything until they earned the money.

It is further admitted that on several occasions the men on arriving there refused to work or to continue working, before they had enough money to pay their bills, and that on several occasions some of them attempted to leave at night without giving any notice to anyone. On several of these occasions they were arrested for "beating their board bill" and being unable to pay the fine, they were imprisoned and served their sentences. In each of these cases the agents of the company signed the complaints with the approval of the district attorney of Inyo County, who personally prosecuted the cases.

Mr. Thompson testified that he informed Rodriguez of these prosecutions and of the fact that the men had to stand in water in doing the work. The defendant testified on his own behalf and claimed that he never had been in Keeler and had no knowledge of the conditions except as told by Thompson. He went to Independence to testify against Lopez and his companions because Thompson wired him that the district attorney requested his presence in court.

The men claimed that their receipts were taken away from them on arriving at Keeler, by Thompson's chauffeur. They had signed also a memo which was typewritten in the Spanish language.

During the hearings which lasted three days, the deputies who heard this case were mindful of the fact that neither the company nor the trial court which convicted the men, were on trial or subject to our investigation. This contention we found to be correct, and while the evidence assumed wide proportions we have limited the scope of the investigation of the charges against the employment agency. The propriety or regularity of the proceedings of any judicial tribunal and its decisions were not questioned at these hearings. The approval of the proceedings by the district attorney of Inyo County justified their filing of the complaint, and if he found that a law had been violated in his county it was his duty to prosecute the persons charged with the offense. If the trial judge found the evidence before him sufficient to warrant conviction, the correctness of his decision can be questioned only by appeal from his decision.

Judges may differ as to the sufficiency of evidence in a given case, as well as to the interpretation or construction of the law applicable to that case. It is, however, *now* a matter of record that in Inyo County men who failed to pay their board bills under circumstances, as related herein, have been prosecuted and put in jail on the complaint of the representatives of the company.

This fact is mentioned in connection with this record because it disclosed an unusual condition of affairs to exist at this company's plant. Men were sent there penniless and upon the distinct understanding that the meals which the company agreed to furnish will not have to be paid until they have earned enough money to pay for same. Yet without paying the men the wages they had earned, complaints were sworn out for their arrest, and they were convicted for failing to pay for their meals. The right of any of the men to quit at any time can not be questioned. Finding themselves without funds, and in the desert, they were thrust into jail for failing to do a thing which the company made impossible for them to do by not giving them the wages they had earned up to the time of quitting. The only other alternative required them to return to work. These conditions were nothing short of involuntary servitude and peonage.

The wisdom of our legislature in enacting the law which required an employment agency to specify the working conditions of a place to which men are sent, is clearly discernible. It was the duty of the defendant to ascertain these conditions and acquaint all applicants therewith. If they still desired to go to Keeler it was then their privilege to do so. The mere statement to the men would not be a full compliance with the law. Such information must be in writing and in the contract of employment. The receipt should have contained the additional information that the men would have to work not less than twelve hours daily; that they would have to use rubber boots to stand in water while working, and that if they did not pay their board bill in the event they quit before *pay day* they would be put in jail.

The misrepresentation as to the hours which the men had to work and the failure to specify the other conditions, justified the men either to quit or to refuse to accept the employment, and subjected the defendant to serious consequences.

The transportation from Keeler to Los Angeles is \$6. The men were subjected to privations and hardships by reason of the acts or omissions of acts by the defendant. The four men, Lopez, Esenbar, J. Rodriguez, and Moreno, who served their respective sentences shall be reimbursed by the defendant to the extent of loss of their earnings during the twenty-five days they spent in jail, and for the transportation and expenses of their return trip to Los Angeles, as follows:

Transportation from Keeler to Los Angeles at rate of \$6 each-----	\$24 00
Three days' time lost in jail awaiting trial, 9 hours at 30 cents per hour	32 40
Time lost in serving sentences, 25 days in jail-----	234 00
Time lost returning from Keeler to Los Angeles after serving jail sentences, 2 days at \$2.30 per day-----	18 40
Seven hours' work at plant at 30 cents per hour per man-----	8 40
Total-----	\$317 20

Valdez shall be reimbursed for the time he lost, and for the money he was obliged to pay out to keep out of jail, and expenses of his return trip, as shown in the following statement:

Money paid to Supt. Miller to avoid prosecution-----	\$16 50
Time lost due to arrest, 3 days at \$2.70 per day-----	8 10
Transportation from Keeler to Los Angeles-----	6 00
Seven hours' work at plant at 30 cents per hour-----	2 10
Total-----	\$32 70

The representatives of the company who attended the hearing stated that they were at all times desirous and anxious to remedy any existing evil which this or any other investigation may disclose, and that they are ready to cooperate with this department to that effect. This office is not unmindful of the fact that the enterprise conducted by the company adds to the industry of this state and should be encouraged. It will not be difficult for the company to rearrange their system so as to comply with our modern labor conditions, and when that is done they will have our best wishes for their success.

In the meantime we can not permit men to be sent to their plant by employment agencies, without their being told what they have to meet.

We take into consideration the good reputation of the defendant, which he has heretofore enjoyed in this community since 1919 when he established his present business, and find that if he will make a bona fide effort to reimburse these men, so far as they can be reimbursed, for the losses they have sustained, as indicated, and if he will henceforth comply with all requirements of the law, the ends of justice will be met—OTHERWISE HIS LICENSE IS TO BE REVOKED.

All employment agencies shall be notified that until further notice no men must be sent to the plant of the company unless the prevailing conditions in the plant, as described herein, are clearly and fully stated in writing in every contract of employment, and that a failure to comply with this requirement will subject them to a revocation of license.

While in the case just cited the employment agent was allowed to retain his license, after paying all damages he was ordered to pay to the Mexican laborers, in other cases, where the evidence is sufficient to justify it, the licenses are revoked. Between August, 1924, to September, 1925, the licenses of the following agencies were revoked:

1. The American Sunset Employment Agency, 768 Howard street, San Francisco.
2. A. B. C. Employment Agency, 623½ Pacific street, San Francisco.
3. Nora A. Judge Agency, 564 Market street, San Francisco.
4. The Motion Picture Players' Agency, 1614 Calhoun avenue, Los Angeles.
5. The Rapid Placement Bureau Agency, 201 Copp Building, Los Angeles.
6. The Tiffany Casting Service Agency, 303 Guaranty Building, Los Angeles.
7. The Acme Employment Agency, 801 Broadway, Fresno.
8. The American Sunset Employment Agency, 929 Second street, Sacramento.
9. The Cosmopolitan Employment Agency, 918 Second street, Sacramento.
10. The International Employment Agency, 215A L street, Sacramento.
11. The Pioneer Employment Agency, 202 K street, Sacramento.
12. The Independent Employment Agency, 1118 Second street, Sacramento.

13. The Independent Employment Agency, 19 W. Main street, Stockton.

Space will not permit to show in detail the reasons for the revocation of these licenses. Suffice it to say that all of these agencies had flagrantly violated one or more of the provisions of the employment agency act. Thus, for instance, the license of the A. B. C. Employment Agency was revoked for the following reasons:

First—The proprietor of the agency attempted to assign his agency to another person for \$500 without the Commissioner's consent.

Second—He changed the location of the agency without permission, contrary to section 6 of the private employment agency act.

Third—He accepted 42 registration fees from applicants, totaling \$188.50, in direct violation of section 12 of the act.

Fourth—He failed to give all applicants receipts for their fees, in violation of section 11 of the act.

COMPLAINTS AGAINST EIGHT-HOUR LAW VIOLATIONS.

During the biennial period of 1925-1926, the agents and deputies of the Bureau investigated 1,343 complaints against persons for alleged violations of eight-hour law for women workers. In the preceding biennial period, the number of complaints was 1,147, an increase, during 1925-1926 of 196 cases, or 17.1 per cent.

The number and percentage increases in these complaints from the fiscal year 1913 to 1926 are shown in Tables 7, 8, and 9, and in Chart 8.

The places of employment in which this law was alleged to have been most frequently violated are, in order named, as follows:

1. Restaurants.
2. Hotels, apartments, and boarding houses.
3. Laundries.
4. Retail stores.
5. Hospitals and sanitariums.
6. Candy and confectionary shops.
7. Manufacturing establishments (factories and shops).

TABLE 7—Total Number of Complaints Against Violations of the Eight-Hour Law for Women Filed With and Investigated by the Bureau During the Fiscal Years 1923, 1924, 1925 and 1926, by Industries.

Industries	Total for state			
	1923 and 1924		1925 and 1926	
	Number	Per cent distribution	Number	Per cent distribution
All industries	1,147	100.0	1,343	100.0
Automobile dealers	3	0.3	8	0.6
Bakeries	30	2.6	30	2.2
Candy and confectionery	41	3.6	44	3.3
Cleaning and dyeing	8	0.7	17	1.3
Drygoods and clothing stores	31	2.7	58	4.3
Groceries and markets	23	2.0	37	2.8
Hairdressing parlors	10	0.9	11	0.8
Hospitals and sanitariums	63	5.5	60	4.0
Hotels, apartments and boarding houses	162	14.1	198	14.7
Laundries	66	5.7	113	8.4
Manufacturing, general	40	4.3	55	4.1
Millinery	9	0.8	6	0.4
Photograph galleries	4	0.3	2	0.1
Printing and publishing	9	0.8	16	1.2
Public service corporations	19	1.7	19	1.4
Restaurants	208	20.0	347	25.8
Retail stores, general	105	9.1	89	6.7
Tailoring and dressmaking	15	1.3	12	0.9
Theaters	8	0.7	18	1.3
Miscellaneous	194	16.9	203	15.1

TABLE 8—Number of Complaints Against Violations of the Eight-Hour Law for Women Received and Investigated by the Bureau from 1913 to 1926, by Years.

Fiscal year	Number of complaints	Increase or decrease (—) over preceding period	
		Number	Per cent
Totals.....	8,101		
1913.....	470		
1914.....	682	212	45.1
1915.....	623	—59	—8.7
1916.....	622	—1	—0.2
1917.....	569	—53	—8.5
1918.....	581	12	2.1
1919.....	600	19	3.3
1920.....	594	—6	—1.0
1921.....	390	—204	—34.3
1922.....	480	90	23.1
1923.....	592	112	23.3
1924.....	555	—37	—6.3
1925.....	603	48	8.6
1926.....	740	137	22.7

TABLE 9—Number of Complaints Against Violations of the Eight-Hour Law for Women, Received and Investigated by the Bureau from 1913-1926, by Biennial Fiscal Periods.

Biennial period	Number of complaints	Increase or decrease (—) over preceding period	
		Number	Per cent
Totals.....	8,101		
1913-1914.....	1,152		
1915-1916.....	1,245	93	8.1
1917-1918.....	1,150	—95	—7.6
1919-1920.....	1,194	44	3.8
1921-1922.....	870	—324	—27.1
1923-1924.....	1,147	277	31.8
1925-1926.....	1,343	196	17.1

CHART 8.

TOTAL NUMBER OF COMPLAINTS AGAINST ALLEGED VIOLATIONS OF THE EIGHT
 HOUR LAW FOR WOMEN, RECEIVED, AND INVESTIGATED, BY THE BUREAU OF
 LABOR STATISTICS FROM 1920 - 1926, BY BIENNIAL FISCAL PERIODS.

Biennial Fiscal
 Periods

1920-1921
 and
 1921-1922

870

1922-1923
 and
 1923-1924

1147

1924-1925
 and
 1925-1926

1343

COMPLAINTS AGAINST VIOLATIONS OF THE CHILD LABOR LAW.

It will be seen from Tables 10 and 11, and Chart 9, that in the biennial period covered by this report there has been a substantial increase in the number of complaints against violators of the child labor law. This is due primarily to the sustained efforts made during the last two years to stamp out the employment of children in the Imperial Valley, where children were found working in the fields during school hours. Owing to the arrests and convictions of many violators of the child labor law in the Imperial Valley, child labor in Imperial County has been practically stamped out. In its enforcement of the child labor law in the Imperial Valley, the Bureau had the whole-hearted and effective cooperation of the Superintendent of Schools of Imperial County.

The total number of child labor law complaints handled by the several district offices of the Bureau in 1925 and 1926 was 869, which was 538, or 162.5 per cent more than in the two fiscal years 1923 and 1924.

TABLE 10—Number of Complaints Against Violations of the Child Labor Law Received and Investigated by the Bureau from 1913 to 1926, by Fiscal Years.

Fiscal year	Number of complaints	Increase or decrease (—) over preceding year	
		Number	Per cent
Totals.....	3,253		
1913.....	108		
1914.....	173	65	60.2
1915.....	108	—65	—37.6
1916.....	141	33	30.6
1917.....	130	—11	—7.8
1918.....	211	81	62.3
1919.....	601	390	184.8
1920.....	298	—303	—50.4
1921.....	166	—132	—44.3
1922.....	117	—49	—29.5
1923.....	128	11	9.4
1924.....	203	75	58.6
1925.....	342	139	68.5
1926.....	527	185	54.1

TABLE 11—Number of Complaints Against Violations of the Child Labor Law Received and Investigated by the Bureau from 1913-1926, by Biennial Fiscal Periods.

Biennial period	Number of complaints	Increase or decrease (—) over preceding period	
		Number	Per cent
Totals.....	3,253		
1913-1914.....	281		
1915-1916.....	249	—32	—11.4
1917-1918.....	341	92	36.9
1919-1920.....	899	558	163.6
1921-1922.....	283	—616	—68.5
1923-1924.....	331	48	17.0
1925-1926.....	869	538	162.5

CHART 9.

TOTAL NUMBER OF COMPLAINTS AGAINST ALLEGED VIOLATIONS OF THE CHILD LABOR LAW RECEIVED, AND INVESTIGATED, BY THE BUREAU OF LABOR STATISTICS FROM 1920 - 1926, BY BIENNIAL FISCAL PERIODS.

Biennial Fiscal
Periods

1920-1921
and
1921-1922

283

1922-1923
and
1923-1924

331

1924-1925
and
1925-1926

869

DIGEST OF THE CALIFORNIA CHILD LABOR LAWS.

The following is an annotated summary of the California child labor laws, including the compulsory education act and the part-time education law. The wording employed in this summary is not that used in the texts of the respective laws. Thus, for instance, section 1 of the child labor law does not read, "No minor under the age of 16 years shall be permitted to work." Instead, this section of the law enumerates certain occupations which do not specifically include agricultural occupations.

Section 1. No minor under the age of 16 years shall be permitted to work. (Sec. 1. Child Labor Law.)

Exceptions to section 1.

(A) As prescribed in the Educational Rights of Children Act, providing for permits to work to minors under 16 years of age and exempting them from *full-time* school attendance but not from *part-time* school attendance. (Sec. 1 (5) Ed. Rights of Children.)

PERMITS (1), (2) AND (3) ARE ISSUED BY THE SUPERINTENDENTS OF SCHOOLS OR BY PERSONS AUTHORIZED BY THEM IN WRITING. PRINCIPALS OF SCHOOLS OR CUSTODIANS OF SCHOOL RECORDS ISSUE PERMIT (4).*

(1) *Minors over 15 but under 16 years of age.*

- (a) Must have completed equivalent of seventh grade.
- (b) Must have promise of definite employment.
- (c) Must be physically fit to undertake work contemplated. (Sec. 3a (2) Ed. Rights of Children.)

(2) *Minors over 14 but under 16 years of age.*

- (a) Must hold diploma of graduation from eighth grade.
- (b) Must have promise of definite employment.
- (c) Must be physically fit to undertake the work contemplated.
- (d) Must be in extreme financial need. (Sec. 3a (2) Ed. Rights of Children.)

PERMITS (3) AND (4) DO NOT EXEMPT FROM FULL-TIME SCHOOL ATTENDANCE AND ARE ISSUED BY SAME AUTHORITIES.

(3) *Minors over 14 but under 16 years of age. To work out-of-school hours only.*

- (a) Must have promise of definite employment.
- (b) Must be physically fit to undertake the work contemplated. (See Sec. 3a, Third, Ed. Rights of Children.)

(4) *Minors over 12 but under 16 years of age. To work Saturdays and during the regular or a specified occasional public school vacation.* (See Sec. 3b, First, Ed. Rights of Children.)

PERMIT (5), WHICH IS THE THEATRICAL PERMIT, IS ISSUED ONLY BY THE LABOR COMMISSIONER, OR HIS AUTHORIZED DEPUTIES.

(5) *Any minor under 18 years of age.† To work as actor, actress, or to take part in any drama, play, performance, or entertainment.*

- (a) Must show satisfactory school attendance and scholarship.
- (b) Must file certificate of age.
- (c) Must satisfy the Labor Commissioner that the environment under which the work is to be performed on the stage is not detrimental to the minor's health or moral well-being. (Sec. 5 of Child Labor Law.)

Minors under 16 years may not work without proper permit.

Permits.

15 to 16 years. Age and schooling permit. Part-time school attendance required.

14 to 16 years. Graduate permit. Part-time school attendance required.

14 to 16 years. Age and schooling. Full-time school attendance required.

12 to 16 years. Age and schooling. Full-time school attendance required.

Theatrical permit. Full-time or part-time school attendance required.

* In addition to these permits, authorized school authorities may assign any minor over the age of 14 to a vocational course in a place of employment, such employment to be in lieu of the regular school course.

† Section 5 of the child labor law was amended in 1925 so as to prohibit the employment of children under 12 years of age in theatrical pursuits except during periods of public school vacations, when children 8 years of age or over may perform with the written consent of the Labor Commissioner.

Boys under 10
years and girls
under 18 years.
Prohibited
occupations.

6. *No boy under 10 years of age, nor girl under 18 years of age, shall be employed, permitted or suffered to work at any time in or in connection with the street occupation of peddling, bootblacking, the sale or distribution of newspapers, magazines, periodicals or circulars nor in any other occupation pursued in any street or public place; provided, however, that nothing in this section shall be construed to apply to cities whose population is less than twenty-three thousand according to the last federal census. (See Sec. 3½ of the Child Labor Law.)*

NOTE.—Under date of June 23, 1923, Attorney General U. S. Webb ruled that theaters and root beer stands are "public places" within the meaning of the law.

(7) *Minors of any age may be employed in agricultural, horticultural, or viticultural or domestic labor, when school is not in session, or outside of school hours, not more than eight hours in any one day or 48 hours in any one week. (Sec. 5 of Child Labor Law.)*

SEC. 2. NO MINOR UNDER THE AGE OF 18 YEARS SHALL BE EMPLOYED MORE THAN EIGHT HOURS IN ONE DAY, 48 HOURS IN ONE WEEK, OR BEFORE FIVE O'CLOCK A.M. OR AFTER TEN O'CLOCK P.M. (Sec. 2, Child Labor Law.)

Exceptions to Section 2.

(A) As prescribed in the Child Labor Law:

May work
after 10 p.m.

(1) *Minors between 15 and 18 years of age may secure permit from Labor Commissioner or his authorized deputies, to work on the stage after 10 o'clock p.m., if the performance began prior to that time. (Sec. 5 of Child Labor Law.)*

May work more
than 48 hours in
one week or 8
hours in one day.

(2) *Minors 16 years of age and over may be employed in agricultural, horticultural, or viticultural, or domestic labor for more than eight hours in one day or more than 48 hours in one week. (Sec. 5 of Child Labor Law.)*

(3) *No boy under 18 years of age shall be employed as messenger, as provided in section 3 below, before 6 o'clock in the morning or after the hour of 9 o'clock in the evening. (Sec. 3 of Child Labor Law.)*

16 to 18 years.
School enrollment
certificate and
permit to work.

NOTE.—Except in agricultural and homemaking occupations, the part-time educational law, under which the school enrollment certificate and permit to work are issued to minors between 16 and 18 years of age, furnishes no exception to section 2, since the four hours per week of part-time education must be included in the eight hours per day or forty-eight hours per week of work. (Sec. 7, Part-Time Education.)

Girl under 18,
boy under 16 years,
prohibited
employments.

SEC. 3. NO GIRL UNDER THE AGE OF 18 YEARS, NO BOY UNDER THE AGE OF 16 YEARS SHALL BE EMPLOYED AS MESSENGER FOR ANY TELEGRAPH, TELEPHONE, OR MESSENGER COMPANY, IN TOWNS OF MORE THAN 15,000 INHABITANTS NOR SHALL ANY BOY UNDER THE AGE OF 18 YEARS BE PERMITTED TO ENGAGE IN SUCH WORK BEFORE THE HOURS OF SIX IN THE MORNING OR AFTER THE HOUR OF NINE O'CLOCK IN THE EVENING. (Sec. 3, Child Labor Law.)

SEC. 3½. SAME AS EXCEPTION (6) UNDER SECTION 1 ABOVE. (Sec. 3½, Child Labor Law.)

SEC. 4. NO MINOR UNDER THE AGE OF 16 YEARS SHALL BE EMPLOYED IN DANGEROUS OCCUPATIONS SUCH AS: (Sec. 4, Child Labor Law.)

Minors under 16
years, prohibited
employments.

(1) Adjusting any belt to any machinery, or sewing or lacing machine belts in any workshop or factory, or oiling, wiping or cleaning machinery, or assisting therein, or operating or assisting in operating any of the following machines:

- (a) Circular or band saw; (b) wood shapers; (c) wood jointers; (d) planers; (e) sandpaper or wood-polishing machinery; (f) wood turning or boring machinery; (g) picker machines or machines used in picking wool, cotton, hair or any other material; (h) carding machines; (i) paper-lace machines; (j) leather burnishing machines;

(k) printing presses of all kinds; (l) boring or drill presses; (m) stamping machines used in sheet-metal and tinware or in paper and leather manufacturing, or in washer and nut factories; (n) metal or paper-cutting machines; (o) corner-staying machines in paper box factories; (p) corrugating rolls, such as are used in corrugated paper, roofing or washboard factories; (q) steam boilers; (r) dough brakes or cracker machinery of any description; (s) wire or iron straightening or drawing machinery; (t) rolling mill machinery; (u) power punches and shears; (v) washing, grinding or mixing machinery; (w) calendar rolls in paper and rubber manufacturing; (x) laundering machinery; or in proximity to any hazardous or unguarded belts, machinery or gearing; or

Minors under 16 years.

- (2) upon any railroad, whether steam or hydraulic; or
- (3) upon any vessel or boat engaged in navigation or commerce within the jurisdiction of this state; or
- (4) in, about, or in connection with any processes in which dangerous or poisonous acids are used; or
- (5) in the manufacture or packing of paints, colors, white or red lead; or
- (6) in soldering; or
- (7) in occupations causing dust in injurious quantities; or
- (8) in the manufacture or use of dangerous or poisonous dyes; or
- (9) in the manufacture or preparation of compositions with dangerous or poisonous gases; or
- (10) in the manufacture or use of compositions of lye in which the quantity thereof is injurious to health; or
- (11) on scaffolding; or
- (12) in heavy work in the building trades; or
- (13) in any tunnel or excavation; or
- (14) in, about or in connection with any mine, coal breaker, coke oven, or quarry; or
- (15) in assorting, manufacturing or packing tobacco; or
- (16) in operating any automobile, motor car or truck; or
- (17) in a bowling alley; or
- (18) in a pool or billiard room; or
- (19) in any other occupation dangerous to the life or limb, or injurious to the health or morals of such child; provided, however, that the provisions of this section shall not apply to the courses of training in vocational or manual training schools or in state institutions.

NOTE.—The Bureau of Labor Statistics may from time to time, after a hearing duly had, decide whether or not any particular occupation is dangerous to children under the age of 16 years.

Labor Commissioner to decide on dangerous employments.

SEC. 5. SAME AS EXCEPTIONS (1), (2), UNDER SECTION 2, AND (5) AND (7) UNDER SECTION 1 ABOVE. (Sec. 5, Child Labor Law.)

SEC. 6. EMPLOYER MUST KEEP SEPARATE REGISTER OF ALL MINORS EMPLOYED DIRECTLY OR INDIRECTLY. (Sec. 6, Child Labor Law.)

Employer must keep register of minors.

Within five days after the minor's employment terminates, the employer must notify the county supervisor of attendance of the termination of such employment. Minors under sixteen years of age must resume regular school attendance, after being out of employment for ten consecutive days.

Notification of termination of employment.

Permits to work are subject to cancellation by the Commissioner of the Bureau of Labor Statistics or by authority issuing the same whenever such Commissioner or such issuing authority determines that the conditions for the legal issuance of such certificate or permit no longer exist or have never existed.

Minors must resume regular school attendance after ten days of unemployment.

SEC. 7. PROVIDES PENALTY FOR VIOLATIONS OF THIS ACT OR FOR FAILURE TO COMPLY WITH PROVISIONS OF THIS ACT. (Sec. 7, Child Labor Law.)

Issuing authorities and Labor Commissioner may revoke permits to work.

Labor Commis-
sioner to enforce
child labor law.

SEC. 8. IT IS THE DUTY OF THE COMMISSIONER OF
LABOR TO ENFORCE THIS LAW. (Sec. 8, Child Labor Law.)

SEC. 9. INCONSISTENT ACTS AND PARTS OF ACTS ARE
HEREBY REPEALED. (Sec. 9, Child Labor Law.)

SEC. 10. RELATES TO CONSTITUTIONALITY OF THE
ACT. (Sec. 10, Child Labor Law.)

THE SHODDY LAW.

Among the miscellaneous laws under the bureau's enforcement is the act providing for the labeling or stamping of upholstered furniture, cushions, or other stuffed articles of hotel, boarding or lodging house, domestic or office use; so that the label or stamp "shall show the character of the materials with which such articles are so partly made or stuffed." In order to make the provisions of this law more effective, the Labor Commissioner appointed Mr. Roy W. Vance, of the Better Business Bureau of Los Angeles, as special agent of the Bureau of Labor Statistics. He was appointed on April 16, 1926, and was charged solely with the responsibility of enforcing this act. Since his appointment the following has been accomplished:

1. A preliminary survey was made of thirty-six factories, both large and small. All of these places visited were advised as to the sanitary conditions that had to be maintained in such factories and were warned regarding the proper labeling of second hand materials and shoddy.

2. Overstuffed furniture on sale in retail establishments were opened and examined in 27 stores, and about fifteen suites of three pieces each were found to contain second-hand materials. In each instance the retailers were advised as to the law and were ordered to attach proper labels to the articles offered for sale.

3. The proprietor of the "California High Grade Upholstering Co.," having failed to heed two previous warnings regarding the proper labeling of his furniture containing second-hand hair as filling, was arrested and tried before Judge Pope of the Los Angeles municipal court. He was sentenced to pay a fine of \$100 and, in addition, was given a suspended sentence of thirty days. Another criminal prosecution was started for the same offense against the proprietor of the "Reliable Upholstering Co." He was meted out the same punishment by Judge Richardson.

Rules for the Size of Label and Type Used Thereon.

On June 15, 1926, the bureau approved the following rules and interpretations with respect to the descriptive labeling of all upholstered furniture. These rules were adopted by the Retail Furniture Dealers Association of Southern California, the Furniture Manufacturers Association of Southern California and the Better Business Bureau of Los Angeles, with the consent of the bureau:

All articles of upholstered furniture shall have a label securely attached to such article.

On furniture having removable cushions the label shall be sewed to the outside cover under the removable cushion.

On furniture not having removable cushions the label shall be attached to the back of such article.

The label shall not be less than 4" x 6" in size, and shall have plainly and indelibly stamped or printed thereon, a statement in the English language, setting forth whether the wood used in the frame construction is hard or soft, the kind or kinds of joints used in said frame; the number and size of springs used in the base, **back** and removable cushion portions of such article, and the kind or kinds of materials used in the stuffing, and the grades and percentages of each material used, and whether the materials are in whole or in part new, old, second-hand, or shoddy, and the name and address of the manufacturer or vendor, or both; *provided*, that articles of furniture made in whole or in part of second-hand or cast-off clothing,

rag, second-hand, or cast-off material of any character whatever, or with shoddy, shall have a label showing the correct character of materials with which said cushion portions are stuffed, said label to be attached to such article in a *conspicuous place*.

The size type used for printing or stamping that portion of the label setting forth the kind of wood used in frame, the joints, the number of springs, and the materials used in filling and the grades and percentages of same, shall not be smaller than 12 point, *except*, that *old, second-hand, cast-off, or shoddy materials* must have their true character designated in type not smaller than *twenty-four point*.

Interpretations of Rules.

1. Each separate article of furniture shall be correctly labeled.
2. The label for each article is to be prepared at time of manufacture, and is to be available for examination by the inspector at all times.
3. Following is a list of woods that shall be designated as "Hardwood." All others shall be termed "Softwood."

DOMESTIC WOODS.

Alder	Eucalyptus
Ash	Gum
Basswood	Hickory
Beech	Laurel
Birch	Maple
Butternut	Myrtle
Cedar, Red (Juniper)	Oak
Cherry	Poplar
Chestnut	Sycamore
Cottonwood	Walnut
Elm	

IMPORTED WOODS.

Cedar (Spanish only)	Primavera
Jenizero	Rosewood
Juana Costa	Teak
Mahogany	

PHILIPPINE WOODS.

Almon	Guijo
Apitong	Lumbayao
Lauan, Red	Tanguile
Lauan, White	

Should other than the above designated hardwoods be used, a sample of such wood shall be furnished the Bureau for official classifications.

4. The word "Frame" shall include the base, front and back uprights, back member and arms. Softwood upholstering strips and shapings may be used upon frames designated as hardwood.

5. *Joints* shall be designated as glued and doweled, mortised, dovetailed, or nailed, etc. Top rail members may be screwed, and arm rails may be mortised and tenented in furniture labeled as glued and doweled.

6. *Stuffing* materials are to be designated by terms of common usage in the upholstery trade.

7. When more than one material is used for stuffing, the approximate percentages of each must be shown on label.

An upholsterer's tolerance of not more than ten per cent shall be allowed in figuring such percentages, *provided*, that should this tolerance be found to persist, the inspector shall notify the manufacturer in writing, and said manufacturer must then take immediate steps to rectify the condition.

8. Whenever the word "Hair" is used it shall mean all animal hair. If fibre or other mixture is used in hair, the kind and amount of such mixture shall be stated. The *grade of hair* must be stated in compliance with the following classifications:

No. 1 Hair shall be all new long drawings and shall contain no hog hair.

No. 2 Hair shall be the same as No. 1 Hair, except that it may contain not to exceed 20 per cent new hog hair.

No. 3 Hair shall be the same as No. 1 Hair, except that it may contain not to exceed 50 per cent new hog hair.

No. 4 Hair shall consist of all new hair of a lower grade than No. 3 Hair, but must be all animal hair.

9. Whenever the word "Felt" as applied to cotton is used in the said statement concerning materials, it shall be indicated in said statement whether said felt is "felted linters" or "felted cotton." If more than one material is used that fact shall be stated in said statement, i. e., "felted linters 50 per cent," "felted staple cotton 50 per cent."

10. Whenever any material is used which has more than one grade or kind, the accurate grade or kind shall be stated.

11. A subcaption on said label may be used at the option of the manufacturer upon which he may state any other specific feature of manufacture used in construction of such article of furniture.

12. Where furniture is catalogued, tagged, labeled, advertised, invoiced or sold by manufacturer, manufacturer's representative, jobbers, or wholesalers, it shall be in accordance with these rules and interpretations.

13. All furniture manufacturers and furniture dealers of the country, and doing business in the State of California, are invited to subscribe to the foregoing rules and interpretations.

14. False or misleading statements upon any label or tag on any article of merchandise are violations of the advertising laws of the State of California and are punishable by fine or imprisonment or both.

SAMPLE STANDARD UNIFORM LABEL.

Approved by Bureau of Labor Statistics and adopted by Furniture Manufacturers Association of Los Angeles, California.

FIRM'S NAME AND ADDRESS.

This article is labeled in compliance with act 4560 California State Laws, and with rules adopted by the Better Business Bureau of Los Angeles, California, and endorsed by the Bureau of Labor Statistics, State of California, June 12, 1926.

JOB No.-----0000	FRAME	
COVER -----316 TAP.	ALL HARDWOOD	
STYLE -----305	JOINTS	
REV. CUSHION-----26	GLUED AND DOWELED	
DATE-----JUNE 12, 1926	SPRINGS	
	BASE 24	SIZE 6
	BACK 24	SIZE 4

FILLING MATERIALS

ALL NEW MATERIALS USED

COCOANUT FIBRE -----	50%
No. 2 GREY HAIR-----	20%
FELTED COTTON LINTERS-----	30%

CUSHIONS

NACHMAN SPRING UNITS-----	24
WOVEN HAIR PAD-----	
FELTED STAPLE COTTON -----	

DO NOT REMOVE THIS LABEL

THE EIGHT-HOUR LAW ON PUBLIC WORKS.

Another of the miscellaneous labor laws enforced by the Bureau of Labor Statistics is section 653c of the Penal Code which limits the daily hours of employees on public works. Investigations made by the deputies of the Bureau disclosed that several large companies which were doing public improvement work under contract with cities, had allowed their laborers to work in excess of eight hours per day, seemingly in violation of the provisions of section 653 of the Penal Code.

Accordingly, as provided by law, the Bureau requested the city authorities, for which the improvement work was being done, to withhold from the payments which were then becoming due to the offending companies the sum of ten dollars for each man day during which overtime was worked in violation of the law, subject to final determination whether the overtime was worked as result of existing extraordinary emergencies, in which cases overtime was permitted by law.

The city authorities involved readily assented to this request of the Bureau and withheld the money from payments as they became due to the companies which were being investigated by the Bureau. But owing to the manner in which the books of these companies were kept, it was impossible to ascertain definitely whether the overtime worked was necessitated by conditions of extraordinary emergencies. The Bureau then ordered the companies to keep their books in a form calculated to show when, where and why overtime is worked. This was done in order that the Bureau might be in a position to tell whether an extraordinary emergency existed at the time the companies' employees worked in excess of eight hours per day. The company agreed to abide by the Bureau's request, and these cases were finally settled by the elimination of overtime on the public works done by these concerns except in cases of extraordinary emergencies. These investigations will have a lasting favorable effect upon the future observance of the eight-hour law on public works.

COLLECTION OF UNPAID WAGES.

Eighty-eight out of every hundred complaints received at the several district offices of the Bureau relate to nonpayment of wages. Of the 47,068 various complaints handled by the Bureau, 41,507, or 87.2 per cent, were complaints against employers who failed to pay wages when same became due under the laws of our state. Our laws pertaining to payment of wages provide for the payment of wages in cash or in negotiable paper, payable upon demand, without discount, at some bank or established place of business. They further provide that when an employee is discharged, "the wages or compensation for labor or service earned and unpaid at the time of such discharge shall become due and payable immediately." The wages of an employee, having no written contract, who quits or resigns his employment are "due and payable not later than seventy-two hours thereafter, unless such employee shall have given seventy-two hours previous notice of his intention to quit, in which latter case such employee shall be entitled to his wages or compensation at the time of quitting."

Section 7 of our wage collection law (Stats. 1919, Ch. 228) provides that:

The Commissioner and his representatives duly authorized by him in writing shall have the power and authority, when in his judgment he deems it necessary, to take assignments of wage claims and prosecute actions for the collection of wages and other demands of persons who are financially unable to employ counsel in cases in which, in the judgment of the Commissioner, the claims for wages are valid and enforceable in the courts; to issue subpoenas, to compel the attendance of witnesses or parties and the production of books, papers or records, and to administer oaths and to examine witnesses under oath, and to take the verification or proof or instruments of writing, and to take depositions and affidavits for the purpose of carrying out the provisions of this act and all other acts now or hereafter placed in the Bureau for enforcement.

Briefly stated, claims for wages are handled by the Bureau as follows: Every wage claimant is interviewed by an agent or deputy of the Bureau and the facts pertaining to the wages claimed are entered on uniform blanks used in all of the district offices of the Bureau. The employer is then notified that a claim for unpaid wages has been lodged against him with the Labor Commissioner, and he is asked to explain his reasons for failing to pay the claimed wages. In most cases the employers are cited to appear at a hearing before the Commissioner or his deputies at a specified time, when the wage claimant is also cited to appear. This procedure enables the Commissioner or his deputies to secure all of the facts involved in wage disputes. At this hearing an attempt is made to settle the differences between the employer and employee and to accomplish the payment of wages whenever the wages appear to be legally due to the complainant. If no settlement can be arrived at, and the employer refuses to pay the amount of wages that has been determined upon as due the claimant, a citation is issued directing the employer to appear at the office of the district attorney, to show cause why a warrant should not be issued for his arrest. The matter in dispute is then again threshed out before a representative of the district attorney's office in the presence of the employer, the employee and a Bureau's agent or deputy. If the employer still refuses to pay the amount of wages determined upon as coming to the complainant, a criminal war-

CHART 10.

AMOUNT OF UNPAID WAGES COLLECTED BY THE BUREAU OF LABOR
STATISTICS DURING THE BIENNIAL PERIOD OF 1924-1925 AND
1925-1926 COMPARED WITH THE PRECEDING BIENNIAL PERIOD OF
1922-1923 AND 1923-1924.

Biennial Fiscal
Periods

1922-1923
and
1923-1924

\$858,164.00

1924-1925
and
1925-1926

\$1,468,551.00

rant is issued for his arrest. Every effort is made to avoid court proceedings, but when no other alternative is available, criminal or civil action is started against the defaulting employer. As will be seen subsequently in this report, the Bureau has started numerous civil actions for the recovery of unpaid wages in addition to the many criminal prosecutions instituted for the same purpose.

The collection of unpaid wages consumes most of the time of the members of the Bureau's staff, and the Bureau's accomplishments are greatest in this connection. During the twelve years from 1915 to 1926, inclusive, the several branches of the Bureau of Labor Statistics collected three and one-half millions dollars (\$3,748,923.72) in unpaid wages, without any charges to the workers of our state. The growth of the Bureau's business of collecting unpaid wages is shown in tables 12 and 13, and in charts 10 and 11.

In the two fiscal years ended June 30, 1926, 41,507 wage complaints were received by the various district offices of the Bureau (Table 12), compared with 29,486 such complaints received during the preceding two fiscal years. This represents an increase of 12,021 wage complaints, or 40.8 per cent, in the number of similar complaints handled during the fiscal biennial period covered by this report. The increase in the amount of unpaid wages collected was even greater than the increase in the number of wage complaints received. Thus, the Bureau collected the sum of \$1,468,550.64 in the latest two fiscal years as compared with \$858,163.85, an increase of \$610,386.79, or 71.1 per cent.

The wage collections of the Bureau by biennial periods is shown in Table 12 and in Chart 10.

TABLE 12—Number, Per Cent, and Amount of Wage Claims Collected by the Bureau During the Ten Fiscal Years, 1915-1926, by Biennial Periods.

Biennial periods	Number of wage claims			Amount of wages collected		
	Filed with the bureau	Collected through the bureau	Per cent collected of total filed	Total	Increase or decrease (—) over preceding biennial period	
					Amount	Per cent
1915-1916.....	19,487	10,921	56.0	\$332,936 42		
1917-1918.....	16,832	8,668	51.5	271,502 89	—\$61,433 53	—18.5
1919-1920.....	15,107	10,718	70.9	409,355 33	137,852 44	50.8
1921-1922.....	22,718	10,538	46.4	450,164 31	40,808 98	10.0
1923-1924.....	29,486	15,247	51.7	858,163 85	407,999 54	90.6
1925-1926.....	41,507	23,342	56.2	1,468,550 64	610,386 79	71.1

The annual number of wage complaints filed with the Bureau and the amount of wages collected each fiscal year since 1915, is shown in Table 13 and in Chart 11.

It will be seen that in 1925, 57.3 per cent and in 1926, 55.5 per cent of the wage complaints were collected. It is impossible to collect all of the wage complaints presented to the Bureau. Many wage complaints are filed after the employer has become insolvent, making it very difficult and sometimes quite impossible to collect unpaid wages. Then, too, a certain proportion of the wage claims filed with the Bureau prove, upon investigation, to have no merit; so that these wage claims are dismissed and are not collected.

CHART 11
AMOUNT OF UNPAID WAGES COLLECTED
BY THE BUREAU OF LABOR STATISTICS
FISCAL YEARS: 1915 - 1926

Fiscal
Years Amount
 Collected

1915 \$153,804

1916 179,132

1917 150,662

1918 120,841

1919 202,966

1920 206,390

1921 221,351

1922 228,813

1923 353,584

1924 504,580

1925 598,250

1926 870,301

TABLE 13—Number, Per Cent, and Amount of Wage Claims Collected by the Bureau During the Ten Fiscal Years, 1915-1926, by Single Years.

Fiscal year ended June 30	Number of wage claims			Amount of wages collected		
	Filed with the bureau	Collected through the bureau	Per cent collected of total filed	Total	Increase or decrease (—) over preceding year	
					Amount	Per cent
1915.....	9,320	5,249	56.3	\$153,804 20		
1916.....	10,167	5,672	55.8	179,132 22	\$25,328 02	16.5
1917.....	8,774	4,550	51.8	150,661 69	—28,470 53	—15.9
1918.....	8,058	4,118	51.1	120,841 20	—29,820 49	—19.8
1919.....	7,504	5,356	71.4	202,965 61	82,124 41	68.0
1920.....	7,603	5,362	70.5	206,389 72	3,424 11	1.7
1921.....	10,369	4,895	47.2	221,350 82	14,961 10	7.3
1922.....	12,349	5,643	45.7	228,813 49	7,462 67	3.4
1923.....	14,551	7,040	48.4	353,583 83	124,770 34	54.5
1924.....	14,935	8,207	55.0	504,580 02	150,996 19	42.7
1925.....	16,481	9,447	57.3	598,249 76	93,669 74	18.6
1926.....	25,026	13,895	55.5	870,300 88	230,301 40	38.5

Sizes of Wage Complaints.

In the next two tables are presented data showing the sizes of the wage complaints handled by the Bureau. It will be noted (Table 14) that the largest percentage of complaints are those which fall in the \$5 to \$25 group and that the next largest group is the one between \$25 to \$45. Of the 28,811 wage claims tabulated according to the amounts involved, 39.2 per cent were under twenty-five dollars, and 57.7 per cent were under forty-five dollars. It is interesting to note that the proportions of wage claims falling within the several amounts involved shown in tables 14 and 15 are very nearly the same in all offices of the Bureau for which information is shown. The same percentages distribution as regards the amounts involved in the wage complaints filed with the Bureau of Labor Statistics are shown in our preceding report, for the fiscal years 1923 and 1924.

The data presented in Table 14 are shown graphically in Chart 12. The modal average wage claim, that is, the wage claim which occurs most frequently is for an amount between \$5 and \$25.

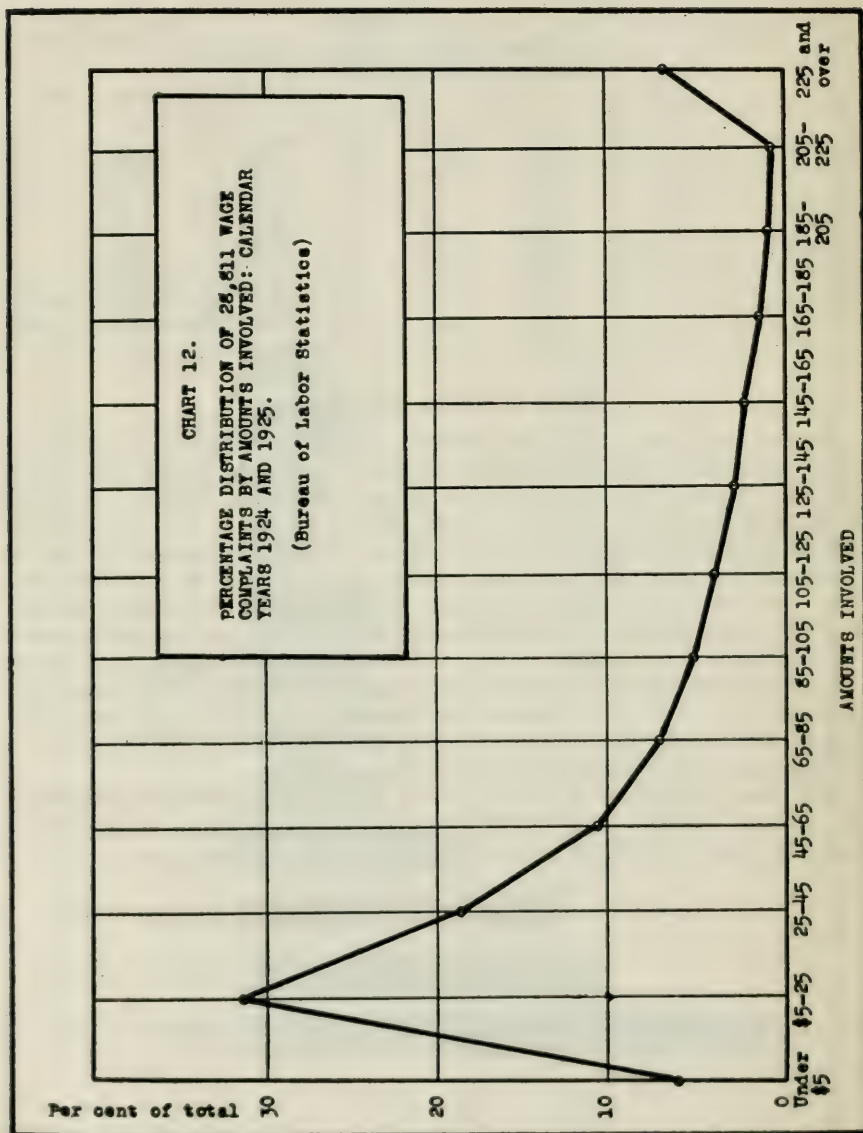


TABLE 14—Number and Percentage Distribution of 28,811 Wage Complaints Filed With the San Francisco, Los Angeles, Fresno, Oakland, and San Diego District Offices of the Bureau During the Calendar Years 1924 and 1925, According to the Amounts Involved in the Complaints.

Amounts involved	All offices			San Francisco			Los Angeles			Fresno, Oakland and San Diego		
	Number of complaints	Percentage distribution	Cumulative percentage	Number of complaints	Percentage distribution	Cumulative percentage	Number of complaints	Percentage distribution	Cumulative percentage	Number of complaints	Percentage distribution	Cumulative percentage
Totals.....	28 811	100.0	100.0	6,902	100.0	100.0	12,205	100.0	100.0	9,704	100.0	100.0
Under \$5.....	1,869	6.5	-----	447	6.5	-----	621	5.1	-----	801	8.3	100.0
\$5 to \$25.....	9,410	32.7	39.2	2,295	33.3	39.8	3,817	31.3	36.4	3,298	34.0	42.3
\$25 to \$45.....	5,331	18.5	57.7	1,266	18.3	58.1	2,164	17.7	54.1	1,901	19.6	61.9
\$45 to \$65.....	3,200	11.1	68.8	759	11.0	69.1	1,407	11.5	65.6	1,034	10.7	72.6
\$65 to \$85.....	2,015	7.0	75.8	492	7.0	76.1	936	7.7	73.3	587	6.0	78.6
\$85 to \$105.....	1,554	5.4	81.2	371	5.4	81.5	714	5.9	79.2	469	4.8	83.4
\$105 to \$125.....	989	3.4	84.6	249	3.6	85.1	436	3.6	82.8	304	3.1	86.5
\$125 to \$145.....	759	2.6	87.2	190	2.8	87.9	340	2.8	85.6	229	2.4	88.9
\$145 to \$165.....	593	2.1	89.3	151	2.2	90.1	299	2.4	88.0	143	1.5	90.4
\$165 to \$185.....	463	1.6	90.9	103	1.5	91.6	220	1.8	89.8	140	1.4	91.8
\$185 to \$205.....	405	1.4	92.3	98	1.4	93.0	185	1.5	91.3	122	1.3	93.1
\$205 to \$225.....	233	0.8	93.1	56	0.8	93.8	113	0.9	92.2	64	0.6	93.7
\$225 and over.....	1,990	6.9	100.0	425	6.2	100.0	953	7.8	100.0	612	6.3	100.0

TABLE 15—Number and Percentage Distribution of 28,811 Wage Complaints Filed with the San Francisco, Los Angeles, Fresno, Oakland, and San Diego District Offices of the Bureau during the Calendar Years 1924 and 1925, According to the Amounts of Money Involved in the Complaints.

Amounts involved	All offices				San Francisco			Los Angeles			Fresno, Oakland and San Diego		
	Number of complaints	Percentage distribution	Cumulative percentage		Number of complaints	Percentage distribution	Cumulative percentage	Number of complaints	Percentage distribution	Cumulative percentage	Number of complaints	Percentage distribution	Cumulative percentage
Totals.....	28,811	100.0	100.0		6,902	100.0	100.0	12,205	100.0	100.0	9,704	100.0	100.0
Under \$5.....	1,869	6.5	24.8		447	6.5	25.0	621	5.1	21.9	801	8.3	28.5
\$5 to \$15.....	5,284	18.3	39.1		1,280	18.5	39.7	2,048	16.8	36.4	1,956	20.2	42.3
\$15 to \$25.....	4,126	14.3	49.6		1,015	14.7	49.9	1,769	14.5	46.4	1,342	13.8	53.7
\$25 to \$35.....	3,024	10.5	57.6		687	10.2	58.1	1,216	10.0	54.2	1,111	11.4	61.8
\$35 to \$45.....	2,307	8.0	64.1		569	8.2	64.2	948	7.8	60.8	790	8.1	68.4
\$45 to \$55.....	1,868	6.5	68.7		424	6.1	69.1	804	6.6	65.7	640	6.6	72.5
\$55 to \$65.....	1,332	4.6	72.4		335	4.9	73.1	603	4.9	69.8	394	4.1	75.4
\$65 to \$75.....	1,065	3.7	75.7		278	4.0	76.2	505	4.1	73.3	282	2.9	78.5
\$75 to \$85.....	950	3.3	78.4		214	3.1	78.8	431	3.5	76.1	305	3.1	81.0
\$85 to \$95.....	769	2.7	81.1		181	2.6	81.6	345	2.8	79.1	243	2.5	83.3
\$95 to \$105.....	785	2.7	82.9		190	2.8	83.6	369	3.0	81.0	226	2.3	85.6
\$105 to \$115.....	518	1.8	84.5		136	2.0	85.2	226	1.9	82.7	156	1.6	87.4
\$115 to \$125.....	471	1.6	86.0		113	1.6	86.7	210	1.7	84.3	148	1.5	88.8
\$125 to \$135.....	436	1.5	87.2		104	1.5	87.9	198	1.6	85.5	134	1.4	90.3
\$135 to \$145.....	323	1.2	88.5		86	1.2	89.2	142	1.2	87.0	95	1.0	91.1
\$145 to \$155.....	366	1.3	89.3		89	1.3	90.1	187	1.5	88.8	90	1.0	93.1
\$155 to \$165.....	227	0.8	90.1		62	0.9	90.8	112	0.9	91.7	53	0.5	93.4
\$165 to \$175.....	236	0.8	90.9		48	0.7	91.6	112	0.9	92.8	76	0.8	94.1
\$175 to \$185.....	227	0.8	91.5		55	0.8	92.3	108	0.9	93.1	64	0.7	95.4
\$185 to \$195.....	227	0.6	92.3		45	0.7	93.1	72	0.6	94.3	55	0.6	96.4
\$195 to \$205.....	233	0.8	92.7		53	0.8	93.5	113	0.9	95.1	67	0.7	97.4
\$205 to \$215.....	123	0.4	93.1		26	0.4	93.9	64	0.5	96.1	33	0.3	98.4
\$215 to \$225.....	110	0.4	93.6		30	0.4	94.3	49	0.4	97.1	33	0.3	99.4
\$225 to \$235.....	153	0.5	93.6		31	0.4	94.3	80	0.7	98.8	42	0.4	100.0
\$235 and over.....	1,837	6.4	100.0		394	5.7	100.0	873	7.2	100.0	570	5.9	100.0

Occupations of Wage Complainants.

The next table (Table 16) shows the occupational distribution of the wage complainants. The largest number of wage complainants, it will be observed, are workers engaged in manufacturing and mechanical industries, while the next largest number of complainants are persons employed in agriculture, and in domestic and personal service. Of the total number of 17,873 wage complainants in manufacturing industries and building trades, the largest proportion, 33.1 per cent, were laborers, and 16.3 per cent were carpenters. The next highest proportion of wage complainants in this group of industries were painters. These data seem to indicate that laborers and building trades workers suffer considerably from the failure of employers and contractors to pay wages.

Further examination of Table 16 shows that 4,043 farm hands and 587 fruit pickers filed wage complaints. This fact lends support to our legislative recommendation made in our last biennial report, and in this report, to the effect that farm laborers should be given liens on crops upon which they had worked.

TABLE 16—Number and Percentage Distribution of 41,507 Wage Claims Filed by Male and Female Workers during the Biennial Period Ending June 30, 1926, by Industries and Principal Occupations.

Industries and principal occupations	Both sexes	
	Number	Percentage distribution
All industries.....	41,507	100.0
Agriculture, forestry and animal husbandry.....	5,648	13.6
Extraction of minerals.....	1,643	4.0
Manufacturing and mechanical industries.....	17,873	43.0
Transportation.....	789	1.9
Trade.....	4,338	10.5
Public service (N. E. C.) ¹	289	0.7
Professional service.....	3,324	8.0
Domestic and personal service.....	5,515	13.3
Clerical occupations.....	2,088	5.0
Agriculture, forestry and animal husbandry.....	5,648	100.0
Farm hands.....	4,043	71.6
Fruit pickers.....	587	10.4
Gardeners.....	511	9.0
Milkers.....	293	5.2
Woodchoppers.....	165	2.9
All others.....	49	0.9
Extraction of minerals.....	1,643	100.0
Miners.....	338	20.6
Oil workers.....	1,210	73.6
All others.....	95	5.8
Manufacturing and mechanical industries ²	17,873	100.0
Artisans (N. E. C.).....	497	2.8
Artisans' helpers.....	57	0.3
Bakers.....	133	0.7
Cannery hands.....	158	0.9
Carpenters.....	2,921	16.3
Drillers.....	352	2.0
Electricians.....	235	1.3
Engineers.....	239	1.3
Factory hands.....	91	0.5
Foremen and managers.....	535	3.0
Hodcarriers.....	184	1.0
Laborers.....	5,919	33.1
Lathers.....	72	0.4
Machinists and mechanics.....	842	4.7
Painters.....	1,282	7.2
Plasterers.....	490	2.7
Plumbers.....	197	1.2
Tailors.....	191	1.1
Tool dresser.....	23	0.2
All others.....	3,455	19.3

¹Not elsewhere classified.

²Includes building trades.

TABLE 16—Number and Percentage Distribution of 41,507 Wage Claims Filed by Male and Female Workers during the Biennial Period Ending June 30, 1926, by Industries and Principal Occupations—Continued.

Industries and principal occupations	Both sexes	
	Number	Percentage distribution
Transportation.....	789	100.0
Chauffeurs.....	185	23.4
Telephone operators.....	30	3.8
All others.....	574	72.8
Trade.....	4,338	100.0
Drivers.....	1,281	29.5
Salesmen.....	1,365	31.5
Solicitors.....	544	12.5
Teamsters.....	242	5.6
All others.....	906	20.9
Public service.....	280	100.0
Professional service.....	3,324	100.0
Actors.....	626	18.8
Draftsmen.....	22	0.7
Musicians.....	267	8.0
Nurses.....	1,432	43.1
All others.....	977	29.4
Domestic and personal service.....	5,515	100.0
Cooks.....	1,057	19.2
Dishwashers.....	314	5.7
Domestics.....	1,123	20.4
Housekeepers and attendants.....	351	6.4
Janitors.....	190	3.4
Kitchen help (N. E. C.).....	322	5.8
Maids.....	227	4.1
Restaurant help.....	216	3.9
Waiters and waitresses.....	1,017	18.4
All others.....	698	12.7
Clerical occupations.....	2,088	100.0
Bookkeepers.....	357	17.1
Clerks.....	732	35.1
Stenographers.....	704	33.7
All others.....	295	14.1

Savings to the Workers of the State.

It was shown in Table 12 of this report that the Bureau of Labor Statistics collected during the two fiscal years ended June 30, 1926, the sum of \$1,468,550.64 in unpaid wages. This money was collected without any cost to the workers who filed the complaints. It may be assumed that most of the wage complainants who availed themselves of the Bureau's services would have undertaken legal actions to collect the wages due them. In some cases, undoubtedly, the attorneys' fees for the collection of wages would be as low as ten per cent, but in most cases the fees would probably run from one-fourth to one-third of the amounts collected, while in some cases the fees charged by attorneys would be even higher. On the whole, it might be estimated that the wage collecting activities of the Bureau result in savings to the workers of the state from one-fourth to one-third of the total amount of unpaid wages annually collected by the Bureau. In other words, the Bureau of Labor Statistics saved to the wage complainants during the fiscal year 1925 and 1926 from \$367,137 to \$489,517, or from \$183,600 to \$244,700 annually.

Civil Actions in Wage Complaints.

Our laws pertaining to the collection of unpaid wages provide that the Labor Commissioner may prosecute actions for the collection of unpaid wage claims on behalf of persons financially unable to employ counsel. In many cases the Bureau has found it necessary to institute civil suits to recover wages from defaulting employers. At the present time the Bureau has on its staff two attorneys whose duties consist almost entirely in prosecuting civil actions under the wage laws of our state. The following tabulation (Table 17) shows in detail the number, kind, and present status, of civil suits started and completed by the Bureau's attorneys from September 15, 1924, to July 1, 1926. None of the civil suits listed in Table 17 were reported in our preceding biennial reports. In addition to these civil suits, many others were filed by the deputies of the Bureau in justices' courts.

TABLE 17—Civil Actions Brought to Court on Behalf of Wage Claimants from September 1, 1924, to July 1, 1925.

No.	Names of defendants	Date	Nature of action	Court	City	Number of claimants	Amount involved	Amount collected	Status as of July 1, 1925
1	Walter A. Grinton.	9/15/24	Wages.	Superior	San Francisco	68	\$8,409 98	\$4,205 00	Compromised.
2	S. F. Transfer Co.	10/29/24	Wages.	Justice's	San Francisco	7	240 00	240 00	Finished.
3	Anderson Valley Lbr. Co.	10/30/24	Wages.	Bankruptcy	Ukiah	1	96 35	96 35	Finished.
4	B. P. Morgan, d.b.a. Soft Water Laundry	11/3/24	Wages.	Justice's	Pittsburg	5	299 90	55 00	Judgment for balance outstanding.
5	R. T. Stone and Wm. Jay Conroy, d.b.a. Alta Lumber Co.	12/23/24	Wages	Superior	San Francisco	11	565 43		Judgment outstanding.
6	Rome C. Jacks	12/24/24	Wages and penalty	Superior	Salinas	6	580 67	533 00	Finished.
7	M. T. Michaels and Wm. M. Niblett, d.b.a. Whitehall Lbr. Co.	1/9/25	Wages and to foreclose loggers' liens.	Superior	San Francisco	12	786 60		Defendant disappeared; no assets.
8	Annette I. Slesson, d.b.a. Cazadero Redwood Lumber Co.	1/9/25	Wages.	Bankruptcy	San Francisco	51	4,140 29	2,208 97	Finished.
9	Katherine Hobbs	2/16/25	To foreclose mechanics' liens.	Superior	San Francisco	10	215 85	150 00	Finished. Balance waived by failure of claimants to appear at trial.
10	Mrs. Freda Salmonson	6/8/25	Wages and penalty	Justice's	Santa Cruz	1	82 50	82 50	Finished.
11	Barbette Hammell	10/2/25	Wages	Superior	San Francisco	9	922 63	801 00	Property held for balance of judgment.
12	J. C. Krause	11/16/25	Wages and penalty	Superior	San Francisco	7	445 60		Pending.
13	Homer E. Robinson and Cecil L. Davis, d.b.a. Redwood Lbr. Co.	10/14/25	To foreclose loggers' liens.	Superior	Redwood City	18	3,189 21	2,783 49	Finished.
14	Princeton Gold Mines Co.	1/8/26	Wages and penalty	Superior	San Francisco	10	1,845 00	1,845 00	Finished.
15	California Investment and Novelty Co. and Redwood Lbr. Co.	2/18/26	To foreclose mechanics' liens.	Superior	Redwood City	23	3,377 29	3,128 15	Finished.
16	J. W. Fischer	4/29/26	Wages and penalty	Justice's	San Francisco	1	139 50	139 50	Finished.
17	Earl Paulsen, et al.	6/28/26	Mechanics' lien	Superior	Stockton	4	287 75		Pending.
18	Geo. H. Oswald	12/22/24	Wages.	Superior	Los Angeles	86	7,166 25		Judgment in Supreme Court. Appealed to Supreme Court.
19	J. D. Crawford, Thos. H. Fowler, John Lazarus	7/3/25	Wages.	Superior	Los Angeles	7	841 30		Pending settlement. Garnish pending.
20	Harold G. Moody	7/3/25	Wages.	Superior	Los Angeles	3	440 00	15 00	Pending settlement; attachment on real estate.
21	Jas. G. Allen, Vanderbilt News Inc.	7/3/25	Wages.	Superior	Los Angeles	1	432 00		Settled out of court.
22	Frank Hudson	7/31/25	Wages.	Justice's	Los Angeles	3	234 00		Defendant not located.
23	Miles P. Gregory	7/30/25	Wages.	Superior	Los Angeles	2	995 00	32 00	Attachment; pending.

Civil Suit to Collect Penalty.

The first suit of its kind was brought by the Bureau against the Cowell Portland Cement Company in the superior court at San Francisco in April, 1926. The action was brought under the 1925 amendment to the semimonthly pay day law, which provides that employers who do not pay their workers within the time prescribed, forfeit to the people of the state, to be credited to the general fund in the State Treasurer's office, the sum of \$10 for each failure to pay each worker. The suit was brought for the recovery of \$4,380.

The constitutionality of the law was attacked by the Cowell Portland Cement Company upon a demurrer to the Bureau's complaint. Arguments on the demurrer were heard on August 16, 1926, before Judge A. B. McKenzie of the superior court at Martinez, and the constitutionality of the law was sustained. The court ruled that the 1925 amendment adding civil penalties of \$10 for each employee who was not paid semimonthly substantially followed the New York law, which was declared constitutional by the United States Supreme Court in an unanimous decision in 1914 in the case of *Erie Railroad Company vs. Williams*, 233 U. S. 685.

DECISION HOLDING SECTION 6 OF THE STATE WAGE LAW CONSTITUTIONAL.

The Oswald Case.

On February 1, 1926, the Bureau of Labor Statistics won a very important court action in the state appellate court for the Second Appellate District. This action grew out as the result of the arrest of George H. Oswald by our Los Angeles office for his refusal to pay wages totaling in the neighborhood of \$16,000 to a group of 86 theatrical workers. Oswald was fined \$500 by the court with the alternative of 180 days in jail. After losing an appeal to the superior court before Judge Hahn of Los Angeles, he filed a writ of *habeas corpus* with the appellate court. The writ was denied.

Since the question involved in this case was the constitutionality of section 6 of our wage law, the decision in this matter in favor of the constitutionality of the sections is considered very important.

In the case *In re Crane*, 26 Cal. App. 22, decided in 1914, the appellate court declared unconstitutional the 1911 wage law, because it provided for imprisonment by *mesne* process for debt, regardless of the ability of the employer to pay the wages and regardless of whether or not fraud appeared in the transaction. In 1915, the legislature passed a new wage law which added the element of fraud and ability to pay, and these elements were stressed still further when in 1919 the legislature repealed the acts of 1911 and 1915, and in an entirely new wage law, clarified the matter by making the penal section read as follows:

Sec. 6. Any person, firm, association, or corporation, or agent, manager, superintendent, or officer thereof, who having the ability to pay, shall wilfully refuse to pay the wages due and payable when demanded, as herein provided, or falsely deny the amount of validity thereof, or that the same is due, with intent to secure for himself, his employer or other person, any discount upon such indebtedness, or with intent to annoy, harass, or oppress, or hinder, or delay, or defraud, the person to whom such indebtedness is due, shall, in addition to any other penalty imposed upon him by this act, be guilty of a misdemeanor.

The decision in the Oswald case will supersede the Crane case, and will prove of benefit not only to California but also to other states. This decision is reproduced in full below:

In the Matter of the Application of GEORGE H. OSWALD for a Writ of
Habeas Corpus.

(1) CONSTITUTIONAL LAW—IMPRISONMENT FOR DEBT—SECTION 15, ARTICLE I, CONSTITUTION—CRIMINAL LAW.—Section 15 of article I of the constitution does not in terms apply to criminal actions, but only provides against imprisonment for debt in civil actions.

(2) ID.—IMPRISONMENT—POWER OF LEGISLATURE.—The constitutional guaranties against imprisonment for debt have no application whatever to imprisonment for crime, and legislative bodies are free to provide for punishment by imprisonment of offenders who commit acts denominated by such legislative bodies as offenses against the public, provided that other constitutional limitations are not violated.

(3) ID.—PAYMENT OF WAGES—CONSTRUCTION OF SECTION 6 OF THE ACT OF 1919 (STATS. 1919, p. 294).—Section 6 of the act of 1919 (Stats. 1919, p. 294), which provides that it shall be a misdemeanor for any person, after having become indebted to a laborer for wages, and having the ability to pay, to refuse to pay the wages due when demanded, or falsely deny the amount or validity thereof, or that same is due, with the intent to secure for himself a discount upon such indebtedness, or with

intent to annoy, harass, oppress, or hinder, or delay, or defraud, the person to whom such indebtedness is due, and providing a penalty for such violation, is constitutional.

Application for writ of *habeas corpus* prayed to be directed to the chief of police of the city of Los Angeles to secure the release of petitioner from custody on a charge of violating an act to regulate the payment of wages (Stats. 1919, p. 294). Writ denied.

For Petitioner—George L. Greer.

For Respondent—J. M. Friedlander, City Prosecutor of the City of Los Angeles.

The petitioner is in custody pursuant to a judgment of conviction of a misdemeanor in that, after having become indebted to a laborer for wages amounting to \$300, then due and payable, the petitioner, although having the ability to pay, did wilfully and unlawfully refuse, neglect and omit to pay the same, and did then and there wilfully and unlawfully and falsely deny the amount and validity of said indebtedness, with the intent to secure a discount for himself, and with the intent to annoy, harass, oppress, hinder, delay and defraud his employee of said sum and indebtedness.

The offense charged was an act in violation of the provisions of section 6 of an act to regulate the payment of wages, etc., approved May 6, 1919 (Stats. 1919, p. 294; Deering's General Laws, 1923 ed., act 4743).

The sole point relied upon by petitioner is stated in his contention that the statute is unconstitutional, in that it provides for imprisonment for debt, contrary to the provisions of article I, section 15 of the constitution of California, which reads as follows: "No person shall be imprisoned for debt in any civil action, on mesne or final process, unless in cases of fraud, nor in civil actions for torts, except in cases of wilful injury to person or property; and no person shall be imprisoned for a militia fine in time of peace."

Prior to said act of 1919 the legislature had adopted "an act providing for the time of payment of wages," which purported to make it a misdemeanor for an employer to violate the provisions of section 1 of the act, which section provided that the earned and unpaid wages of an employee when discharged should become due and payable immediately, and also provided that when an employee, not having a contract for a definite period, quit or resigned his employment, his wages earned and unpaid should become due and payable five days thereafter. (Stats. 1911, pp. 1268 and 1269.) In the case of *In re Crane*, 26 Cal. App. 22, it was held that the act was unconstitutional, in that it in effect permitted imprisonment on mesne process for debt. The court declared that under the constitutional provision, which we have quoted, imprisonment for debt is prohibited in this state except in cases "where it is made to appear that the indebtedness was fraudulently contracted, or that there has been an attempted fraudulent disposition of the property of the debtor with the intent to delay or defeat the payment of the debt."

The statute of 1919 apparently is the result of a legislative effort to substitute for the act of 1911 a law which would not result in imprisonment for mere nonpayment of debt, but would only impose that penalty where the employer or his agent, having the ability to pay, wilfully refuses payment with a certain wrongful intent described as follows: "With intent to secure for himself, his employer or other person, any discount upon such indebtedness or with intent to annoy, harass, or oppress, or hinder, or delay, or defraud the person to whom such indebtedness is due * * *."

(1) In the first place, it should be noticed that section 15 of article I of the constitution, above quoted, does not in terms apply to criminal actions, but only provides against imprisonment for debt in civil actions. The decision in the case of *In re Crane*, *supra*, is based upon the assumption that the act there under review was an attempt to accomplish the prohibited purpose under the guise of punishment as for misdemeanor, but that in reality it was a method of enforcing, by imprisonment, the payment of debts. Without entering into a discussion of that decision it will suffice to compare it with the case *In re Nowak*, 184 Cal. 701. That case related to an ordinance of the city of Los Angeles, for the violation of which the petitioner was charged with the crime of misdemeanor. For the commission of this offense the petitioner was imprisoned. The court said: "This imprisonment does not violate his constitutional right not to be arrested for debt. Imprisonment for debt, as such imprisonment is defined in our constitutional guaranties, is necessarily imprisonment in a civil action for debt. As such imprisonment existed in the English common law, it was a provisional remedy, strictly analogous to the present-day remedy of attachment of goods. It is against such attachments that the constitutional guaranties against imprisonment for debt are directed. They have no application whatever to imprisonment for crime, and legislative bodies are free to provide for punishment

by imprisonment of offenders who commit acts denominated by the said legislative bodies as offenses against the public, provided, of course, that other constitutional limitations are not violated." (2) Conceding that the foregoing statement by the Supreme Court was *obiter dictum* (as petitioner herein contends that it was), yet we believe that it is a correct statement of the law. We further concede that at a date later than that of the Nowak decision the provisions of article I, section 15, of the constitution were again applied by a District Court of Appeal in like manner as was done in the Crane case, and that in the later case the Supreme Court denied a petition for rehearing. (*People vs. Holder*, 53 Cal. App. 45.)

(3) Are any other constitutional limitations violated by the provisions of the statute under which the petitioner has been convicted? So far as we know there is no direct decision upon the validity of this statute. There is a decision from which, by reasoning from analogy, an inference may be drawn. We refer to *In re Ballestra*, 173 Cal. 657. Petitioner there was in custody upon a charge of having violated the provisions of a statute which prohibited employers from issuing to their employees certain kinds of evidence of indebtedness in lieu of money. Sustaining the validity of the statute the court said that the right to make contracts, like other personal and property rights, is subject to reasonable regulation designed and calculated to promote the general convenience, prosperity and welfare. "Laws having a reasonable tendency to accomplish these results, and not imposing unreasonable burdens upon individuals, are valid. The provisions of the statute in question do not transgress this rule. As applied to ordinary transactions between employers and employees, of the kind embraced within its terms, the statute is, in our opinion, valid and constitutional."

In addition to what was said in the Ballestra case it will be appropriate to observe that the people of California have directly recognized that the relations between employer and employee are a proper subject for legislative regulation. Section 17½ of article XX of the state constitution (section adopted November 3, 1914) reads in part as follows: "The legislature may, by appropriate legislation, provide for the establishment of a minimum wage for women and minors and may provide for the comfort, health, safety and general welfare of any and all employees." It is reasonable to presume in support of the legislative enactment now questioned in this case, that some employers in this state in times past have wilfully refused to pay the wages due and payable to their employees, although they were able to pay, and have so refused with intent to secure some discount upon the indebtedness, or with intent to annoy, harass, oppress, hinder, delay, or defraud the employees to whom such indebtedness was due. As the Supreme Court said in the Ballestra case, referring to the subject matter of the statute there under review, "the purpose of the statute evidently is to prevent the evils which the legislature believed had arisen from such practices." So here, considering the condition which presumably the legislature had found to exist, and considering the terms of the statute which it enacted, we can not say that imprisonment for the misdemeanor described in this statute is imprisonment merely for failure to pay a debt. It is imprisonment for the wilful failure to pay the debt under circumstances which show an intent to oppress or otherwise defraud the employee. We are persuaded that the public has an interest in the prevention of wrongs of this character, just as much as it is interested in the prevention of some other of those wrongs against property or wrongs against persons which are commonly regarded as being properly within the scope of operation of criminal law.

The petitioner is remanded to custody.

CONREY, P. J.

We concur:
HOUSER, J.
YORK, J.

A new writ was asked of the Supreme Court by Oswald, based on same brief and same facts. After considering the appellate court's decision the Supreme Court approved the decision of the lower court and denied the writ. (March 11, 1926, 71 Cal. Dec. No. 3751—Minutes.)

Hunt vs. Clark.

Another important decision, bearing upon section 1 of our wage law (Stats. 1915, p. 1215), was rendered by the Third Appellate District

court on March 29, 1924, in the case of *Hunt vs. Clark*, 43 Cal. App. Dec. 766. This decision is too long to be included in full in this report but the summary of it is reproduced below:

Civil No. 2687. Third Appellate District, March 29, 1924.

JOE HUNT, *Plaintiff and Respondent*, vs. G. M. CLARK, M. DAVIDSON and R. M. PATTERSON and G. M. CLARK, M. DAVIDSON and R. M. PATTERSON, copartners, doing business under the name and style of Stockton Glass Company, and STOCKTON GLASS COMPANY, *Defendants and Appellants*.

(1) ACTION FOR WAGES—ABILITY OF EMPLOYER TO PAY—PLEADING.—In an action to recover wages, the allegation of the complaint that "defendants and each of them are and at all times herein mentioned have been able to pay the said balances due for wages, but have wilfully failed and refused to pay said balances due for wages or any of said balances or any part thereof and still fail and refuse," etc., does not involve a legal conclusion but is a statement of an ultimate fact, and while the fact thereby sought to be stated might have been more directly set forth, yet in the absence of a demurrer pointing out and objecting to the averment on the ground that it was not sufficiently direct, it stands as a sufficiently clear allegation that the defendants, upon the expiration of the period limited in the contract for the payment of such wages, were in the possession of money necessary to satisfy the claims of the plaintiff and his assignors for wages for services rendered during said period.

(2) ID.—CONTRACTS—AMBIGUITIES—CONSTRUCTION—PRIMARY FUNCTION OF TRIAL COURT—APPEAL.—Where a written contract or instrument is phrased in ambiguous or indefinite language, and by reason thereof parol testimony must be received to explain the language so as to get at the real intention of the parties as to the purpose, scope and effect of such contract or instrument, it is primarily the duty of the trial court to construe said instrument, or interpret the words thereof, by the light of the proof received. But the appellate court is not always bound by the construction placed upon an ambiguously phrased writing, even if the trial court has received parol testimony for the purpose of removing the ambiguities therefrom, or explaining the meaning of the words in the writing apparently unintelligible as so used, and the reviewing court might, in a given case, be justified in deciding, as a matter of law, that the parol testimony failed to explain the ambiguities or the words of dubious meaning as used in the instrument, and itself give the document a construction at variance with that given by the trial court.

(3) ID.—CONSTRUCTION OF CONTRACT—FINDINGS.—In such action, the record justifies the appellate court in concluding that the view or theory of the trial court in its findings with respect to the agreement for the payment of the wages involved in said action was not only that said agreement was invalid or void by virtue of the terms of the statute of 1911 (Stats. 1911, p. 259), as amended in 1915 (Stats. 1915, p. 1215), but that, even if it were to be conceded that said agreement did not come within the inhibitions of said statute, the defendants had, nevertheless, by the very terms of subdivision 3 of said agreement, unqualifiedly bound or obligated themselves to pay in money the employees for the four weeks' period covered by said contract, if, at the end of said period, they had the money with which so to pay said employees.

(4) ID.—EMPLOYER AND EMPLOYEE—PAYMENT OF WAGES—NEGOTIABLE OR ORDER ACT (STATS. 1911, p. 259, AMDT. STATS. 1915, p. 1215).—In such action the provision in said agreement for the compensation of employees for their labor in the form of glass was contrary to the plain mandates of section 1 of the Statutes of 1911 (Stats. 1911, p. 259), as amended in 1915 (Stats. 1915, p. 1215).

(5) ID.—AGREEMENT AS TO ASSIGNMENT OF LEASE OF PLANT—CONSTRUCTION—EVIDENCE.—In such action the plaintiff was not precluded from recovery by an agreement entered into between his assignors, as employees, and their employers—a copartnership which purported to provide a plan whereby the plant of the copartnership was to be operated by the employees and a third party whenever the lease of said plant was assigned to said employees and said third party, where it did not appear that said lease was ever assigned by the copartnership to the said employees and said third party, and where it did appear that for the period for which wages are claimed said copartnership had the control and management of the plant and operated the same.

(6) ID.—ASSIGNMENTS OF CLAIMS—EVIDENCE—FINDINGS.—In such action the finding that the claims therein sued for were assigned by the employees to the plaintiff was supported by the evidence.

Appeal by defendants from judgments of the Superior Court of San Joaquin County, George F. Buck, Judge, in actions to recover wages. Affirmed.

The Lohman Case.

Theo. Lohman was arrested refusing to pay wages to a group of workers who filed wage claims with the San Diego district office of our Bureau. He applied for a writ of *habeas corpus* on the ground that the criminal provisions of sections 2 and 4 of our wage law (the semi-monthly pay day sections), were unconstitutional. The writ was denied in Dec. No. 2164, 49 Cal. App., March 25, 1926.

WAGES OF ALASKA CANNERY HANDS.

The Bureau has been continuing its supervision over the paying off of Alaska salmon boat crews. During the two years of 1924 and 1925 the Bureau supervised the paying off of such pay rolls in excess of \$352,000. This work was begun by the Bureau in 1913, in accordance with the provisions of an act passed by the legislature of that year. This act which was recommended by the Bureau with a view to safeguarding the earnings of this class of workers, reads, in part as follows:

Sec. 2. Upon application of either the employer or the employee, the wages earned in seasonal labor, shall be paid in the presence of the Commissioner of the Bureau of Labor Statistics or an examiner appointed by him.

Sec. 3. The Commissioner shall hear and decide all disputes arising from wages earned in seasonal labor and he shall allow or reject any deductions made from such wages; provided, however, that he shall reject all deductions made for gambling debts incurred by the employee during such employment and for liquor sold to the employee during such employment.

The following tabulation shows the wages which were paid for the season's work in 1925:

<i>Kind of work</i>	<i>Wages for the season</i>
General work	\$170 00
Butchers	210 00
Piling cans	200 00
Washing lye	195 00
Washing fish	190 00
Elevators	190 00
Catching cans	195 00
Retorts	195 00
Pue fish	190 00
Bakers	400 00
Cooks	450 00
Waiters	190 00

Filipinos and Mexicans are recruited for this work by private employment agents whose services are engaged by S. Young and Mayer Co., owners of a "gents" furnishing store in San Francisco. The reason why this company recruits the Alaska cannery hands is explained below. This fact is mentioned here because the Alaska cannery hands are paid off at the offices of Young and Mayer where a deputy of the San Francisco office of the Bureau is sent to adjust disputes which arise in connection with the paying off of the men.

Tables 18, 19 and 20 show the earnings of the Alaska cannery hands. In examining these tables it should be remembered that prior to the time the Bureau began supervising the paying of Alaska cannery hands, these workers would spend most of their earnings for drink and gambling, either en route to and from Alaska, or in Alaska; so that upon their return to San Francisco they would have little money left and would often become public charges.

The average earnings per man in 1924, as shown in Table 18, varied from \$178.83 to \$204.76, the average for all men being \$188.94 for the season. The average earnings per man in 1925 was \$187.82, a difference of only \$1.12. The deductions shown in these tables are explained in tables 21 and 22.

It will be seen from Table 20 that the average amount which was due each man upon arrival in San Francisco in 1924 was \$124.48, while in 1925, the average was \$131.50, an increase of \$7.02 or 5.6 per cent.

TABLE 18—Number and Earnings of Men Paid Off on Alaska Fishing Boat Crews in 1924.

Names of ships	Number of men	Advance before sailing	Other deductions	Balance due on return	Total earnings	Average earnings per man
Totals—13 ships.....	1,045	\$11,680 00	\$55,678 05	\$130,083 03	\$197,441 08	\$188 94
Costa Rica.....	54	1,070 00	2,832 15	6,400 85	10,303 00	190 80
Star of Russia.....	21	325 00	941 90	3,013 10	4,280 00	203 81
Star of Finland.....	55	575 00	3,110 95	6,456 60	10,142 55	184 41
Star of Zealand.....	107	1,200 00	5,010 10	14,174 90	20,385 00	190 51
Star of France.....	81	900 00	4,451 45	9,813 55	15,165 00	187 22
Star of England.....	111	1,110 00	5,856 00	13,864 00	20,830 00	187 66
Star of Alaska.....	49	520 00	3,771 10	5,724 90	10,016 00	204 41
Star of Holland.....	112	1,220 00	4,990 00	14,890 00	21,100 00	188 39
Star of Scotland.....	109	1,125 00	5,297 15	14,337 85	20,760 00	190 46
Star of Italy.....	108	1,170 00	5,450 30	13,629 70	20,250 00	187 50
Star of Iceland.....	42	330 00	3,136 85	5,139 15	8,600 00	204 76
Emily Whitney.....	37	360 00	1,439 70	5,376 23	7,175 93	193 94
City of Sydney.....	159	1,775 00	9,390 40	17,268 20	28,433 60	178 83

TABLE 19—Number and Earnings of Men Paid Off on Alaska Fishing Boat Crews in 1925.

Names of ships	Number of men	Advance before sailing	Other deductions	Balance due on return	Total earnings	Average earnings per man
Total—9 ships.....	825	\$8,699 50	\$37,769 95	\$108,485 15	\$154,954 60	\$187 82
Star of England.....	110	1,110 00	6,147 30	13,257 70	20,515 00	186 50
Str. Hyades.....	111	1,304 50	1,552 40	17,779 35	20,636 25	185 91
Str. Falkland.....	114	1,205 00	5,362 75	14,502 25	21,070 00	184 82
Mount Baker*.....	*29	290 00	261 40	4,823 60	5,375 00	185 34
Star of Scotland.....	106	1,075 00	5,269 25	13,495 75	19,840 00	187 17
Star of France.....	84	860 00	4,837 85	10,072 15	15,770 00	187 74
Star of Zealand.....	110	1,190 00	5,535 10	14,074 90	20,800 00	189 09
Star of Italy.....	110	1,135 00	6,473 90	13,354 45	20,963 35	190 58
Costa Rica.....	51	530 00	2,330 00	7,125 00	9,985 00	195 78

*Part of payroll not obtainable.

TABLE 20—Average Amount Paid to Alaska Cannery Hands Each Season, Upon Arrival in San Francisco, from 1915 to 1925, Inclusive.

Years	Number of ships	Number of men	Balance due upon arrival in San Francisco	Average amount due each man upon arrival in San Francisco
1915.....	21	1,566	\$191,018 00	\$121 98
1916.....	22	1,574	201,494 00	128 01
1917.....	24	1,859	241,494 00	129 91
1918.....	23	2,069	322,455 00	155 85
1919.....	23	1,996	374,867 00	187 81
1920.....	23	1,971	444,494 00	225 52
1921.....	17	1,560	309,793 00	198 59
1922.....	20	1,372	175,138 00	127 65
1923.....	13	1,078	129,791 00	120 40
1924.....	13	1,045	130,083 03	124 48
1925.....	9	825	108,485 15	131 50

In tables 21 and 21A are shown the items for which deductions are made from the season's wages of the Alaska cannery hands. It will be seen that in 1924, 50.8 per cent of the total deductions were for mer-

chandise in San Francisco stores, while in 1925, 48.6 per cent was for merchandise in San Francisco. These deductions are made by S. Young and Mayer Co., the "Alaska outfitters," who recruit the cannery hands for the Alaska salmon packers.

TABLE 21—Amount and Percentage Distribution of Deductions Made from Earnings of 1045 Alaska Cannery Hands in 1924.

Items	Deductions	
	Amount	Percentage distribution
Totals.....	\$67,358 05	100.0
Advance before sailing.....	11,680 00	17.3
Cash on arrival in Alaska.....	3,191 20	4.7
School tax.....	4,275 50	6.3
Merchandise in San Francisco.....	34,186 55	50.8
Merchandise in Alaska.....	12,794 60	19.0
Cleaning ship and launch hire.....	1,280 20	1.9

TABLE 21A—Amount and Percentage Distribution of Deductions Made from Earnings of 825 Alaska Cannery Hands in 1925.

Items	Deductions	
	Amount	Percentage distribution
Totals.....	\$46,469 45	100.0
Advance before sailing.....	8,699 50	18.7
Cash on arrival in Alaska.....	890 25	1.9
School tax.....	3,380 00	7.3
Merchandise in San Francisco.....	22,563 25	48.6
Merchandise in Alaska.....	9,420 95	20.3
Cleaning ship and launch hire.....	1,199 50	2.6
Doctor.....	298 00	0.6
Days off.....	18 00	*

*Less than one-tenth of one per cent.

Among the articles furnished and prices charged by Young and Mayer, for which deductions are made from the wages of the cannery hands upon their return to San Francisco, are the following:

Articles	Prices in 1925	Articles	Prices in 1925
Blankets.....	\$4 00	Light shoes.....	\$6 00
Quilts.....\$3 50, 4 50, and	6 00	Baseball shoes.....	4 50
Pillows.....	1 50	High shoes.....	7 00
Mackinaws.....	10 00	Safety razor.....	1 25
Corduroy pants.....	8 00	Razor.....\$1 50, 2 50,	3 50
Trunks.....	10 00	Strop.....\$1 00	up
Suitcases.....\$2 00, 4 00, 6 00, 7 50,	10 00	Shaving brush.....	25
Overalls.....	2 25	Shaving soap.....	25
Jumpers.....	2 25	Comb.....	25
Woolen shirts.....\$3 50,	6 00	Toothbrush.....	25
Working shirts.....	1 50	Tooth powder.....	25
Woolen underwear.....	4 00	Talcum powder.....	25
Cotton underwear.....	2 00	Knife.....	1 50
Woolen socks, 3 pairs.....	1 00	Scissors.....	1 50
Cotton socks, 3 pairs.....	50	Looking glass.....	25
Handkerchiefs, 2 for.....	25	Cloth brush.....	50
Towels.....	30	Clippers.....	2 50
Cap.....	1 50	Shaving mugs.....	50
Gloves.....	1 50	Watches.....	2 00
Working shoes.....	5 00		

Every year, upon the return of the cannery hands from Alaska, many complaints are filed in our San Francisco office alleging exploitation, bad treatment aboard ship, and in Alaska. In August, 1925, a group of cannery hands filed such complaints of abuses by S. Young and Mayer who were alleged to have coerced the complainants to buy clothing at exorbitant prices. It was also alleged that this firm was operating an employment agency without a license. To ascertain the facts in this case, a hearing was held in our San Francisco office on May 29, 1925, at which time the following information concerning the operations of this labor recruiting store came to light:

1. That Young and Mayer Co., which is a corporation organized under the laws of the State of California, recruits approximately 1700 workers every year for work in the Alaska canneries. This company, of which E. P. Mayer appears to be the most active member, has a contract with Quong Ham Wah and Company, owned by Mr. Lem Sen. This contract provides that the S. Young Tailoring Co. must furnish to the Alaska Packers Association a certain number of people for each and every ship that sails for Alaska. The contract stipulates the wages that are to be paid to the various kinds of workers hired, such as foreman, cooks, butchers, can pilers, etc.; it further stipulates that the men hired should be either Filipinos or Mexicans and of no other race or nationality. The contract makes the S. Young Tailoring Co. liable for damages to the amount of \$200 per day for each and every day the sailing of the vessels is delayed because of lack of the necessary quota of men provided for in the contract; moreover, it makes the company liable to the extent of \$250 for each and every man that may be short of the number agreed upon. In spite of these provisions of the contract there is nothing in the contract to show that any consideration is received by the S. Young Tailoring Co. for the execution of the said contract.

2. The Alaska Packers Association have an agreement with Quong Ham Wah Co. for the canning of a certain number of boxes of salmon during the salmon season for which the Alaska Packers Association pays the Quong Ham Wah Co. a stipulated sum of money per box of salmon.

3. Len Sen of the Quong Ham Wah Co. hires the Chinese laborers, but he subcontracts to S. Young Tailoring Co. the hiring of the Mexican and Filipino workers.

4. Apparently, the sole consideration that passes between Quong Ham Wah Co. and the S. Young Tailoring Co. for the latter's obligation to furnish the workers is the volume of business which the S. Young Tailoring Co. is enabled to do by way of furnishing various clothing and supplies to the men shipped to Alaska.

5. It was stated by E. P. Mayer at the hearing that the volume of business which accrues to him as a result of his hiring of the workers runs up as high as \$75,000 per year.

6. The S. Young Tailoring Co. sells to the Alaska Packers Association workers diverse articles.

7. The Alaska Packers Association pays to the S. Young Tailoring Co. \$3 for every mattress furnished to the men shipped to Alaska, but for the other articles furnished to the men, the men themselves pay out of their wages.

While there is no evidence that the S. Young Tailoring Co. is charging the Alaska cannery hands excessive prices, some of the prices appear to one somewhat unnecessarily high; thus, for instance, the shaving mugs are sold for 50 cents apiece, trunks at \$10 apiece and handkerchiefs two for a quarter.

S. Young Tailoring Co. has paid the following amounts to several employment agents for the hiring of Mexicans for sending to Alaska in 1925.

International Labor Agency-----	\$583 00
Plaza Employment Agency-----	874 50
R. Rodriguez -----	1,166 00
Independent and Standard-----	762 45
M. Lopez -----	159 27
	<hr/>
	\$3,545 22

The S. Young Tailoring Co. is reimbursed by the Quong Ham Wah Co. for all expenditures incurred in the hiring of men including the fees paid to the agencies. Mexicans and Filipinos hired to go to Alaska are obliged to sign the following agreement, which they are unable to read:

-----, 192--

I hereby agree to work for any cannery to be designated by the YOUNG & MAYER COMPANY, agents for the contractors of salmon canning companies owning salmon canneries in Alaska, for the season of 192--. The place where I am to work to be fixed by the said YOUNG & MAYER COMPANY; the amount of wages to be one hundred and seventy dollars (\$170); board and lodging from San Francisco to Alaska and while in Alaska and return, free and no charge to me. The hours for which I am to be employed to be fixed by the said contractors or their foremen respectively. Medical assistance to be given free for all injuries or sickness caused while performing the duties and in the course of my employment.

In consideration of the foregoing the said YOUNG & MEYER COMPANY are advancing to me my transportation fare from Los Angeles to San Francisco, California, together with all other expenses incurred by them in employing me; and I hereby agree that the transportation fare and such other expense may be deducted from my wages and I order that they may have the amount charged to me and paid to them. Wages above mentioned are payable only at the office of S. YOUNG TAILORING CO., Inc.

The above is hereby accepted. -----

Dated-----

The legislature should afford greater protection to the men who are hired annually to be sent to Alaska. These men are induced to sign contracts which they do not understand and which bind them to hard labor and unfair working conditions for a period of six months. They are always preyed upon by labor contractors and merchants who exploit the ignorance of these workers for their own selfish uses.

CRIMINAL PROSECUTIONS.

The number of criminal prosecutions started by the Bureau in the two fiscal years covered by this report was 1,090 compared with 294 in the preceding two fiscal years (Table 22). This represents an increase of 796 prosecutions or 271 per cent in the latest biennial period covered by this report. In other words, for every criminal prosecution which the Bureau started in the preceding biennial period, it started 37 prosecutions during the latest biennial fiscal period. Not only was the number of prosecutions greater but the percentage of convictions was also increased from 36.1 in the preceding biennial period to 48.4 in the biennial period covered by this report.

The disposition of the criminal actions started by the Bureau is shown in Table 23. The laws which were violated most frequently are also shown in this table. In both fiscal years 1924-25 and 1925-26, the number of arrests were highest for violations of the following acts:

First—The wage laws.

Second—The child labor law.

Third—The eight hour law for female employees, and

Fourth—The private employment agency act.

TABLE 22—Number of Criminal Prosecutions Brought and Convictions Secured by the Bureau, 1911-1912 to 1925-1926.

Fiscal years ending June 30	Prosecutions brought	Convictions secured	Per cent convictions of total actions
Totals.....	1,231	651	52.9
1911 and 1912.....	173	80	46.2
1913 and 1914.....	248	136	54.8
1915 and 1916.....	179	102	57.0
1917 and 1918.....	138	82	59.4
1919 and 1920.....	119	94	79.0
1921 and 1922.....	80	51	63.8
1923 and 1924.....	294	106	36.1
1925 and 1926.....	1,090	528	48.4

TABLE 23—Number of Criminal Prosecutions Brought and Convictions Secured by the Bureau, 1911-1912 to 1925-1926.

Laws violated	Criminal prosecutions									
	Total		Disposition						Pending	
			Convicted		Settled and warned		Dismissed and withdrawn			
1924-1925	1925-1926	1924-1925	1925-1926	1924-1925	1925-1926	1924-1925	1925-1926	1924-1925	1925-1926	
Wage laws.....	359	340	99	112	196	149	42	46	22	33
Child labor law.....	94	148	67	138	—	—	27	10	—	—
Eight hour law for women.....	53	57	48	54	—	—	4	3	1	—
Employment agency act.....	13	10	10	4	—	—	3	3	—	2
Miscellaneous.....	9	13	7	5	—	4	2	3	—	1
Totals.....	528	568	231	313	196	153	78	66	23	36

PROSECUTIONS UNDER THE PRIVATE EMPLOYMENT AGENCY AND TRADE SCHOOL ACTS.

In our twenty-first biennial report we described several types of motion picture make-up schools, which, by false advertising in the help wanted columns of the newspapers, had defrauded many job seekers. Our prosecution of these so-called trade schools in 1923 did not terminate our difficulties with them. During the fiscal years 1924 and 1925 and 1926, our Los Angeles district office was again receiving complaints against the proprietors of these schools. The complainants against these schools averred that they had been promised work after the completion of "a course of lectures in the art of make-up and acting before the camera," for which "course" they paid \$25. The following statement of a complainant filed in our Los Angeles office is typical of many other similar statements:

"I saw an ad in the *Daily News* about the 5th or 6th of March, 1925, which read: 'Would like 25 or 30 people to qualify for the screen service, and apply at the down town office at 643 So. Olive street.' I think the ad read for "men" only.

"I went to their office and talked to Mr. S—. He said to me before I even sat down: 'Well, you are just the type we need.' I asked him the details of the proposition and he told me that he could not promise me work, or any thing like that, but would introduce me to directors at the studios for the purpose of getting work. He said that they would train us in the art of make-up and acting before a camera for the sum of \$25. He said that they were in touch with the studios, but that he could not personally promise me work, but would introduce me to the casting directors.

"I signed the contract and paid \$10 down. He (Mr. S—) called my attention to the clause in the contract 'I have not been promised work,' or to that effect, and he said that that was just to clear himself with the Labor Commission."

"Q. Did you believe from what he told you that he would furnish you work?"

"A. Absolutely, or I would not have made any attempt to put in any money to get a job.

"Mr. S— said some of the former students were making as high as \$125 per week, and some were getting \$50, depending on their ability. He had pictures on his desk that he showed us and said they were pictures of former students who were now getting a good salary, and had gone through his school.

"Mr. S— sent me to M. F. for my make-up, for which I paid about \$3.60. I attended six classes. Mr. L. V. directed the classes. The course consisted of 12 lessons, 3 lessons a week."

"Q. How much did they attempt to teach in the class?"

"A. They told us how to put on the make-up and after we put it on they would put us through some scenes, but they did not give us any real dope.

"Mr. S— said that a director came over from the studios but I found out later that the man who came was a former student at the school. Mr. S— said that casting directors would come to the school and pick out the people that he thought he could use. Mr. L. V. said

'We take the students to the studios and let them work in pictures,' but he never set any date and did not take us to the studios.

"I got discouraged as I had not gotten anywhere, so I quit."

The proprietor of the school complained of in this statement, Robert Berton Wilcox, was ordered many times by our Los Angeles deputies to discontinue operating his Hollywood Screen Players' Studio at 643 Olive street, Los Angeles, in violation of the law, but on all occasions he defied our Bureau and continued to carry on his nefarious business of cheating applicants for work. After a substantial number of complaints had accumulated in our Los Angeles office against this and similar trade-schools, we secured warrants, on May 11, 1926, for the arrest of Robert Berton Wilcox, Harry Keaton, proprietor of the Independent Studio at 1201 Sun Building and 1761 Glendale boulevard.

Both Wilcox and Keaton were convicted by Judge James Pope of the Los Angeles municipal court for operating employment agencies without a license. Wilcox was convicted on May 28, 1926, and was fined \$250, the maximum fine penalty provided in our trade-school act. Keaton was convicted on June 3, 1926; he was sentenced to sixty days imprisonment and \$250 fine. Keaton was not only charged with making false promises of employment and running an employment agency without a license, but was also charged with annoying women who went to his studio looking for work in the movies. The case against another defendant was dismissed because the court held that he was not running an employment agency but was acting as publicity agent for certain individuals who wanted to become known in motion picture studios.

Another prosecution undertaken by our Los Angeles district office for violation of the employment agency act and the trade school act resulted in the conviction of A. R. J., head of the U. B. College. He was found guilty by Judge Pope on June 3, 1926, on the charge of operating an employment agency without a license from the Labor Commissioner and was fined \$250. The fine was suspended on condition that he would pay all fees collected in violation of the law.

THE STATE FREE EMPLOYMENT BUREAUS.

Number of Jobs Filled.

In part III of this report are presented detailed statistics of the operation of the state free employment offices. The following is a summary of the work of these bureaus during the two fiscal years 1924-25 and 1925-26.

The number of jobs filled by the state free employment offices each fiscal year from 1923 to 1926 is shown in Chart 13, while the number of jobs furnished during the two latest biennial periods is shown graphically in Chart 14.

Table 24 shows the number of jobs filled by each of the free offices established by the Bureau, as well as percentages of the total jobs furnished by each of the offices.

TABLE 24—Number and Per Cent of Jobs Filled by Each of the Several Free Employment Bureaus During the Fiscal Years of 1924-1925 and 1925-1926.

Offices	Number of jobs filled, fiscal year		Both fiscal years, 1925 and 1926	Per cent of total
	1925	1926		
Totals.....	151,542	190,041	341,583	100 0
Fresno.....	8,067	10,601	18,668	5 5
Los Angeles.....	53,586	70,195	123,781	36 2
Oakland.....	23,850	29,851	53,701	15 7
Sacramento.....	6,974	7,092	14,066	4 1
San Diego.....	10,963	13,567	24,530	7 2
San Francisco.....	32,939	37,739	70,678	20 7
San Jose.....	9,950	12,417	22,367	6 6
Stockton.....	5,213	7,717	12,930	3 8
Hollister ¹		512	512	0 1
San Bernardino ²		350	350	0 1

¹ This office was opened on June 17, 1926.

² This office was opened on March 1, 1926.

The Hollister office was opened in June, 1926, and the San Bernardino office was opened in March, 1926. Excluding these two offices, the following tabulation shows the ranks of the several permanent free employment offices according to the percentages of jobs they filled during both of the fiscal years covered by this report.

Rank of offices	Percentages of total jobs filled in 1925 and 1926
1. Los Angeles	36.2
2. San Francisco	20.7
3. Oakland	15.7
4. San Diego	7.2
5. San Jose	6.6
6. Fresno	5.5
7. Sacramento	4.1
8. Stockton	3.8

CHART 13.

NUMBER OF JOBS FURNISHED BY THE
STATE FREE PUBLIC EMPLOYMENT OFFICES
DURING THE FOUR FISCAL YEARS 1923 - 1926.

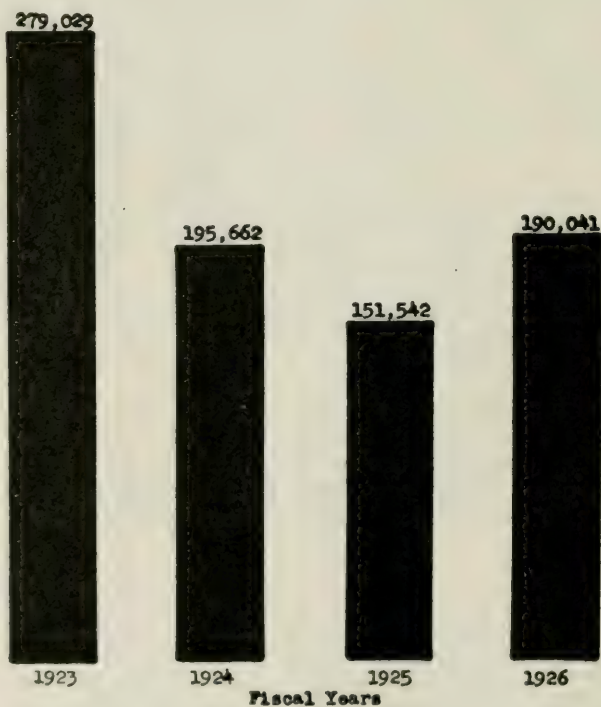


CHART 14.

NUMBER OF JOBS FURNISHED BY THE STATE
FREE PUBLIC EMPLOYMENT OFFICES DURING
THE BIENNIAL FISCAL PERIODS OF 1924-1925
AND 1925-1926 COMPARED WITH THE PRECEDING
BIENNIAL PERIOD OF 1922-23 AND 1923-24.

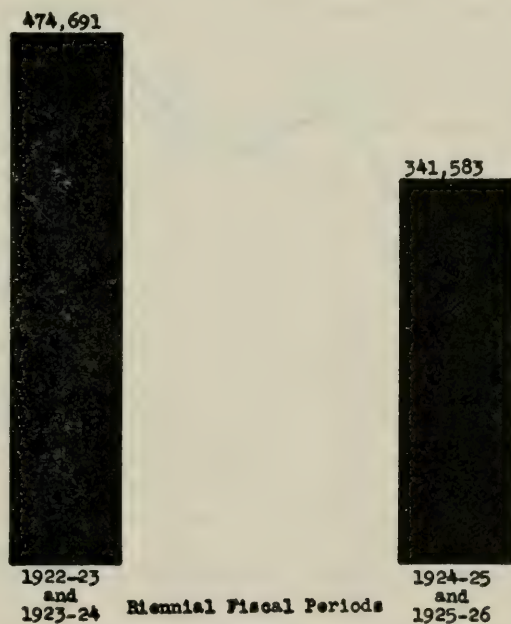
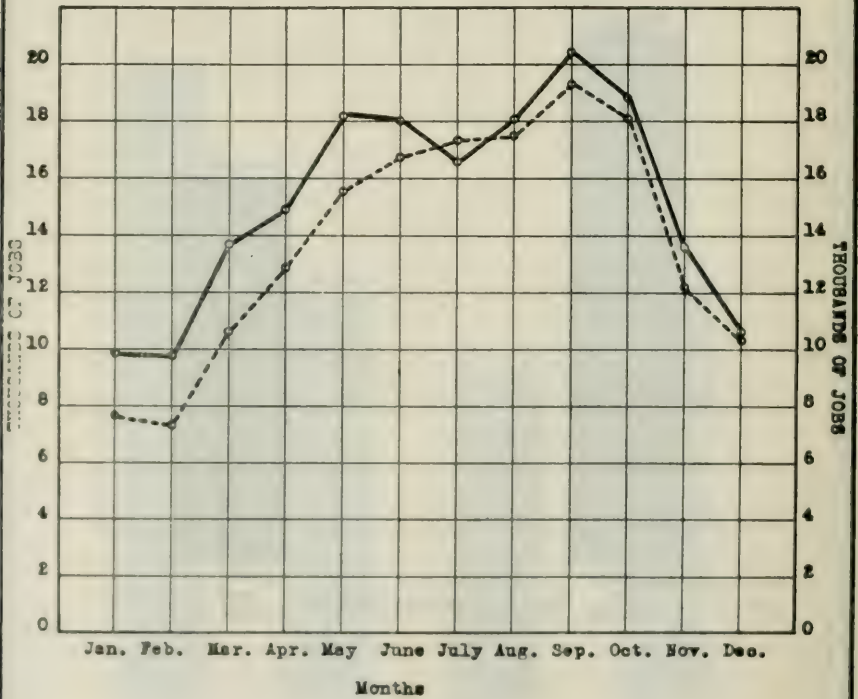


CHART 15.

AVERAGE NUMBER OF JOBS FURNISHED MONTHLY BY THE STATE
FREE PUBLIC EMPLOYMENT OFFICES FROM 1921 TO 1925.

— Monthly average 1921-1925.
- - - Number in 1925.



Industries Served.

Table 25, next presented, shows the placements by industries. In the following tabulation the industries and places of employment are arranged according to the largest percentages of persons placed:

<i>Industries</i>	<i>Percentages of total placements in 1925-1926</i>
1. Building and construction-----	19.9
2. Private homes -----	15.0
3. Camps and institutions-----	12.5
4. Wholesale and retail trade-----	10.9
5. Agriculture -----	9.3
6. Metals and machinery-----	6.5
7. Transportation and public utilities-----	5.5
8. Recreation and amusements-----	5.2
9. Factories (not elsewhere specified)-----	3.6
10. Lumber and timber products-----	2.8
11. Clerical and professional service-----	1.9
12. Office buildings (janitors, etc.)-----	.6
13. Mining, quarrying and smelting-----	.5
14. Streets and highways-----	.2
15. Miscellaneous -----	3.3

TABLE 25—Number and Per Cent of Jobs Filled by the State Free Employment Offices during the Fiscal Years of 1924-1925 and 1925-1926.

Industries and occupational groups	1924-1925		1925-1926	
	Number	Per cent of total	Number	Per cent of total
Totals-----	151,542	100.0	190,041	100.0
Agriculture-----	14,394	9.5	17,651	9.3
Building construction-----	30,505	20.2	37,901	19.9
Clerical and professional-----	2,885	1.9	3,543	1.9
Factories (N. E. S.)-----	4,802	3.2	6,838	3.6
Foods, beverages, tobacco-----	2,785	1.8	4,377	2.3
Hotels, restaurants, apartments, cafeterias, clubs, hospitals, camps and institutions-----	20,802	13.7	23,756	12.5
Lumber and timber products-----	4,564	3.0	5,298	2.8
Metals and machinery-----	8,993	5.9	12,285	6.5
Mining, quarrying, oil, smelting and dredging-----	733	0.5	994	0.5
Office buildings-----	834	0.6	1,189	0.6
Private homes-----	26,991	17.8	28,514	15.0
Recreation and amusement-----	1,266	0.8	9,895	5.2
Street and highway-----	220	0.1	472	0.2
Transportation and public utilities-----	7,368	4.9	10,368	5.5
Wholesale and retail trade-----	18,078	11.9	20,695	10.9
Miscellaneous-----	6,322	4.2	6,265	3.3

In Tables 26 to 33 are presented data showing the monthly placements by the several free employment offices of the Bureau during the calendar years 1921 to 1925, inclusive. Table 34 shows the monthly placements by the San Diego office since its establishment in December, 1923.

An analysis of Table 26, and the subsequent tables relating to the placements of our employment bureaus shows considerable variations in the total number of placements each year since 1921. It must be remembered in studying these figures that an employment office does not create jobs for the unemployed and that the number of jobs furnished each year must vary with the existing industrial conditions. Thus, it will be seen (Table 26) that in 1922 and 1923 the total number

of jobs furnished was greatest. In 1925, the number of jobs was greater than in 1924, and that the average annual placements for the five years was 182,680 for all offices included in this table.

Chart 15 shows the average monthly placements for the five-year period and for the year 1925. It will be seen that the highest average monthly placements were made in September; the next highest in October; and the next highest in May and August.

TABLE 26—Total Number of Jobs Filled by the Fresno, Los Angeles, Oakland, Sacramento, San Francisco, San Jose and Stockton State Free Employment Bureaus from 1921 to 1925, by Years and by Months.

Months	1921	1922	1923	1924	1925	Average 1921-1925
January	7,745	9,592	13,456	10,827	7,659	9,856
February	7,283	9,089	15,195	9,932	7,368	9,773
March	10,175	13,271	22,988	11,379	10,612	13,685
April	11,287	14,889	23,485	12,237	12,862	14,952
May	10,866	21,367	30,401	12,907	15,535	18,215
June	11,999	24,680	24,963	11,744	16,732	18,024
July	10,057	21,242	23,016	11,193	17,340	16,570
August	11,927	24,743	24,527	12,131	17,474	18,160
September	14,009	28,064	25,538	15,142	19,378	20,426
October	13,354	26,176	23,040	13,508	18,161	18,848
November	11,057	20,049	15,009	9,539	12,202	13,571
December	9,482	13,487	11,358	8,309	10,364	10,600
Totals	129,241	226,649	252,976	138,848	165,687	182,680

TABLE 27—Total Number of Jobs Filled by the Fresno State Free Employment Bureau from 1921 to 1925 by Years and by Months.

Months	1921	1922	1923	1924	1925	Average, 1921-1925
January	759	998	877	414	347	679
February	804	950	916	453	417	708
March	1,159	1,293	1,248	412	590	940
April	724	1,338	955	633	691	868
May	655	1,734	1,645	760	1,146	1,184
June	864	1,591	1,282	640	1,049	1,085
July	601	1,397	1,160	527	1,048	947
August	955	1,652	1,454	910	895	1,173
September	1,699	2,207	1,560	957	1,341	1,555
October	1,016	1,925	1,705	617	1,303	1,313
November	857	1,347	788	469	722	837
December	855	679	433	347	526	570
Totals	10,928	17,111	14,042	7,139	10,075	11,859

TABLE 28—Total Number of Jobs Filled by the Los Angeles State Free Employment Bureau from 1921 to 1925 by Years and by Months.

Months	1921	1922	1923	1924	1925	Average 1921-1925
January	3,530	4,484	6,576	4,706	3,167	4,501
February	3,197	4,331	7,248	4,343	2,911	4,406
March	4,079	6,024	11,210	4,473	3,720	5,001
April	5,188	6,538	11,376	4,744	5,105	6,590
May	4,829	6,272	14,560	4,508	5,658	7,765
June	5,549	10,978	10,967	4,410	6,092	7,599
July	4,761	9,929	9,593	3,950	5,943	6,835
August	5,105	10,250	8,858	4,020	6,092	6,867
September	6,056	12,337	10,029	6,052	7,275	8,350
October	6,410	11,523	9,219	5,544	7,114	7,963
November	5,439	9,335	6,074	3,871	4,890	6,042
December	4,451	6,553	4,916	3,467	4,137	4,703
Totals	58,609	101,554	111,220	54,090	62,134	77,523

TABLE 29—Total Number of Jobs Filled by the Oakland State Free Employment Bureau from 1921 to 1925 by Years and by Months.

Months	1921	1922	1923	1924	1925	Average, 1921-1925
January	1,052	1,319	2,106	1,771	1,499	1,549
February	1,065	1,210	2,584	1,608	1,469	1,587
March	1,544	1,863	3,475	2,062	2,196	2,228
April	1,614	2,352	3,455	2,205	2,222	2,370
May	1,536	2,752	3,666	2,241	2,583	2,556
June	1,583	2,658	3,211	1,802	2,855	2,422
July	1,423	2,410	3,165	1,596	2,948	2,308
August	1,548	3,209	3,580	1,890	3,101	2,666
September	1,587	3,187	3,198	2,065	3,173	2,642
October	1,631	3,110	3,338	2,102	3,307	2,698
November	1,364	3,015	2,345	1,728	2,281	2,147
December	1,352	2,170	2,222	1,645	2,039	1,886
Totals	17,299	29,255	36,345	22,715	29,673	27,057

TABLE 30—Total Number of Jobs Filled by the Sacramento State Free Employment Bureau from 1921 to 1925 by Years and by Months.

Months	1921	1922	1923	1924	1925	Average, 1921-1925
January	383	312	228	286	228	287
February	208	222	316	261	212	244
March	308	393	617	316	322	391
April	433	566	754	454	527	547
May	435	1,258	1,244	594	772	861
June	601	1,469	1,177	431	989	933
July	574	1,279	994	686	848	876
August	776	1,705	1,292	932	741	1,089
September	709	1,804	1,732	925	991	1,234
October	695	1,661	1,342	837	882	1,083
November	524	955	558	310	349	539
December	288	412	241	224	397	312
Totals	5,934	12,036	10,495	6,266	7,258	8,398

TABLE 31—Total Number of Jobs Filled by the San Francisco State Free Employment Bureau from 1921 to 1925 by Years and by Months.

Months	1921	1922	1923	1924	1925	Average 1921-1925
January	1,112	1,730	2,713	2,829	1,772	2,031
February	1,170	1,761	3,190	2,448	1,804	2,075
March	1,723	2,580	4,748	3,185	2,630	2,973
April	1,956	2,758	5,220	3,145	3,141	3,244
May	1,998	4,008	6,777	3,302	3,427	3,902
June	1,962	5,638	6,330	3,229	3,666	4,165
July	1,641	4,183	5,830	3,196	3,809	3,732
August	2,030	5,637	6,466	2,773	4,359	4,253
September	1,950	5,515	6,287	3,203	4,115	4,214
October	1,877	5,421	5,215	2,951	3,617	3,816
November	1,666	3,950	3,465	2,356	2,596	2,807
December	1,623	2,816	2,648	2,020	2,282	2,278
Totals	20,708	45,997	58,889	34,637	37,218	39,490

TABLE 32—Total Number of Jobs Filled by the San Jose State Free Employment Bureau from 1921 to 1925 by Years and Months.

Months	1921	1922	1923	1924	1925	Average, 1921-1925
January.....	431	515	661	554	399	512
February.....	415	416	624	524	364	469
March.....	726	731	1,134	650	800	808
April.....	643	812	1,085	771	810	824
May.....	779	1,135	1,233	956	975	1,016
June.....	890	1,229	1,148	884	1,183	1,067
July.....	717	1,056	1,463	885	1,889	1,202
August.....	1,208	1,600	2,110	1,190	1,588	1,539
September.....	1,515	1,913	1,876	1,458	1,780	1,708
October.....	1,118	1,614	1,351	950	1,141	1,235
November.....	659	868	791	531	750	720
December.....	494	600	589	416	501	520
Totals.....	9,595	12,489	14,065	9,769	12,180	11,620

TABLE 33—Total Number of Jobs Filled by the Stockton State Free Employment Bureau from 1921 to 1925 by Years and by Months.

Months	1921	1922	1923	1924	1925	Average 1921-1925
January.....	469	234	295	264	217	296
February.....	424	199	317	295	191	285
March.....	636	387	556	281	354	443
April.....	729	525	640	285	366	509
May.....	654	1,208	1,276	546	974	932
June.....	550	1,117	848	348	898	752
July.....	340	988	811	353	855	669
August.....	305	690	767	407	698	573
September.....	493	1,101	847	472	703	723
October.....	601	922	870	507	797	739
November.....	548	579	388	274	614	481
December.....	419	257	299	200	482	311
Totals.....	6,168	8,207	7,914	4,232	7,149	6,734

TABLE 34—Total Number of Jobs Filled by the San Diego State Free Employment Bureau in 1924 and in 1925 by Years and by Months.*

Months	1921	1922	1923	1924	1925	Average 1924-1925
January.....				162	658	410
February.....				172	707	440
March.....				286	1,271	779
April.....				483	1,296	890
May.....				582	1,416	999
June.....				608	1,405	1,007
July.....				569	1,148	859
August.....				578	809	694
September.....				708	1,117	913
October.....				993	1,083	1,038
November.....				713	959	836
December.....			22	649	747	473
Totals.....			22	6,503	12,616	9,559

*The San Diego Bureau was opened in December, 1923.

Labor Requested and Labor Supplied.

During the fiscal year ended June 30, 1925, the eight full-time free employment offices received calls for 169,616 workers; in the following fiscal year, 210,449 workers were wanted by employers. In 1925, these bureaus placed 151,542 persons, and in 1926, they placed

190,041 persons. In the first year of the biennial fiscal period, the Bureau supplied 89.3 per cent of the total number of persons wanted by employers; in the second year of the biennial period, the Bureau supplied 90.3 per cent of the total number of persons wanted by employers. In this respect the free employment offices did better than during the last biennial period when the number of persons supplied was between 84 and 88 per cent of the number wanted by employers.

Cost per Job.

The cost to the state of filling the 341,583 jobs during the biennial period 1924-25 and 1925-26 was \$157,596.11, or 46 cents per job. The following tabulation shows the cost per job to the state during the last three biennial fiscal periods:

<i>Biennial fiscal period</i>	<i>Cost per job</i>
1920-21 and 1921-22 -----	54 cents
1922-23 and 1923-24 -----	36 cents
1924-25 and 1925-26 -----	46 cents

Thus, it will be seen that in the fiscal period covered by this report the cost of filling a job was 10 cents or 27.8 per cent greater than in the preceding biennial fiscal period, but it was 8 cents or 14.8 per cent less than during 1920-21 and 1921-22. In large measure, the higher cost of filling a job during the latest biennial period is due to the initial cost of opening new employment offices in Hollister, San Bernardino, Modesto, Marysville, Chico, and Bakersfield. The cost of opening these offices has already been incurred during the biennial fiscal period covered by this report, but the last five offices mentioned have not begun to function during this period.

Savings to the Workers.

The cost to the state for furnishing each free job has been estimated in the preceding paragraph at 46 cents. The average fee per job charged by general employment agencies, according to the latest data incorporated in this report, is \$2.27. During the biennial period covered by this report, the Bureau furnished free 341,583 jobs. If the workers who received these jobs free would have had to pay for them, the average fee charged by private employment agencies, the cost to them would have been \$775,393.41. But approximately only fifty-four per cent of the jobs furnished by the state free employment offices last eight days or over. We will assume, therefore, in order to make our estimate conservative, that the workers would have had to pay the average fee charged by private employment agencies only for the jobs lasting eight days or over. Fifty-four per cent of 341,583 jobs gives us a total of 184,455 jobs lasting eight days or over. If we multiply this number of jobs by \$2.27, the average fee, we arrive at \$418,713, the amount saved to the workers in two years. One-half of this, \$209,356, is the amount saved annually to the workers during the last two fiscal years, through the operation of the state free employment offices.

PRIVATE EMPLOYMENT AGENCIES.

In a preceding section of this report were presented data relating to the number of complaints received by the Bureau against persons for violating the provisions of the employment agency act. This section of the report is devoted to showing the number and kinds of agencies licensed by the Bureau of Labor Statistics, the fees charged by the agencies, the regulations of the Labor Commissioner pertaining to the private employment agencies, and the opinions of the Attorney General on matters pertaining to the interpretation of the employment agency act.

Number and Kind of Employment Agencies.

Table 35 shows the number of employment agencies licensed by the Bureau each year since 1910. It will be seen that with the exception of the years 1911, 1915, 1916, 1917, and 1919, each year showed an increase over the preceding year. The falling off in the number of employment agencies licensed by the Bureau during the fiscal years 1915, 1916, 1917 is undoubtedly due to the establishment of the free employment offices. In 1925 the number of employment agencies increased by 20, and in 1926, the number increased by 11.

Tables 36 and 37 show the kinds of agencies licensed by the Bureau. It will be observed that the largest number of agencies are "general," that is, agencies which furnished jobs to skilled and unskilled workers in various industries. The "commercial" agencies furnish jobs to men and women in office or professional work. The kinds of jobs furnished by the other agencies can readily be told by the names of these agencies, with the exception of the oriental agencies, which furnish largely, hotel and domestic jobs.

Fees Charged by Private Employment Agencies.

In Table 38 are shown the fees charged by commercial employment agencies. In this table data were tabulated for 44 commercial agencies whose contracts were verified as to the percentages of fees charged. It will be noticed that about half of the agencies charge fees ranging from 25 to 50 per cent of the first month's salaries. These fees are charged for positions lasting ninety days or more. For jobs lasting less than ninety days, commercial employment agencies generally charge ten per cent of the amount earned. Under our private employment agency act the employment agent may charge whatever fee is agreed upon between the agent and the applicant for employment. The law provides, however, that each agency must post a maximum schedule of fees, which the agency may not exceed, without having it first certified by the Labor Commissioner. The average fees charged by commercial and other employment agencies, for which data were tabulated in this report, are shown in Tables 39 to 51, inclusive. In these tables the average fees shown are for both temporary and permanent jobs. It is important to bear this fact in mind when studying the figures presented in Tables 39 to 51.

TABLE 35—Number of Licenses Issued by the Bureau to Private Employment Agencies Each Year from 1910 to 1926.

Year ending March 31	Number of licenses issued	Increase or (—) decrease	
		Number	Per cent
1910.....	321		
1911.....	302	—19	—5.9
1912.....	307	5	1.7
1913.....	310	3	1.0
1914.....	355	45	14.5
1915.....	264	—91	—25.6
1916.....	221	—43	—16.3
1917.....	195	—26	—11.8
1918.....	200	5	2.6
1919.....	184	—16	—8.0
1920.....	204	20	10.9
1921.....	238	34	16.7
1922.....	240	2	0.8
1923.....	248	8	3.3
1924.....	295	47	19.0
1925.....	315	20	6.8
1926.....	326	11	3.5

TABLE 36—Number of Employment Agencies Licensed by the Bureau from April 1, 1924, to March 31, 1925.

Class of agency	Total in state	Per cent of total	Number in		
			San Francisco	Los Angeles	All other towns
All agencies.....	315	100.0	62	121	132
Commercial.....	76	24.1	19	35	22
Hotel and domestic.....	48	15.2	9	11	28
General.....	106	33.7	14	23	69
Nurses.....	13	4.2	1	4	8
Oriental.....	18	5.7	12	6	
Teachers.....	12	3.8		7	5
Theatrical.....	42	13.3	7	35	

TABLE 37—Number of Employment Agencies Licensed by the Bureau from April 1, 1925, to March 31, 1926.

Class of agency	Total in state	Per cent of total	Number in		
			San Francisco	Los Angeles	All other towns
All agencies.....	326	100.0	62	133	131
Commercial.....	65	19.9	19	30	16
Hotel and domestic.....	40	12.6	9	13	19
General.....	115	35.3	14	23	78
Nurses.....	21	6.4	1	7	13
Oriental.....	21	6.4	13	8	
Teachers.....	10	3.1		5	5
Theatrical.....	53	16.3	6	47	

TABLE 38—Percentages of First Month's Salaries Charged by Commercial Agencies for "Permanent" Positions in the Year 1925-1926.

Percentages of first month's salaries charged for "permanent" positions	Number of agencies 1925-1926
Not less than 10 per cent nor more than 10 per cent.....	4
Not less than 5 per cent nor more than 10 per cent.....	1
Not less than 15 per cent nor more than 25 per cent.....	1
Not less than 17.5 per cent nor more than 25 per cent.....	-
Not less than 20 per cent nor more than 25 per cent.....	7
Not less than 20 per cent nor more than 30 per cent.....	6
Not less than 25 per cent nor more than 25 per cent.....	3
Not less than 25 per cent nor more than 30 per cent.....	-
Not less than 25 per cent nor more than 35 per cent.....	2
Not less than 25 per cent nor more than 33 per cent.....	5
Not less than 25 per cent nor more than 33 per cent.....	5
Not less than 33 per cent nor more than 33 per cent.....	5
Not less than 25 per cent nor more than 50 per cent.....	2
Not less than 27 per cent nor more than 30 per cent.....	2
Not less than 27 per cent nor more than 35 per cent.....	-
Not less than 30 per cent nor more than 35 per cent.....	3
Not less than 33.3 per cent nor more than 50 per cent.....	-
Total.....	44

Rules and Regulations Governing Private Employment Agencies.

By virtue of the authority vested in him by Section 19 of the Act Regulating Private Employment Agencies and for the purpose of facilitating and making certain, uniform and effective the enforcement of the provisions of this act, the Commissioner of Labor promulgated the following rules and regulations to govern all licensed employment agencies of California:

1. All provisions in employment agency contracts and receipts which provide for payment by applicants for employment of any fees for positions which are not on the books of the agency as bona fide orders on the date the applicant is sent out to the position, must be eliminated.

a. Under this ruling a contract can not provide that if a temporary position develops into a permanent one, either immediately or at some future time, the applicant agrees to pay the full permanent fee, after deducting therefrom the amount paid on a temporary basis. In other words, a position is either a temporary or permanent one and can not be both. A permanent position under the law is one lasting beyond ninety days.

b. Under this ruling a contract can not provide that if the applicant secures a position of another nature at a higher rate of pay he must pay an additional fee.

2. All provisions in employment agency contracts and receipts which provide that the applicant waives in advance his right to claim exemption from execution or attachment in case suit is brought to collect the employment agency fee, must be eliminated. If contracts and receipt forms are already printed the elimination may be made by crossing out the offending provisions but when new contracts or receipt forms are printed these provisions must be left out. (General Circular of January 13, 1925.)

3. Every applicant who is sent out for employment from whom a fee is to be received must be immediately given a uniform receipt in the form and containing the particulars required by section 11 of the Employment Agency Act.

4. Where contracts are used in addition to the uniform receipt, they must contain a cross-reference to the uniform receipt to the following effect: "This contract is subject to the terms of a uniform receipt to be issued later, to be numbered -----" and when the uniform receipt is issued, its number must be inserted in the space required.

5. All uniform receipts must be printed and numbered consecutively in printing, in original and in duplicate, the original to be given to the applicant and the duplicate to be kept at the agency.

6. All supplemental receipts for fees paid must be on either a uniform receipt blank containing the information required by Section 11 or on a supplemental receipt blank which refers to the original uniform receipt by number and is itself numbered consecutively in printing, in original and in duplicate, the original being given to the applicant paying the fee and the duplicate kept at the agency.

7. A sample copy of all contract and receipt forms used must be sent in to the San Francisco office of the Bureau for approval, if they have not already been sent in in connection with an application for license for the current year commencing April 1, 1926.

8. Every agency shall keep a registry of employers as provided by section 9 of the act which shall contain the information asked for in the approved form: namely, the order number; date of receipt of order; manner of its transmission; name and address of the person giving the order; name and address of the employer; the address where the applicant is to report for position; the kind of help wanted, the length of employment; rate of wages; hours of labor; whether or not board and lodging are furnished; the cost of transportation and by whom paid or advanced; and a general statement as to sanitary conditions and compliance with labor laws.

Such employers' register may be kept either in book form, card form or loose leaf ledger form.

9. In no case shall a registration fee be charged as this is in violation of section 12 of the act. Any deposit put up at a time when the agency does not have on its books a bona fide position to which the applicant paying the fee may immediately be sent is considered a registration fee within this ruling, which is based on an opinion from the Attorney General of California, dated April 6, 1926. In all cases where a fee is paid it must be applied to a particular position and a uniform receipt covering the position in question must be given the applicant in all cases where a fee is charged.

10. No agency shall be conducted in connection with premises where rooms are used for living purposes or where boarders or lodgers are kept. (General Circular of May 6, 1926.)

Rules and Regulations Governing Theatrical Agencies.

On June 26, 1926, the following regulations were promulgated by the Labor Commissioner to govern contracts between theatrical employment agencies and applicants for employment at these agencies. These regulations were promulgated after a public hearing was held in our Los Angeles office on June 16, 1926:

1. Each contract shall provide that in so far as engagements in the State of California are concerned, a special provision in the

contract, or a special contract, shall be made providing that all engagements to be filled within the State of California shall conform to the requirements of the Employment Agency Act of the State of California.

2. That such contracts shall provide sufficient information and full routing directions to be given to the artists, or performers, before any work is performed by them within the State of California.

3. That where the contract is made out of the State of California, it shall provide the number of bookings and the amounts to be earned within a certain period; and that the booker will be responsible for any lapses to the extent that the artists must be enabled to earn a specified sum within a specified period, and that the routing must end at the place of beginning.

4. Provision shall be made in the contracts for the transportation from and to the place of contract; also, that in case of termination of the contract for cause, suitable provision be made for the expense and transportation of the artist to the place where the contract was made.

5. The contract shall contain a special provision so as to call attention of the artist to the Child Labor Law of the State of California, which provides that a permit must be issued by proper authorities before a minor under eighteen years of age can perform, and that in issuing the permit, the authorities may exercise their own discretion.

6. The provisions in the contract providing for excuse from payment of compensation for service in cases beyond the control of the booking agency shall be eliminated in so far as the performances provided for are within the State of California.

Digest of the Opinions of the Attorney General on the Private Employment Agency Act of California.

The opinions of the Attorney General relating to the Private Employment Agency Act are briefly summarized in the following paragraphs. These opinions were secured by the Bureau to make the administration and enforcement of the law more effective.

1. Surety bonds furnished by employment agents may be cancelled with consent of Labor Commissioner.

Question: May a surety company withdraw from a bond filed by a licensee under the Employment Agency Act?

Opinion: The bond filed under the provisions of this act runs during the term of the license. It is a contract on the part of the surety company to pay damages arising from the misconduct of the licensee, as specified in section 7 of this act. As such contract it may be cancelled upon the consent of all the parties interested therein, so that when your department has accepted a new bond on behalf of the licensee there can be no objection to the cancellation of the old bond and the release of the surety found thereon from liability arising from any acts committed after such release. (Rendered April 20, 1916.)

2. Employment agencies charging fees to employers only do not require license from Labor Commissioner.

Question: If the employer, not the applicant for employment, pays the fee to the employment agency, does that agency require a license from the Labor Commissioner?

Opinion: Reading the act as a whole—it appears to be the clear intent of the legislature to regulate as employment agencies those persons who engage in such business for a fee to be exacted from the applicant. (Rendered August 25, 1917.)

3. One employment agency license may be issued to several persons and to nonresidents of California.

Question: (1) May an employment agency license be issued to a partnership, copartnership or corporation?

(2) May an employment agency license be issued to a nonresident of the state or to a foreign corporation?

Opinion: (1) Where a partnership applies for a license to conduct an employment agency and the statutory requirements are complied with, the Commissioner of Labor is authorized, if he approves of the application and the bond, to issue a license to conduct such agency, and it is my opinion that under such circumstances it is proper that the license be issued, for instance in the name of John Doe and Richard Roe, copartners, doing business under the firm name and style of Doe & Roe. In such event, neither of the partners would be licensed to carry on the business of an employment agency individually, and if either of the partners should desire to engage in the business of procuring employment for persons, not as a partner, but as an individual and independently of the partnership, it would be necessary, of course, that he first obtain an individual license.

(2) In the absence of provision to the contrary, I am of the opinion that a license may legally issue to a foreign corporation if it meets the statutory requirements to the satisfaction of the Commissioner of Labor, for a corporation is expressly declared in section 1 of the act to be a "person" subject to license. In such case it would seem that the license should be issued in the name of the corporation and such license would entitle the designated agent of the corporation in this state to carry on the business of an employment agency on behalf of the corporation. (Rendered February 12, 1918.)

4. Orders on employers for unearned wages or salaries are invalid.

Question: Several employment agencies have the following paragraph included in the agreements which applicants for employment are required to sign upon accepting a position:

"This agreement shall constitute an order on my employers for any commission that may be due said----- and said employer is hereby requested to pay such amount to said----- and charge the same against my salary."

Do agreements including such paragraphs come within the provisions of section 955 of the Civil Code of this state?

Opinion: Such agreements are assignments or orders for wages or salaries prior to the same having been earned and as such it is not valid under that portion of section 955, which reads as follows:

"No assignment of, or order for, wages or salary shall be valid unless at the time of the making thereof, such wages or salary have been earned, except for the necessities of life and then only to the person or persons furnishing such necessities of life directly and then only for the amount needed to furnish such necessities." (Rendered June 10, 1922.)

5. Employment agencies may charge fees for positions actually sold to applicants.

Question: May the Labor Commissioner disapprove contracts between employment agents and applicants for employment which contain the following provisions?

First: That if a temporary position develops into a permanent position, either immediately or at some future time, the applicant agrees to pay the full permanent fee, after deducting therefrom the amount paid on a temporary basis.

Second: That if the applicant secures a position of another nature at higher salary he must pay additional fee. For instance, a man who is both a bookkeeper and a clerk is placed in a position as a clerk. Thirty days later the bookkeeper for the firm quits and the applicant who was placed as a clerk is given his position as bookkeeper at a higher rate of pay.

Third: That the applicant waives exemption from execution or attachment in case suit is brought to collect the employment agency fee.

Opinion: First, under sections 11, 12, and 19 of the Employment Agency Act it is not within the power of employment agencies to enter into the character of contract which would obligate the applicant to pay a fee for a full time position when he was first sold a temporary position.

Second: The act certainly does not contemplate that forever after a position is secured for the applicant by employment agency, this agency may follow and enjoy increased income received by the applicant by reason of his intelligent attention to his duties.

Third: The Supreme Court of this state in the case of *Industrial Loan and Investment Co. vs. Superior Court of California*, reported in 189 Cal. 546, declares such an agreement on the part of applicant to waive in advance his rights to exemption from attachment or execution would be a void contract. (Rendered December 20, 1924.)

6. Nurses' Registries who are members of the California State Nurses' Association do not come within the purview of the Employment Agency Act.

Question: Are the official nurses' registries of the California State Nurses' Association employment agencies within the meaning of section 1 of the Employment Agency Act?

Opinion: My understanding is that the nurses' registries to which you refer are conducted by the different branches of the California State Nurses' Association, a corporation organized for the benefit of professional nurses and not for financial profit. These organizations are very much the same character as would be similar organizations of physicians, and attorneys, and are also comparable to labor union organizations. So long as they limit their activities to their own membership and do not hold themselves out publicly as employment agencies it would appear that they do not come within the scope of the Employment Agency Act of this State. (Rendered February 20, 1926.)

TABLE 39.—Number of Temporary and Permanent Jobs Furnished by 93 General Private Employment Agencies in California; Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes				
1924-25 and 1925-26 data for 93 agencies—										
Both sexes.....	495,040	\$1,195,327 78	94,452	\$284,382 32	\$246,019 72	\$38,362 60	\$3,195 03	400,588	\$910,945 46	\$2 27
Males.....	466,579	1,116,034 47	87,092	260,994 32	225,380 57	35,413 75	3,035 55	379,487	855,040 15	2 25
Females.....	28,461	79,293 31	7,360	23,388 00	20,439 15	2,948 85	159 48	21,101	55,905 31	2 65
1925-26 data for 82 agencies—										
Both sexes.....	293,804	711,579 55	59,462	178,985 61	158,185 63	20,799 98	1,960 76	234,342	532,593 94	2 27
Males.....	273,107	647,348 21	54,061	161,801 65	143,071 06	18,730 59	1,801 28	219,046	485,546 36	2 21
Females.....	20,697	64,231 34	5,401	17,183 96	15,114 57	2,069 39	159 48	15,296	47,047 38	3 08
1924-25 data for 64 agencies—										
Both sexes.....	201,236	483,748 23	34,990	105,396 71	87,834 09	17,562 62	1,234 27	166,246	378,351 52	2 28
Males.....	193,472	468,686 26	33,031	99,192 67	82,509 51	16,683 16	1,234 27	160,441	369,493 59	2 30
Females.....	7,764	15,061 97	1,959	6,204 04	5,324 58	879 46	---	5,805	8,857 93	1 52

TABLE 40.—Number of Temporary and Permanent Jobs Furnished by 19 General Private Employment Agencies in Los Angeles, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of net expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes				
1924-25 and 1925-26 for 19 agencies—										
Both sexes.....	184,510	\$464,472 05	52,048	\$169,769 73	\$152,067 24	\$17,702 49	\$989 97	132,462	\$294,702 32	\$2 22
Males.....	174,841	431,992 81	49,027	159,775 15	143,717 72	16,057 43	830 49	125,814	272,217 66	2 16
Females.....	9,669	32,479 24	3,021	9,994 58	8,349 52	1,645 06	159 48	6,648	22,484 66	3 38
1925-26 data for 19 agencies—										
Both sexes.....	114,813	282,051 96	33,163	104,831 43	95,268 67	9,562 76	735 06	81,650	178,120 53	2 18
Males.....	107,887	255,820 27	30,931	97,736 00	89,438 75	8,297 35	570 48	76,956	158,084 27	2 05
Females.....	6,926	27,131 69	2,232	7,095 43	5,829 92	1,265 51	139 48	4,694	20,036 26	4 27
1924-25 data for 13 agencies—										
Both sexes.....	69,697	181,520 09	18,885	64,938 30	55,798 57	8,139 73	254 01	50,812	116,581 79	2 29
Males.....	66,954	176,172 54	18,096	62,039 15	54,278 97	7,760 18	254 01	48,858	114,133 39	2 34
Females.....	2,743	5,347 55	789	2,899 15	2,519 60	379 55	-----	1,954	2,448 40	1 25

¹ Private employment agencies often send out several applicants to the same position.

all applicants sent out; while the word **net** refers to the successful applicants.

Under the law, the agencies must refund the fees of unsuccessful applicants.

The word **gross** refers to

TABLE 41 Number of Temporary and Permanent Jobs Furnished by 11 General Private Employment Agencies in San Francisco, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross ¹ jobs furnished	Total amount of gross fees collected	Fees refunded			Total amount of expenses refunded	Total number of net ¹ jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes			
1924-25 and 1925-26 data for 11 agencies—									
Both sexes.....	90,858	\$260,531 11	25,284	\$68,212 83	\$55,546 58	\$12,616 25	74,574	\$192,318 28	\$2 58
Males.....	90,427	250,063 30	23,435	62,581 13	50,186 08	12,395 05	72,992	187,482 17	2 57
Females.....	3,431	10,467 81	1,849	5,631 70	5,410 50	221 20	1,582	4,836 11	3 06
1925-26 data for 11 agencies—									
Both sexes.....	50,633	151,121 06	16,841	46,382 05	39,563 18	6,818 87	42,792	112,739 01	2 63
Males.....	56,292	148,653 25	14,962	40,750 35	34,152 68	6,597 67	41,210	107,902 90	2 62
Females.....	3,431	10,467 81	1,849	5,631 70	5,410 50	221 20	1,582	4,836 11	3 06
1924-25 data for 7 agencies—									
Both sexes.....	40,225	101,410 05	8,443	21,830 78	16,033 40	5,797 38	31,782	79,579 27	2 50
Males.....	40,225	101,410 05	8,443	21,830 78	16,033 40	5,797 38	31,782	79,579 27	2 50
Females.....									

TABLE 42 Number of Temporary and Permanent Jobs Furnished by 16 General Private Employment Agencies in Sacramento, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross ¹ jobs furnished	Total amount of gross fees collected	Fees refunded			Total amount of expenses refunded	Total number of net ¹ jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes			
1924-25 and 1925-26 data for 16 agencies—									
Both sexes.....	105,116	\$256,580 43	7,931	\$18,821 99	\$16,041 05	\$2,780 94	97,185	\$237,758 44	\$2 44
Males.....	105,091	236,526 43	7,927	18,815 49	16,036 05	2,779 44	97,164	237,710 94	2 44
Females.....	25	54 00	4	6 50	5 00	1 50	21	47 50	2 26
1925-26 data for 15 agencies—									
Both sexes.....	57,254	138,038 30	4,370	10,364 54	9,174 09	1,190 45	52,884	127,673 76	2 41
Males.....	57,234	137,994 80	4,368	10,363 04	9,174 09	1,188 95	52,866	127,631 76	2 41
Females.....	20	43 50	2	1 50		1 50	18	42 00	2 33
1924-25 data for 15 agencies—									
Both sexes.....	47,862	118,542 13	3,561	8,457 45	6,866 96	1,590 49	44,301	110,084 68	2 48
Males.....	47,857	118,531 63	3,559	8,452 45	6,861 96	1,590 49	44,298	110,079 18	2 48
Females.....	5	10 50	2	5 00	5 00		3	5 50	1 83

¹ Private employment agencies often send out several applicants to the same position.all applicants sent out; while the word **net** refers to the successful applicants.

Under the law, the agencies must refund the fees of unsuccessful applicants.

The word **gross** refers to

TABLE 43—Number of Temporary and Permanent Jobs Furnished by 47 General Private Employment Agencies in Other Towns, Total Fees Collected, Total Fees Refunded, and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job	
			Number	Total	Jobs not secured	For other causes					
1924-25 and 1925-26 data for 47 agencies—											
Both sexes.....	105,556	\$213,744 19	9,189	\$27,577 77	\$22,314 85	\$5,262 92	\$318 00	96,367	\$186,166 42	\$1 93	
Males.....	90,220	177,451 93	6,703	19,822 55	15,640 72	4,181 83	318 00	83,517	157,629 38	1 89	
Females.....	15,336	36,292 26	2,486	7,755 22	6,674 13	1,081 09	---	12,850	28,537 04	2 22	
1925-26 data for 37 agencies—											
Both sexes.....	62,104	131,468 23	5,088	17,407 59	14,179 69	3,227 90	269 35	57,016	114,060 64	2 00	
Males.....	51,784	104,879 89	3,770	12,952 26	10,305 54	2,646 72	269 35	48,014	91,927 63	1 91	
Females.....	10,320	26,588 34	1,318	4,455 33	3,874 15	581 18	---	9,002	22,133 01	2 46	
1924-25 data for 29 agencies—											
Both sexes.....	43,452	82,275 96	4,101	10,170 18	8,135 16	2,035 02	48 65	39,351	72,105 78	1 83	
Males.....	38,436	72,572 04	2,933	6,870 29	5,335 18	1,535 11	48 65	35,503	65,701 75	1 85	
Females.....	5,016	9,703 92	1,168	3,299 89	2,799 98	499 91	---	3,848	6,404 03	1 67	

TABLE 44—Number of Temporary and Permanent Jobs Furnished by 57 Commercial Private Employment Agencies in California, Total Fees Collected, Total Fees Refunded, and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes				
924-25 and 1925-26 data for 57 agencies—										
Both sexes.....	54,975	\$747,614 12	4,032	\$49,221 99	\$18,422 28	\$30,654 27	\$145 44	50,943	\$698,392 13	\$13 70
Males.....	15,919	285,228 91	1,852	27,505 20	14,893 06	12,582 45	29 69	14,067	257,723 71	18 32
Females.....	39,056	462,385 21	2,180	21,716 79	3,529 22	18,071 82	115 75	36,876	440,668 42	11 95
925-26 data for 46 agencies—										
Both sexes.....	30,718	414,201 51	2,314	27,794 28	10,550 33	17,121 65	122 30	28,404	386,407 23	13 60
Males.....	8,888	161,524 90	1,128	16,045 76	9,038 88	6,981 63	25 25	7,760	145,479 14	18 74
Females.....	21,830	252,676 61	1,186	11,748 52	1,511 45	10,140 02	97 05	20,644	240,928 09	11 67
924-25 data for 48 agencies—										
Both sexes.....	24,257	333,412 61	1,718	21,427 71	7,871 95	13,532 62	23 14	22,539	311,984 90	13 84
Males.....	7,031	123,704 01	724	11,459 44	5,854 18	4 44	4 44	6,307	112,244 57	17 79
Females.....	17,226	209,708 60	994	9,968 27	2,017 77	7,931 80	18 70	16,232	199,740 33	12 30

¹ Private employment agencies often send out several applicants to the same position.all applicants sent out; while the word **net** refers to the successful applicants.² Based on complete reports for 1020 months in the two years.³ Based on complete reports for 488 months in 1925-26.

Under the law, the agencies must refund the fees of unsuccessful applicants.

The word **gross** refers to all applicants sent out; while the word **net** refers to the successful applicants.⁴ Based on complete reports for 532 months in 1924-25.

TABLE 45—Number of Temporary and Permanent Jobs Furnished by 24 Commercial Private Employment Agencies in Los Angeles, Total Fees Collected, Total Fees Refunded, and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of agencies ¹ jobs furnished	Total amount of gross fees collected	Fees refunded			Total amount of net expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes			
1924-25 and 1925-26 data for 24 agencies ² —									
Both sexes.....	23,306	\$358,493 84	1,784	\$21,069 35	\$2,431 47	\$18,513 58	21,522	\$337,426 49	\$15 67
Males.....	6,333	132,752 60	571	8,998 69	1,834 38	7,107 06	5,662	123,789 00	21 86
Females.....	17,073	225,740 15	1,213	12,102 66	587 09	11,406 32	15,860	213,637 49	13 47
1925-26 data for 21 agencies ³ —									
Both sexes.....	14,844	212,708 83	979	10,779 93	391 87	10,265 76	13,865	201,928 90	14 56
Males.....	3,968	80,483 84	290	4,176 44	179 12	3,972 07	3,678	76,307 40	20 74
Females.....	10,876	132,224 99	689	6,603 49	212 75	6,293 69	10,187	125,621 50	12 33
1924-25 data for 19 agencies ⁴ —									
Both sexes.....	8,462	145,787 01	805	10,280 42	2,029 60	8,247 82	7,657	135,497 59	17 69
Males.....	2,265	52,271 85	281	4,790 25	1,655 26	3,134 99	1,984	47,481 60	23 93
Females.....	6,197	93,515 16	524	5,490 17	374 34	5,112 83	5,673	88,015 99	15 51

¹ Private employment agencies often send out several applicants to the same position.

all applicants sent out; while the word **net** refers to the successful applicants.

² Based on complete reports of 427 months in the two years.

³ Based on complete reports of 213 months in 1925-26.

⁴ Based on complete reports of 214 months in 1924-25.

Under the law, the agencies must refund the fees of unsuccessful applicants.

The word **gross** refers to

TABLE 46.—Number of Temporary and Permanent Jobs Furnished by 20 Commercial Private Employment Agencies in San Francisco, Total Fees Collected, Total Fees Refunded, and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs ¹ furnished	Total amount of gross fees collected	Fees refunded				Total amount of expenses refunded	Total number of net jobs ¹ furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes				
1924-25 and 1925-26 data for 20 agencies:—										
Both sexes.....	25,059	\$304,947 91	1,934	\$25,271 44	\$15,190 94	\$10,073 80	23,125	\$279,676 47	\$12 09	
Males.....	8,166	129,021 32	1,204	17,722 30	12,829 78	4,892 52	6,962	111,299 02	15 98	
Females.....	16,893	175,926 59	730	7,549 14	2,361 16	5,181 28	16,163	168,377 45	10 41	
1925-26 data for 14 agencies:—										
Both sexes.....	12,395	154,304 49	1,108	14,895 98	9,659 79	5,236 19	11,287	139,408 51	12 35	
Males.....	4,157	68,372 74	777	11,210 60	8,740 51	2,470 09	3,380	57,162 14	16 91	
Females.....	8,238	85,931 75	331	3,685 38	919 28	2,766 10	7,907	82,246 37	10 40	
1924-25 data for 16 agencies:—										
Both sexes.....	12,664	150,643 42	826	10,375 46	5,531 15	4,837 61	11,838	140,267 96	11 84	
Males.....	4,009	60,648 58	427	6,511 70	4,089 27	2,422 43	3,582	54,136 88	15 11	
Females.....	8,655	89,994 84	399	3,863 76	1,441 88	2,415 18	8,256	86,131 08	10 43	

¹ Private employment agencies often send out several applicants to the same position. all applicants sent out; while the word **net** refers to the successful applicants.

² Based on complete reports of 326 months in the two years.

³ Based on complete reports of 150 months in 1925-26.

⁴ Based on complete reports of 176 months in 1924-25.

Under the law, the agencies must refund the fees of unsuccessful applicants.

The word **gross** refers to

TABLE 47—Number of Temporary and Permanent Jobs Furnished by 13 Commercial Private Employment Agencies in Other Towns, Total Fees Collected, Total Fees Refunded, and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job	
			Number	Total	Jobs not secured	For other causes					
1924-25 and 1925-26 data for 13 agencies—											
Both sexes.....	6,610	\$84,170 37	314	\$2,881 20	\$809 87	\$2,066 89	\$4 44	6,296	\$81,289 17	\$12 91	
Males.....	1,520	23,451 90	77	816 21	228 90	582 87	-----	1,443	22,635 69	15 68	
Females.....	5,090	60,718 47	237	2,064 99	580 97	1,484 02	4 44	4,853	58,653 48	12 08	
1925-26 data for 11 agencies ² —											
Both sexes.....	3,479	47,188 19	227	2,118 37	498 67	1,619 70	-----	3,252	45,069 82	13 85	
Males.....	763	12,668 32	61	688 72	119 25	539 47	-----	702	12,009 60	17 10	
Females.....	2,716	34,519 87	166	1,439 65	379 42	1,080 23	-----	2,550	33,060 22	12 96	
1924-25 data for 13 agencies ⁴ —											
Both sexes.....	3,131	36,982 18	87	762 83	311 20	447 19	4 44	3,044	36,219 35	11 89	
Males.....	757	10,783 58	16	157 49	109 65	43 40	4 44	741	10,636 09	14 34	
Females.....	2,374	26,198 60	71	605 34	201 55	403 79	-----	2,303	25,593 26	11 11	

¹ Private employment agencies often send out several applicants to the same position. all applicants sent out; while the word **net** refers to the successful applicants.

² Based on complete reports of 967 months in two years.

³ Based on complete reports of 125 months in 1925-26.

⁴ Based on complete reports of 142 months in 1924-25.

Under the law, the agencies must refund the fees of unsuccessful applicants. The word **gross** refers to

TABLE 48—Number of Temporary and Permanent Jobs Furnished by 65 Domestic, Hotel and Oriental Private Employment Agencies in California, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of net expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job	
						For other causes					
			Number	Total	Jobs not secured						
1924-25 and 1925-26 data for 65 agencies—											
Both sexes.....	125,828	\$493,970 12	43,242	\$156,212 93	\$147,931 49	\$8,281 44	\$446 30	82,586	\$337,757 19	\$4 09	
Males.....	74,075	276,860 09	24,023	92,886 48	86,732 42	6,154 06	247 19	50,652	183,973 61	3 63	
Females.....	51,753	217,110 03	19,219	63,326 45	61,199 07	2,127 38	199 11	31,934	153,783 58	4 82	
1925-26 data for 42 agencies—											
Both sexes.....	56,361	221,207 05	19,339	72,440 49	67,361 69	5,078 80	136 45	37,022	148,706 56	4 02	
Males.....	34,468	123,269 61	10,727	43,298 50	39,287 12	4,011 38	49 72	23,741	79,971 11	3 37	
Females.....	21,893	97,937 44	8,612	29,141 99	28,074 57	1,067 42	86 73	13,281	68,795 45	5 17	
1924-25 data for 55 agencies—											
Both sexes.....	69,467	272,763 07	23,903	83,772 44	80,569 80	3,202 64	309 85	45,564	188,990 63	4 15	
Males.....	40,207	153,590 48	13,296	49,587 98	47,445 30	2,142 68	197 47	26,911	104,002 50	3 87	
Females.....	29,260	119,172 59	10,607	34,184 46	33,124 50	1,059 96	112 38	18,653	84,988 13	4 56	

TABLE 49—Number of Temporary and Permanent Jobs Furnished by 20 Hotel, Domestic and Oriental Private Employment Agencies in San Francisco, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross ¹ jobs furnished	Total amount of gross fees collected	Fees refunded				Total amount of net expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes				
1924-25 and 1925-26 data for 20 agencies—										
Both sexes.....	36,728	\$174,328 03	15,487	\$59,389 86	\$57,379 75	\$2,010 11	\$91 87	21,241	\$114,938 17	\$5 41
Males.....	22,132	119,612 30	9,361	40,263 39	38,793 91	1,469 48	58 33	12,771	79,348 91	6 21
Females.....	14,596	54,715 73	6,126	19,126 47	18,585 84	540 63	33 54	8,470	35,589 26	4 20
1925-26 data for 15 agencies—										
Both sexes.....	15,939	73,223 93	6,408	25,406 54	24,510 99	895 55	28 81	9,531	47,817 39	5 02
Males.....	9,505	48,311 88	3,873	17,318 52	16,667 27	651 25	12 21	5,632	30,993 36	5 50
Females.....	6,434	24,912 05	2,535	8,088 02	7,843 72	244 30	16 60	3,899	16,824 03	4 31
1924-25 data for 17 agencies—										
Both sexes.....	20,780	101,104 10	9,079	33,983 32	32,868 76	1,114 56	63 06	11,710	67,120 78	5 73
Males.....	12,627	71,300 42	5,488	22,944 87	22,126 64	818 23	46 12	7,139	48,355 55	6 77
Females.....	8,162	29,803 68	3,591	11,038 45	10,742 12	296 33	16 94	4,571	18,765 23	4 11

¹ Private employment agencies often send out several applicants to the same position. Under the law, the agencies must refund the fees of unsuccessful applicants. The word **gross** refers to all applicants sent out; while the word **net** refers to the successful applicants.

TABLE 50—Number of Temporary and Permanent Jobs Furnished by 22 Hotel, Domestic and Oriental Private Employment Agencies in Los Angeles, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded			Total amount of expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes			
1924-25 and 1925-26 data for 22 agencies—									
Both sexes.....	73,697	\$267,445 86	20,189	\$80,057 35	\$82,361 50	\$3,695 85	48,508	\$181,388 61	\$3 74
Males.....	47,361	146,000 29	14,184	48,467 82	46,226 97	2,240 85	33,177	97,532 47	2 94
Females.....	26,336	121,445 67	11,005	37,589 53	36,134 53	1,455 00	15,331	83,856 14	5 47
1925-26 data for 13 agencies—									
Both sexes.....	33,549	125,945 71	11,954	43,525 20	41,857 70	1,667 50	21,595	82,420 51	3 82
Males.....	22,413	70,466 47	6,540	22,639 44	21,667 19	942 25	35 33	47,872 03	3 01
Females.....	11,136	55,479 24	5,414	20,885 76	20,190 51	725 25	5,722	34,593 48	6 04
1924-25 data for 20 agencies—									
Both sexes.....	40,148	141,500 25	13,235	42,532 15	40,503 80	2,028 35	26,913	98,968 10	3 68
Males.....	24,948	75,533 82	7,644	25,828 38	24,529 78	1,298 60	17,304	49,765 44	2 87
Females.....	15,200	65,966 43	5,591	16,703 77	15,974 02	729 75	9,609	49,202 66	5 13

TABLE 51—Number of Temporary and Permanent Jobs Furnished by 23 Hotel, Domestic and Oriental Private Employment Agencies in Other Towns, Total Fees Collected, Total Fees Refunded and Average Fee per Temporary and Permanent Job, 1924-1925 and 1925-1926.

Applicants	Number of gross jobs furnished	Total amount of gross fees collected	Fees refunded			Total amount of expenses refunded	Total number of net jobs furnished	Total amount of net fees collected	Average net fee per job
			Number	Total	Jobs not secured	For other causes			
1924-25 and 1925-26 data for 23 agencies—									
Both sexes.....	15,403	\$52,196 13	2,566	\$10,765 72	\$8,190 24	\$2,575 48	12,837	\$41,430 41	\$3 23
Males.....	5,182	11,247 50	478	4,155 27	1,711 54	2,443 73	4,704	7,062 23	1 51
Females.....	10,221	40,948 63	2,088	6,610 45	6,478 70	131 75	8,133	34,338 18	4 22
1925-26 data for 14 agencies—									
Both sexes.....	6,873	22,037 41	977	3,508 75	993 00	2,515 75	5,896	18,528 66	3 14
Males.....	2,550	4,491 26	314	3,240 51	922 66	2,417 88	2,138	1,150 72	2 52
Females.....	4,323	17,546 15	663	168 21	70 34	97 87	3,660	17,377 94	4 75
1924-25 data for 18 agencies—									
Both sexes.....	8,530	30,158 72	1,589	7,256 97	7,197 24	59 73	6,941	22,901 75	3 30
Males.....	2,632	6,756 24	164	814 73	788 88	25 85	2,468	5,941 51	2 41
Females.....	5,898	23,402 48	1,425	6,442 24	6,408 36	33 88	4,473	16,960 24	3 79

* Private employment agencies often send out several applicants to the same position. Under the law, the agencies must refund the fees of unsuccessful applicants. The word gross refers to all applicants sent out, while the word net refers to the successful applicants.

REPORT ON THE MEXICAN LABOR SITUATION IN THE IMPERIAL VALLEY.

SAN FRANCISCO, APRIL 2, 1926.

HON. WALTER G. MATHEWSON, Commissioner,
Bureau of Labor Statistics,
State Building, Civic Center, San Francisco, California.

SIR: In compliance with your verbal instructions, I visited the Imperial Valley between March 3d and 12th for the purpose of ascertaining, as accurately as possible, the following facts:

First—Whether there has been a shortage of labor in the planting and harvesting of crops of the valley during the last season.

Second—Whether a shortage of labor is anticipated by the growers during the harvesting of the crops in 1926.

Third—Whether the plan of registering Mexican workers by the Associated Labor Bureau is likely to relieve the labor situation in the Imperial County, and

Fourth—Whether the plan of registering the Mexicans residing in the Imperial Valley is in any sense a violation of the labor laws of our state.

The Meaning of "Shortage of Labor."

Since the pivotal point of my investigation was the question of the demand and supply of labor in the Imperial County, it is desirable, in the interest of clear thinking, to define the term "shortage of labor." From the practical as well as the theoretical points of view a shortage of labor means one thing to the individual farmer or grower, and another thing to the community as a whole. When trading is brisk and prices are good, the individual grower is eager and anxious to harvest his entire crop at a time when prices are highest. If, because of his inability to secure sufficient help, the grower can not harvest his entire crop at the most propitious and profitable time, he feels that he is suffering a financial loss which he considers equivalent to the total value of his crop at the prevailing good prices. Estimates of losses because of labor shortage are too often arrived at by the simple expedient of multiplying the entire crop by the best quoted prices. Such estimates are wrong because they are based upon the fallacious assumption that the same prices would obtain even if the entire crop had been thrown upon the market. The loss which some individual may suffer as a result of his own inability to harvest his crop does not indicate a loss to the community as a whole. The market demand for the commodity might be fully satisfied without the crop of one or several growers, and the total money return for a partial crop might be greater than would be the total money return for the whole crop had it been completely harvested and marketed.

"Shortage of Labor" in Thinning Lettuce in 1925.

Many growers in the Imperial Valley told me that during the months of September, October, November and December they experienced a

shortage of labor in the thinning of lettuce and the picking of cotton. Among those who reported a shortage of labor in the thinning of lettuce were the following:

	<i>Number Short</i>
1. Gardener and Cuff-----	16 men thinning lettuce.
(Cultivate 250 acres of lettuce; 80 acres of alfalfa.)	
2. Earl Fruit Company-----	30 men thinning lettuce.
(Cultivate 300 acres lettuce; 400 acres cantaloupes.)	
3. Jack Bros. and McBurney Co.-----	"Short on all crops."
(Cultivate 660 acres lettuce; 745 acres cantaloupes.)	
Number not stated.	
4. Sears Bros. and Company-----	50 men thinning lettuce.
(Cultivate 100 acres lettuce; 220 acres cantaloupes.)	
5. S. A. Gerrad Co.-----	"Short last November."
(Cultivate 1995 acres lettuce and cantaloupes.)	
6. Will S. Fawsette-----	"Short during rush season."
(Cultivate 400 acres lettuce; 700 acres cantaloupes.)	
7. Howard P. Fetes-----	"Short September and October, 1925."
(140 acres of lettuce and cantaloupes.)	

Among the growers who reported that there was no shortage of labor are the following:

1. Robert E. Leahy Co. Inc.
(Cultivate 500 acres of lettuce; 150 acres of cantaloupes.)
2. Peppers Fruit Co.
(Cultivate 227 acres of lettuce; 904 acres cantaloupes.)
3. Ben Askerman & Co.
(Cultivate 120 acres of lettuce; 170 acres grapes; 320 acres cantaloupes.)
4. Miller and Cummings.
(Cultivate 800 acres of lettuce; 1600 acres of cantaloupes.)
5. Cochrane and Hunter Co.
(Cultivate 160 acres of lettuce; 80 acres of cantaloupes.)
6. Youmen & Co.
(Cultivate 220 acres of lettuce and 350 acres of cantaloupes.)

Although many growers and other persons I interviewed told me that the Imperial Valley had experienced a shortage of labor in the thinning of lettuce, there are no indications at the present time that the lettuce crop has suffered as a result of the supposed shortage. In 1925 the lettuce growers shipped 9,851 carloads of lettuce, compared with 9840 carloads shipped in 1924. The shipments in 1926 will most probably exceed the shipments of 1925. From the information I have been able to gather, I would say that the smaller growers had suffered most by a lack of plentiful supply of Mexican labor during the months of September, October, November, and December, 1925. The larger lettuce growers were more willing and ready to pay better wages and were thus able to get all the workers they wanted. The prevailing rates of wages for Mexican labor in the Imperial Valley is \$3 per day. During the months of the supposed shortage wages rose in rare cases to as high as \$4 or \$4.50 per day, which the growers considered outrageous and unreasonable prices for labor. Where the thinning of lettuce was done on contract, some growers had to pay as high as \$9 per acre as compared with \$6 when labor was plentiful. Although

the lettuce growers did not have the usual plentiful supply of labor during the fall and winter months of 1925, the work of thinning lettuce was nevertheless finished at the cost of a higher price for labor.

Shortage of Labor in the Picking of Cotton.

In the harvesting of cotton, there has been a genuine shortage of labor in the Imperial Valley. After the harvesting of the cantaloupes and melons, in the middle of July, the Mexican workers leave the valley for Kern, Kings, Fresno, San Joaquin and other counties to harvest apricots, prunes, grapes, peaches, cotton, and other crops. There is practically no work in the Imperial Valley between the middle of July and about the middle of September when the planting of lettuce begins. The migratory Mexican families return to the Imperial Valley for the planting and thinning of lettuce and the picking of cotton in the fall of the year. Of course, many of the migratory families who find their way in the interior of our state never return to the Imperial Valley. Better wages, better living conditions, and better working conditions are the inducements for many Mexican families to remain either in our cities or in the rural districts of the inland counties of our state. It appears that during last fall a perceptibly smaller number of Mexicans returned to the Imperial Valley. Practically everybody I interviewed explained this supposed permanent exodus of the Mexicans from the valley by the fact that the U. S. immigration authorities were especially active in Imperial County during the year of 1925 in the apprehension of Mexicans who entered this country illegally. I was told repeatedly that the raids which the U. S. Immigration Patrol Service made on cotton and lettuce ranches scared the Mexicans permanently away from the Imperial Valley. These raids were in the opinions of many persons responsible for the shortage of labor in the cotton fields of the valley.

Whatever the effects of law enforcement activities of the U. S. Immigration Patrol Service, the reasons for labor shortage in the cotton fields of the Imperial Valley are more fundamental than the raids on Mexicans. The reason for the inability of the cotton growers of the Imperial County to secure sufficient workers to harvest their cotton crop is that they could not afford to offer the same wages and working conditions as the cotton growers of the San Joaquin Valley.

The growing of cotton in the Imperial Valley, if present conditions maintain, will probably be discontinued entirely. In 1924-25, the cotton acreage in the Imperial Valley was 64,000; in 1925-26 it declined to 46,800, a drop of 17,200 acres, or 26.9 per cent. During the same period the acreage in the San Joaquin Valley increased from 37,000 to 98,000, which is an increase of 61,200 acres or 164.9 per cent.

This decline in acreage in the Imperial Valley and the increase in acreage of cotton in the San Joaquin Valley is explained by the greater productivity of cotton in the latter valley. The average yield per acre of cotton in the San Joaquin Valley is more than twice as great than in the Imperial Valley. Thus, the average number of pounds of cotton per acre for the years 1923, 1924, 1925, secured by growers in the San Joaquin Valley was 458 compared with 221 pounds per acre in Imperial County. These figures, prepared by the California Development Association, show the superiority of cotton production in the

San Joaquin Valley; they point to the probable further decline in the cotton production in Imperial Valley.

The California Development Association estimates that the cost of production per pound for the yield in the San Joaquin Valley is 13 cents. Since the yield in the Imperial Valley is less than half that of the San Joaquin Valley, the cost of production per pound of cotton in the Imperial Valley is undoubtedly very much greater than in San Joaquin Valley.

Owing to the differences in the productivity of the soil in the two valleys, the growers of the Imperial Valley could not pay as good wages as the growers in the San Joaquin Valley, and the Mexican cotton pickers chose to remain in San Joaquin Valley where the quality of cotton was better and the earnings correspondingly higher. Under the circumstances it will become increasingly more difficult for the cotton growers of the Imperial Valley to secure workers to harvest their cotton crop.

Housing Conditions.

Not only were the wages offered to the Mexican cotton pickers better in the inland counties, but the housing which they could secure in counties outside of the Imperial Valley was also much better. The growers of the Imperial Valley have heretofore made no efforts to protect the health and decency of their Mexican workers. They have made no provision for the housing of Mexican families. Instead they have encouraged them to put up squatty and filthy shacks on their ranches. In many instances the Mexicans pitch insanitary tents alongside the main water ditches of the valley.

Health and decency under such living conditions are inconceivable. Many Mexican families who could find relief in the inland counties from the dirt, flies, vermin and filthy water on the ranches of the growers of the Imperial Valley remain in those counties which afford them better living conditions in addition to better wages.

That conditions of housing in the Imperial Valley were bad at the time of my visit is further corroborated by the fact that soon after my visit the Immigration and Housing Commission started a number of criminal prosecutions in Imperial County against violators of the State Housing Act.

The growers of the Imperial County have begun to realize that better housing conditions will have to be furnished to the Mexican workers to insure a better and steadier supply of men to harvest their crops. The Associated Chambers of Commerce of the Imperial County have appointed a committee to study and devise plans for better housing. The committee is now at work; it needs greater impetus and inertia.

The Associated Labor Bureau.

In order to insure a plentiful supply of Mexican workers the growers in the Imperial Valley organized the Associated Labor Bureau. The plan and purpose of the Associated Labor Bureau is stated in the following two circulars:

ASSOCIATED LABOR BUREAU OF IMPERIAL VALLEY.*To the Employers of Mexican Labor in Imperial Valley:*

You have been greatly damaged by the shortage of Mexican labor at different times. You, along with the rest of us, have sometimes blamed the immigration officers for their methods of enforcing the law. The Associated Labor Bureau, composed of most of the large employers of this class of labor, offers you a way out. The law provides that all aliens in this country who have not made legal entry are subject to deportation. This law must be enforced. A large percentage (nobody knows just how large) of the Mexicans in the Imperial Valley have not complied with the formal requirements and continued efforts at enforcement on the present basis mean uncertain and disturbed labor conditions, with greater shortages than in the past; greater turnover; higher wages, poorer work and, all told, a large increase in the expense for labor.

Here is the way out. The Immigration Service suggests that the employers of labor help to enforce the law and it will, in turn, cooperate with the employers to make this enforcement cause as little trouble as possible. If the enclosed understanding is signed by the employers of laborers, it will greatly assist in the enforcement of law and decrease the disturbance of laborers.

The plan is to register all Mexicans who can read Spanish or English, to arrange for them to get satisfactory evidence of their Mexican birth and to allow them to accumulate funds on the installment plan to pay the consular fee and head tax. Note that the laborer—not the employer—is to pay this. The employer is, however, to urge his men to make the payments. When the total of \$18 has been collected the alien will be taken to Calexico and will apply for legal entry. He will then secure a certificate which will entitle him to stay here without being disturbed by the Immigration Service.

Tell your Mexican employees in a friendly fashion that this movement is being made to protect them from annoyance and trouble and to make it possible for them to keep on working in California and in the United States. The original registration should be made at Calexico chamber of commerce office, 133 Paulin street; Brawley, at 149 Sixth street, or El Centro, 139 North Fifth street, as soon as possible. The installment payments may be made at any time after the registration and may be made at any bank in Imperial Valley. The Mexican who does not have a pass book paid up to date will be subject to deportation. If your laborers are not carrying pass books showing payments up to date, you should at once see that they register and that they make their payments every week.

We enclose the understanding with the immigration officials as drafted by I. F. Wixon, Chief Supervisor of the Immigration Service, for your signature. Kindly sign this and return to us at your very earliest convenience. We also enclose an English translation of the circular which we are trying to put in the hands of every Mexican laborer in the valley.

If we, the citizens of Imperial Valley, will perform our part of the understanding in good faith, we are assured of the same good faith and friendly cooperation from the officials of the Immigration Service.

Working together now we can do more at once in this fashion to stabilize and improve the labor situation than has ever before been possible. If we do not do it our labor supply will be greatly diminished and disaster will stare us in the face. Employers who do not enter into this understanding with the United States must necessarily take their own chances of continued periodic raids on their labor force in the present fashion.

Do not delay returning the enclosed understanding and do everything you can to help yourself, the valley, and the Immigration Service, to effectively work out this phase of the labor problem.

The above understanding applies only to Mexicans in the United States.

ASSOCIATED LABOR BUREAU,
By C. B. MOORE, Manager.

(Letterhead of the Associated Labor Bureau of Imperial Valley.)

To Mexican Laborers:

United States immigration officers have found it necessary to pick up and return to Mexico many Mexicans employed on ranches in the Imperial Valley because they have not been admitted to the United States.

The United States immigration laws require that all persons who are not citizens of this country, coming here to remain or take up employment, must obtain an immigration visa from an American Consul and be admitted at regular ports of entry by United States immigration officers. **YOUR EMPLOYERS WANT TO ASSIST YOU TO COMPLY WITH THE LAW, SO THAT YOU CAN REMAIN HERE AND WORK**, and have arranged a plan which will make it easy for you to comply with the law and enable you to continue in your employment.

This is the plan: All who have not met the requirements will register at Brawley, at 149 Sixth street; El Centro, at 139 North Fifth street, or Calexico, at chamber of commerce, as soon as possible, with the secretary of the Associated Labor Bureau. When you appear at one of the above places to register, you must:

1. Arrange to secure papers showing the place where you were born.
2. Demonstrate that you are able to read in some language.
3. Present six small photographs of yourself.
4. Pay an initial installment to apply on the consular fee and head tax at the nearest bank.

You will then be given a pass book with which you can go to ANY bank and make additional weekly payments.

The cost of the immigration visa is \$10, and the head tax fee is \$8 for all aliens over 16 years of age. Children under 16 years of age are not required to pay a head tax, but must obtain an immigration visa.

When you have deposited \$18 for yourself, and a similar amount for each member of your family over 16 years of age, if you have a family in the United States, you will go to the American Consul and obtain an immigration visa and then apply at the United States Immigration Office for admission. The secretary of the Associated Labor Bureau will assist you in every way that he can to arrange for your lawful admission. When you have been admitted, you will be given a paper showing that you have a right to be in the United States, after which you can go back and forth between Mexico and the United States without any trouble.

The deposit of funds can be made at ANY bank in ANY town in the Imperial Valley, and if you go from one town to the other you will not lose any money, and can make the next payment in the nearest bank. Remember that your money is absolutely safe and that there is no danger of your losing it, because, if, for any reason you can not be admitted to the United States, it will be refunded to you.

Ask your boss when and where to register. If you do not understand the plan fully, the secretary of the Associated Labor Bureau will be glad to give you all the information that you want. You should hurry and take advantage of this opportunity, for unless you have been lawfully admitted to the United States to work you are subject to deportation and may be returned to Mexico at any time.

ASSOCIATED LABOR BUREAU.

The three registration offices of the Associated Labor Bureau were in operation only about three weeks at the time I visited the Imperial Valley (March 3d-12th). By that time about 300 Mexicans had already registered under the plan outlined in the preceding circulars.* By that time also there had already come to my attention signs of irregularities in the administration of the plan of registration. I am inclined to believe that sufficient care was not taken to make certain not to collect any money from those Mexicans who were not subject to deportation. For instance, eighteen dollars each were collected from Sr. Jose O. Reys, Sr. Francisco Reyes and Sra. Francisca Saprín in spite of the fact that these three persons had resided in the United States since 1907 and were not subject to deportation. When the cases of these three persons came to the attention of Sr. Carlos V. Ariza, Consul of Mexico at Calexico, he interceded on their behalf and succeeded in having the money refunded to them by Mr. C. B. Moore,

* On July 30, 1926, as many as 6500 Mexicans were registered by the Associated Labor Bureau. (From letter to Stanley M. Gue, Deputy Labor Commissioner, under date of July 30, 1926, signed by C. B. Moore, Manager of the Associated Labor Bureau.)

manager of the Associated Labor Bureau. Since these irregularities took place, I received a letter from Sr. Ariza in which he called my attention to apparent other irregularities in the administration of the plan of registration. This letter follows:

(COPY.)

Calexico, California,
March 22, 1926.
No. 311.
File: 7/6.
Sub: Immigration.

Dr. Louis Block,

928 Sun Finance Building, Los Angeles, California.

Dear Mr. Block: Referring to our conversation and your kind visit of recent date at this consulate, I am sending you herewith copy of letter which I sent Mr. C. B. Moore, of the Associated Labor Bureau; mentioned letter is self-explanatory and I hope that it will enable you to take some steps to make a further investigation of the procedure of the above mentioned bureau in regard to the Mexican laborer immigrants in whom you take so kind and great interest.

I expect to have a meeting with Mr. Robbins of the Immigration Department and Mr. Moore of the Associated Labor Bureau next Tuesday morning, and from that meeting I will be in a position to know if it is advisable to take steps to entirely bar the registration of my people. In case I consider it more convenient to stop mentioned procedures, I will immediately communicate with you and hope that your kind cooperation will help this consulate in behalf of the thousands of poor laborers in whom we take such human interest.

Believe me, dear Mr. Block,

Very sincerely yours,

(Signed) CARLOS V. ARIZA,
Consul of Mexico.

(COPY.)

Calexico, California.
March 20, 1926.
No. 310.
File: 7/6.
Sub: Immigration.

Mr. C. B. Moore,

Associated Labor Bureau,

Chamber of Commerce, Calexico, California.

Dear Mr. Moore: In regard to the work being carried out by the Associated Labor Bureau in respect to Mexican labor immigrants throughout Imperial Valley, I beg to call your attention to the fact that according to information received at this consulate, and which I have investigated, and which appears to be true, there are numbers of Mexicans who are being obliged to make deposits for immigration visa, head tax and other expenses which in my opinion in many cases are unnecessary.

I may state that on the 12th inst. Mr. Gue, of the Bureau of Labor of California, and I made some personal investigations at your Brawley office as to the way in which the deposits were being conducted, and to my surprise found that in most cases the Mexican laborers and their families had been taken to Brawley by their employers and compelled to make deposits at said office, or either get books to make deposits at different banks. It also appears that deposits and registration of these people is made without previously getting any data as to their legal admittance or right to be in this country. I inquired from your employee at Brawley if he did not find out beforehand whether all those people were really obliged to pay or make deposits for immigration. I also asked him for records of such data, but he was unable to furnish me such information, advising me that the only thing that concerned him was taking their names, giving them their books, taking their deposits or letting them make same, regardless of whether they had paid their immigration fees and regardless of the time that they had resided in the United States, whereas in many cases this period is far beyond five years, which I understand gives them the right to continue to live in the United States without being liable to deportation.

I may also state that I can cite some cases in which the Mexicans have not willingly made any such deposits, and other cases in which, not having funds to make same, these are paid by their employers, the amounts to be discounted from their wages. This procedure, it is my understanding, is prohibited by the labor laws. I will mention the name of one Ponciano Barrera, whose registration book is No. 94, and his wife, Victoria de Barrera, whose registration book is No. 95, from which books it appears that a sum of \$18 was paid, but as a matter of fact, according to our information, these amounts were to be deducted from their wages. This in itself would perhaps be sufficient ground to have the Bureau of Labor take steps to bar such procedures.

A number of Mexicans also complain that police officers of Brawley, sheriffs, their employers, and other people have threatened them with jail terms, discharge from work and deportation if they do not comply with taking out their immigration papers. These claims, I will say, are brought before my office in great numbers and almost every day. Many of these complaints are against Sr. Genaro Gonsales, who, the Mexicans claim, does not thoroughly investigate as to the number of years they have resided here, or whether they have already paid their head tax, but only makes them leave their deposits or take the same to banks, and also advises them not to come to this consulate for information as to the advisability of making deposits for immigration.

The following names are of people who have made deposits and who were not in need of so doing:

Nicholas Meza, Book No. 609—Brawley, California. Registered June, 1916.

Paulino Carpio, Book No. 614—Brawley, California. Has resided in the United States for seventeen years.

Doroteo Ramirez, Book No. 611—Brawley, California. Registered September, 1916.

Antonio Delgado, Book No. 616—Brawley, California. Registered in 1907. Paid \$18.

Librado Corral, Book No. 810—Brawley, California. Registered 1911. Paid \$18.

After these people presented their claims at my office, I instructed the vice consul to take steps to see that the plaintiffs were reimbursed of the mentioned amounts, some of these appearing to be full payments of \$18, wherein it strikes me that if already deposited, they should have obtained their corresponding visas and head tax documents, and it should not be necessary to have same taken care of at a later date.

In view of the facts herein, and desiring to see that my people, who are not legally here or who have resided in the United States less than five years, pay their head tax, I will state that my cooperation with you will be unlimited, but I will also state that as I show you from the facts herein that many cases are not being accorded the treatment that they should receive, it is my duty to request you to consider new plans for having these people make their immigration deposits. For example (and this I am strongly in favor of), that every party appearing before you should first establish their legal admittance and right to be in this country at the immigration office before being required to make deposits of any kind. This, in my opinion, is the only possible solution of the embarrassing situation in which I find myself through the practices carried out up to this date with my people.

I am taking steps before the Mexican embassy at Washington requesting instructions as to the advisability of letting the Associated Labor Bureau continue their present procedure, or on the other hand take steps through the newspapers and other sources to bar this work, so an early interview with you on these matters undoubtedly will be of great help to your office as well as mine.

I have taken this up verbally with Mr. Harmuth and have explained a number of things to him which I would be glad to take up with you in order to avoid possible misunderstanding and to reach a convenient agreement beneficial to my people as well as the institution you represent. I will take this up with Mr. Robbins of the Immigration Department and hope that my suggestion in regard to having the Mexican immigrants first go to his office and then to you will be accepted by him as I sincerely think this is the only way to find a satisfactory solution of the existing situation.

Respectfully,

(Signed) CARLOS V. ARIZA,

Consul de Mexico.

At the time of my visit to the Imperial Valley there was no evidence of deductions from wages such as is cited in Sr. Ariza's letter. Had

I found such evidence, I would have taken immediate steps to prevent its reoccurrence, since such deductions would be in violation of the wage laws of our state.

On the whole, I am of the opinion that the plan of the U. S. Immigration Service and the Associated Labor Bureau of registering the Mexicans who have entered the country illegally was ill conceived and should not have been undertaken. My reasons are these:

First—The plan does not offer an assurance that in the future the illegal entry of Mexicans will not continue at the same rate as heretofore.

It has been estimated that approximately 75 per cent of the Mexicans now in California have entered in the United States illegally, that is without paying the visa fees and head taxes, and, which is more important, without having passed the physical (health) examinations and the literacy test. No one knows exactly what proportion of the Mexicans now in California entered this country illegally. But if the 75 per cent estimate is correct, it is also true that not all of those who have entered illegally are subject to deportation, for the reason, as will be seen in the next section of this report, that a large number of our Mexicans have lived in this country long enough to make them legal residents. Whatever the situation regarding the deportable Mexicans, I have not been able to discover any evidence of stricter enforcement of the immigration laws on the Mexicali border, and the consensus of the opinions of those I interviewed was to the effect that Mexicans are now entering the U. S. at Mexicali, illegally, at the same rate as they had prior to the inauguration of the present plan of registration.

The plan of registration does not provide for the exclusion of those who are now entering illegally. In fact, it seems to give official sanction to the continuous uninterrupted illegal entry of Mexicans.

No one in the valley seems to know definitely how long this plan of registration will be in effect and how long the faithful officers of the U. S. Immigration Patrol Service will be held in the leash.

Second—The present plan of registering the Mexicans who have entered illegally does not seem to have the official sanction of the United States Department of Labor.

While it is understood, as shown in the circular to the employers of Mexican labor quoted above, that Mr. I. F. Nixon, Chief Supervisor of the Immigration Service, has agreed to the plan of enabling the Mexicans to pay out their visa fees and head taxes in installments, the Mexican laborer who pays the first installments of one or more dollars is not guaranteed legal immunity from deportation. The tacit understanding between the employers of the Imperial Valley and the U. S. Immigration Service, I take it, might be abrogated at any time. By registering with the Associated Labor Bureau, the Mexican laborer, in effect, gives self-incriminating evidence, sufficient to justify the U. S. immigration authorities to deport him.

The Mexican laborer is told upon registering that he must pay the entire eighteen dollars as soon as possible, but that as long as he has the registration pass book he will not be molested. If he is a family man, he might have to pay much more than eighteen dollars, as he might have to pay for himself and his wife and for some of his children.

How long it might take many of the impoverished Mexicans of the Imperial Valley to save up enough money to legalize their entrance in the United States no one can tell with any degree of precision. Many of them, I feel sure, will probably never save up that much money. Again, it does not seem fair, in view of the fact that the registration plan does not have the formal official sanction of the U. S. Department of Labor, to assure the registrants that their pass books showing that they have made partial payments on account will protect them against deportation.

It is perfectly safe to state that by far the preponderant majority of the illegal entrants would be able to escape the vigilance of the U. S. Immigration Patrol Service and would not have been deported anyway. The remedy against the violation of the U. S. Immigration Laws lies in vigilance at the ports of entry rather than in deportations. That this is so will be more readily conceded when it is remembered that the only punishment for illegal entry is deportation and that therefore many take the chance of smuggling themselves into our state.

Third—No provision has been made for the disposition of the money which will accrue as a result of partial and incompletd payments on account.

Under the plan of the Associated Labor Bureau, the money which the Mexicans pay on account is credited to that bureau, not to the illegal entrants. While the registrant may make deposits in any of the banks of Imperial County, he can not withdraw any of his money thus deposited.

In the cases cited in a foregoing paragraph, where money was collected from Mexicans who had been in the U. S. since 1907, the \$54 was refunded to them through Mr. Moore, secretary of the Associated Labor Bureau. It could not be withdrawn by the Mexicans themselves, even though they had their pass books showing that they had themselves deposited their money in the bank.

It is an acknowledged fact that the Mexican laborers entering California thru the Imperial Valley or otherwise, migrate at certain months of the year to the inland counties of our state and that many of them remain there. The Mexicans are essentially *migratory laborers*, probably the largest number of them without homes and families. Unquestionably, a considerable number of those who will make only partial payments on account of the required eighteen dollars will be lost sight of. Their money will probably remain in the hands of the Associated Labor Bureau or will remain in the banks as unclaimed accounts.

Fourth—The plan of registering the Mexicans does not seem to be well administered.

I recognize the fact that the registration offices of the Associated Labor Bureau were only in operation about three weeks when I visited the Imperial Valley and that mistakes are likely to be made in the best of offices. It generally takes some time before new machinery can be made to work smoothly. Therefore, the instances of abuses cited in Sr. Ariza's letter might not occur in the future and only those who are subject to deportation will be registered by the Associated Labor Bureau. But since the future of these registration offices is uncertain and the possible duration of their activities unknown, one seems to be

justified in entertaining apprehensions regarding the desirability of the plan from the standpoint of proper administration.

Most of the Mexicans in the Imperial Valley are poor and illiterate. It will be difficult to avoid misunderstandings when working with them, even though the men in charge of the registration offices are able to speak Spanish. I am inclined to believe that the mistakes committed by these offices in registering Mexicans not subject to deportation are due to the inability of the Mexicans to understand the plan of the Associated Labor Bureau rather than to the novelty of the plan itself.

Fifth—The plan of registering the illegal entrants is a makeshift which is likely to result in a temporary blind to enable other Mexicans to enter illegally.

The growers of the Imperial Valley sponsored the plan of permitting the Mexicans to pay out their \$18 on the installment plan in order to stay the raids by the U. S. Immigration Patrol Service and in order to insure a permanent and plentiful supply of Mexican labor in the planting and harvesting of their crops. One wonders what assurance the growers have that the Mexican who has paid his visa fee and head tax will remain a permanent resident of Imperial County. There is no Chinese wall around the Imperial Valley and work and wages can be obtained by moving inland. Why will the Mexican laborer forego the opportunity of earning wages in the other counties of our state after he has secured his passport and become a legal resident of the United States? The answer seems to be that the growers of the Imperial Valley do not expect all of the Mexicans who come in through the Imperial Valley to remain there. They probably hope to get plenty of them in, so that enough will remain in the Imperial Valley to insure them a plentiful supply of labor at "reasonable wages." If the registration plan can be made to last long enough, and if in the meantime the U. S. Immigration Patrol Service will suspend its raids, the plan of the Associated Labor Bureau will serve as a blind to enable the unhampered influx of Mexican workers in the State of California.

If all the Mexican workers who enter through the Imperial Valley would remain there, the problem would be how to get rid of them rather than how to retain them. The social problems of dependency, disease and crime, already an important factor in Imperial County, would be so augmented as to cause serious concern to the thinking and responsible citizens of the community.

In my humble opinion it would have been far better for the growers of the Imperial Valley to establish decent housing and to pay fair wages to insure a permanent and contented supply of Mexican workers, than to embark upon the doubtful scheme of legalizing the illegal entry of more Mexican laborers.

The Number of Mexicans Now in Imperial County.

Accurate statistics showing the number of Mexicans now in Imperial County are not available. The United States census of 1920 enumerated 6414 Mexicans in Imperial County. This number constituted about 14 per cent of the total population of that county. But since that time the population of Imperial County has increased considerably,

and the El Centro Chamber of Commerce estimates the present total population of the county at 65,000.

In order to secure a basis upon which to estimate the present Mexican population of the Imperial Valley, I arranged for the taking of a census of the elementary and secondary population of the county. This census was taken with the cooperation of Mr. H. C. Coe, Superintendent of Schools of Imperial County, and was quite complete. The result of this census is shown in the two following tables:

TABLE 52—Total Number and Per Cent of Children Enrolled in March, 1926, in all the Elementary Schools of Imperial County, by Nationalities of Children and by their Countries of Birth.

(From Census taken by H. C. Coe, Superintendent of Schools of Imperial County in cooperation with the Bureau of Labor Statistics of the State of California.)

Number of Children Enrolled in the Elementary Schools as of March, 1926.

Nationalities	Total		Born in United States		Foreign-born	
	Total	Percentage distribution	Number	Per cent of total	Number	Per cent of total
Total.....	9,210	100.0	7,634	82.9	1,576	17.1
Whites*.....	5,253	57.0	5,194	98.9	59	1.1
Mexicans.....	3,059	33.2	1,575	51.5	1,484	48.5
Negroes.....	451	5.0	451	100.0		
Orientals.....	363	3.9	342	94.2	21	5.8
Others.....	84	.9	72	85.7	12	14.3

*In the Imperial Valley, Americans and foreign-born whites are referred to as "whites" in contradistinction to Mexicans, or Orientals, or Negroes.

TABLE 53—Total Number and Per Cent of Pupils Enrolled in March, 1926, in all the High Schools of Imperial County, by Nationalities and Countries of Birth of the Pupils.

(Census taken by the Superintendent of Schools of Imperial County in cooperation with the Bureau of Labor Statistics of the State of California.)

Number of High School Pupils Enrolled in March, 1926, in Imperial County.*

Nationalities	Total		Born in United States		Foreign-born	
	Total	Percentage distribution	Number	Per cent of total	Number	Per cent of total
Totals.....	1,336	100.0	1,257	94.1	79	5.9
Whites.....	1,163	87.1	1,158	99.6	5	.4
Mexicans.....	101	7.6	35	34.7	66	65.3
Negroes.....	34	2.5	34	100.0		
Orientals.....	28	2.1	22	78.6	6	21.4
Others.....	10	.7	8	80.0	2	20.0

*The following high schools of Imperial County are included: McCabe Union, Central Union, Brawley Union, Holtville Union, Calexico High School, East Side Branch, C. U. H. S.

Note—The percentages based upon numbers less than 100 are not significant and should not be quoted separately from the numbers.

It will be seen from Table 52 that 33.2 per cent of all of the children in the elementary schools are Mexican children, and that the total number of elementary school children is 9,210. According to the U. S. Census of 1920, the ratio of school children between the ages of 5 to 15 years to the total population of the State of California was 17 per cent, and in 1910, the ratio was 16.2 per cent. If we assume that the same ratio obtains at the present time in Imperial County, and taking the elementary school population to be between the ages

of 5 to 15 years, we have a basis of obtaining a rough stimate of the present population of the Imperial Valley. If 9,210 elementary school children are 17 per cent of the total population of the Imperial Valley, then the total population of the Imperial Valley is in round figures 54,200. This figure is 10,800 below the estimate made by the El Centro Chamber of Commerce.

Since 33.2 per cent of all the school children are Mexican children, we might assume that 17,994 or that 33.2 per cent of the total estimated population of 54,200 are Mexicans. This estimate is based upon the two assumptions that (1) the Mexican children attend school in the same proportion as the children of the "white"* population and that (2) the sizes of the families of the "whites" and Mexicans are the same. Both of these assumptions are probably erroneous, and for this reason the errors involved in the estimated are compensative rather than cumulative and the estimate is most likely fairly accurate. It is more likely that the estimate of 17,994 Mexicans residing in the Imperial Valley is rather conservative, for the reason that the greater majority of the Mexicans in the county are single. This is true of all immigrant groups and is unquestionably also true of the Mexicans in California. In this connection, I should point out that according to the information I gathered, one American cotton growing company imported during the years 1922 and 1923 from 10,000 to 12,000 Mexicans. These were imported from interior states of Mexico to work on the company's land in Mexicali, but thousands of these single laborers found their way in Imperial County and in other parts of California.

The month of March, when the school census was taken, is not a time when there is much work in Imperial County, and for this reason it may be assumed that about 18,000 Mexicans reside permanently in the valley. Of this number probably half are workers upon whom the farmers and growers can depend to do their work at all times of the year. A much larger number of Mexican workers come to the Imperial Valley in the months of May, June, July, to harvest the cantaloupes and melons.

The growers in the Imperial Valley did not have any shortage of labor in the harvesting of cantaloupes last year; neither do they expect a shortage of labor this year. Practically all the growers I interviewed told me that the Mexicans are glad to harvest the cantaloupes because they can make pretty good wages at it, about \$5 or \$6 per day. At the height of the harvesting season in the Imperial Valley, probably not more than 15,000 Mexicans are employed. And during slacker months of the year, it is estimated that not more than about 5000 Mexicans are needed in the valley to do its agricultural work. At the present time there is unquestionably a surplus of labor in Imperial County.

Social Conditions.

Few employers of labor in Imperial County who are sponsoring the present plan of registering the Mexicans, and who are interested in unrestricted immigration, are seriously considering the social conse-

* In the Imperial Valley, Americans and foreign-born whites are referred to as "whites" in contradistinction to Mexicans, or Orientals, or negroes.

quences of a large influx of Mexicans in the valley. The following social facts relating to conditions in Imperial County are significant:

1. About one-third of the population of the county are Mexicans.
2. The Mexicans do not become Americanized and do not become naturalized.
3. The Mexicans live in separate quarters (the east sides of most towns of the valley are known as the Mexican quarters) and form little Mexicos throughout Imperial County.
4. The Mexicans in the Imperial Valley are already a burden upon the charities of the community, and the jails in most of the towns in the county are peopled largely with Mexican laborers.
5. The native children of the Mexican workers do not attend school as regularly as other children; few of their children reach the secondary schools of the county. (Tables 52 and 53 of this report show that while 33.2 per cent of all the elementary school children are Mexican, only 7.6 per cent of all the high school children are Mexican children.)

The Mexicans bring with them infantile mortality, housing and health problems, which threaten to become an increasing drain upon the charitable resources of the community.

I noticed, in the course of my survey, that while larger growers of cotton, lettuce, and cantaloupes are inclined to favor unrestricted immigration, the farmers of Imperial County who are permanent residents of the valley are much less inclined to favor such unrestricted immigration.

Summary.

1. The lettuce growers of the Imperial Valley experienced what they considered a labor shortage during the lettuce thinning season of 1925.

2. The "shortage" reflected itself mainly in higher wages which many growers were compelled to pay for the thinning of their lettuce. In many instances the thinning of lettuce was delayed, but the total crop of lettuce in 1926 will probably exceed the 1925 crop. There are no indications of financial losses as a result of the shortage of labor.

3. The cotton growers of the Imperial Valley have actually had serious difficulties in securing an adequate supply of labor for the harvesting of their crops. The reason for this lies in the lower wages and poorer working conditions which they offered in competition with the much more productive cotton acreage in San Joaquin Valley. It is not likely that the cotton growers will in the future be able to compete effectively with the cotton growers of the San Joaquin Valley.

4. The growers of Imperial County had no shortage of labor in the harvesting of their lettuce and cantaloupe crops (the major crops of the valley) in 1925. Neither do they anticipate a labor shortage in 1926.

5. About 35 per cent of the total population of the valley is Mexican. There are probably more than 18,000 Mexicans permanently residing in Imperial County. Of this number, about 9000 are always available to do the agricultural work of the community. During the peak agricultural season there are needed in the valley about 15,000 Mexican workers to harvest the crops. These workers were available in the past and will be available in the future, for the principal reason that

wages are better during the peak of the agricultural activities in the valley.

6. The plan of legalizing the illegal entry of Mexicans by registering them and enabling them to save up \$18 is a makeshift which is likely to cause more harm than good.

Respectfully submitted.

(Signed) LOUIS BLOCH.
Statistician and Chief Examiner.

PART II.

FLUCTUATIONS IN EMPLOYMENT AND WAGE
RATES IN MOTION PICTURE INDUSTRY.

THE MOTION PICTURE INDUSTRY.

The enabling act of the Bureau of Labor Statistics requires, as was pointed out in the introduction to this report, that it gather statistics of employment and wages in the various industries of the State of California. In compliance with the requirements of this act, the Bureau undertook a study of employment conditions in the motion picture industry in California.¹ Although the Bureau secured complete pay roll and employment data for about ninety per cent of the establishments in the industry, all of these data could not be incorporated in this report. However, in the following pages are presented adequate data on fluctuations of employment in the industry and on full-time weekly earnings of manual workers and office employees. The earnings of artists and actors were not tabulated in this report.

United States Census Data.

The growth and importance of the motion picture industry as judged by the value of its products alone is shown in Table 1, computed from U. S. census data:

TABLE 1—Summary Statistics for the Motion Picture Industry* in the United States. United States Census Data for 1919, 1921 and 1923.

Census year	Number of establishments	Average number wage earners	Wages	Cost of materials	Value of products	Value added by manufacture
1919.....	50	3,643	\$6,709,000	\$19,579,000	\$36,705,000	\$17,126,000
1921.....	127	6,259	14,740,000	31,190,000	77,397,000	46,207,000
1923.....	97	6,408	16,691,000	30,657,000	86,418,000	55,761,000

Census years	Per cent of increase or (—) decrease over preceding period.			
1919-1921.....	119.7	59.3	110.9	169.8
1921-1923.....	12.6	—1.7	11.7	20.7

* Not including projections in theatres.

The data in the preceding table relates to the industry throughout the United States and shows a remarkable gain between 1919 and 1923 in the value of the product of this industry. In 1923, the United States Census reported the "value of products" manufactured by 36 motion picture studios in Los Angeles to be \$34,611,414, which is 40 per cent of the total value of the product reported for the country as a whole. It would appear from these figures that the production of the motion picture studios in Los Angeles represents only 40 per cent of the total production of the United States.²

The number of firms included in the Bureau's study of employment and wages was also 36. The number of employees included in the pay rolls of these studios undoubtedly represents about 90 per cent

¹ A study of the lumber industry was also begun in 1924, but this study could not be continued during the biennial fiscal period covered by this report.

² This is an understatement of fact. The relative production in Los Angeles is undoubtedly much greater than 40 per cent; it is more nearly 90 per cent of the total United States production.

of the total number engaged in the industry. The following is a list of firms from whom the Bureau secured pay roll and employment statistics:

1. Metro-Goldwyn-Mayer Corporation.
2. Joseph M. Schenck Productions, Inc.
3. Cecil B. DeMille Pictures Corp.
4. Universal Pictures Corporation.
5. Famous Players-Lasky Corporation.
6. Samuel Goldwyn, Inc., of California.
7. Joe Rock Productions.
8. Douglas Fairbanks Pictures Corp.
9. Principal Pictures Corp.
10. Sierra Pictures, Inc.
11. Renand Hoffman Productions, Inc.
12. Jackie Coogan Productions, Inc.
13. Gerson Pictures Corp.
14. Great Western Productions.
15. Mack Sennett, Inc.
16. Corrine Griffith Productions, Inc.
17. Columbus Pictures Corp.
18. Warner Bros. Pictures, Inc.
19. Baird Beck Pictures Corp.
20. Bud Barsky Productions.
21. Kinemart, Inc.
22. Goodwill Comedies, Inc.
23. United Studios, Inc.
24. Sam E. Roth & Marion Fairfax Productions.
25. Hal E. Roach Studios.
26. Lloyd Hamilton Corp.
27. Lupino Lane Comedies.
28. Ragstrom Corporation.
29. Jack White Comedy Corp.
30. Metropolitan Pictures Corp. of California.
31. F. B. O. Studios.
32. Mary Pickford Company.
33. Harold Lloyd Corp.
34. Christie Film Co.
35. Wm. Fox Vaudeville Co.
36. First National Productions.

In addition to the data secured from these studios, the Bureau also secured pay roll statistics for the following laboratory firms:

- Rothacker-Aller Laboratories, Inc.
- Consolidated Film Industries, Inc.
- Technicolor Motion Picture Corp.
- Studio Film Laboratories.
- Cinemagraph Film Laboratories.
- Frank D. Williams Laboratories.
- Chester Bennett Film Laboratories.
- Wm. Horsley Film Laboratories, Inc.
- Ries Bros.
- Roy Davidge Film Laboratories.
- Westwood Productions and Laboratories.

The total number of employees included on the pay rolls of the 36 motion picture studios in Los Angeles was 8265. Of this number, 7225 or 87.4 per cent were males, and 1,040 or 12.6 per cent were females. In the 11 laboratories for which pay roll and employment statistics were secured, the number of employees, as of May, 1926, was 319, of which 248 or 77.7 per cent were males and 71 or 22.3 per cent were females. In both the motion picture studios and laboratories the number of employees on the pay rolls as of May 15, 1926, was 8584. Of this number 7473 were males and 1111 or 12.9 per cent were females. The number of firms which returned information on fluctuation in employment was, as will be seen in the subsequent tables, somewhat in excess of the number which reported only pay roll data.

The pay roll statistics included information for all persons employed on May 15, 1926. Some of the companies did not make returns for the executives; while others did report the salaries of the executives. All firms reported the earnings of the actors, but not the "extras," who are the casual workers of the industry.

In the data on full-time weekly earnings presented in subsequent tables, not all of the occupations reported on the pay rolls were included. The principal reason for this was that in this study the Bureau was primarily interested in the earnings of those who performed manual labor in the motion picture studios. The earnings of actors and actresses are not included in this report, as these data were not tabulated.

Fluctuations in Employment.

The most interesting and important fact revealed by the Bureau's study of employment conditions in the motion picture industry is the irregularity of employment in the industry. It is obvious that the captains of the motion picture industry have not as yet given sufficient thought to this problem. If the increased cost of production caused by irregularity of employment could be expressed in terms of dollars and cents, the sum would undoubtedly be so staggering as to enlist the interest of every motion picture producer. Such fluctuation in employment as is shown in the data presented in Tables 1 to 9 and in Charts I-III suggest costly labor turnover, irregular production and broken earnings by the workers engaged in the industry.

Miss Mary Van Kleeck, Director of the Department of Industrial Studies of the Russell Sage Foundation, who made a brief survey of conditions of employment in the motion picture industry, had the following to say concerning the irregularities of employment which she observed:

The significance of these fluctuations can be understood only by visualizing what they mean in the plant, and in the homes of the workers. To the worker it means loss of earnings which has the effect of reducing the cash value of his wage rate. To the plant, it means interruption in production and in efficiency. It increases both the costs of production and the occasions of friction in human relations. Like a headache in a human being, fluctuation in the weekly pay roll is a "presenting" symptom, which reveals something wrong somewhere.*

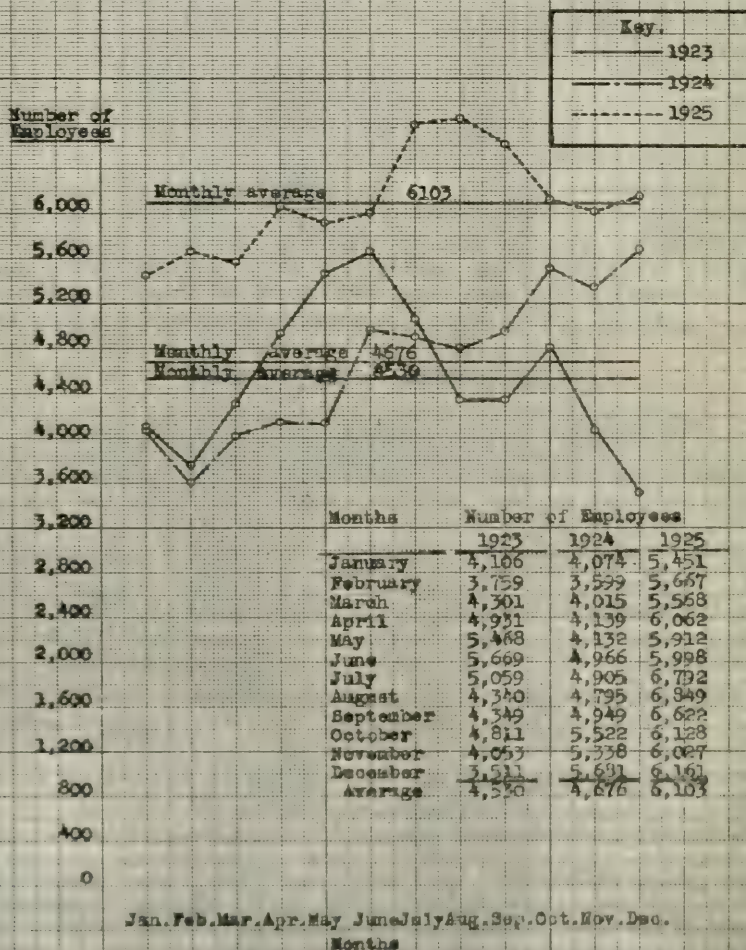
In Tables 2 and 2a are presented data for 16 identical motion picture establishments, all of which had operated during the years 1923, 1924,

* From "Outstanding Problems in Human Relations and Employment Conditions in the Motion Picture Industry in Hollywood," a preliminary memorandum submitted to Will H. Hays, president, Motion Picture Producers and Distributors of America, Inc., by Miss Mary Van Kleeck, September 25, 1924.

CHART I.

MONTHLY FLUCTUATIONS IN THE NUMBER OF EMPLOYEES IN 16 IDENTICAL MOTION PICTURE PRODUCING ESTABLISHMENTS, IN LOS ANGELES, DURING THE YEARS 1923, 1924, AND 1925.

(Note: "Extras" are not included)



and 1925. The figures shown in these tables have been graphically presented in Charts I to III, inclusive. A study of these figures shows that in the year 1923 these 16 firms employed the largest number of workers in June and the least number in December. In December the number of workers employed in these studios was 3511 compared with 5669 in June. In other words, the number of men employed in December was only 61.9 per cent of the number employed in June. The monthly average number of employees on the pay rolls of these 16 studios in 1923 was 4530. In June, 1923, the number employed was 25.1 per cent above this average; while in December, 1923, the number employed was 22.5 less than the average during the year. In 1924, the average monthly number of employees on the pay rolls of the same 16 studios was 4676. In this year the highest number of employees on the payrolls of these companies was in December, in which month the number of workers employed was 5681, or 21.5 per cent above the monthly average for the whole year. The number employed in February, 1924, was only 63.4 per cent of the number employed in December of that year.

Again in 1925, July and August were the peak months of employment, while January and March were the two lowest months of employment.

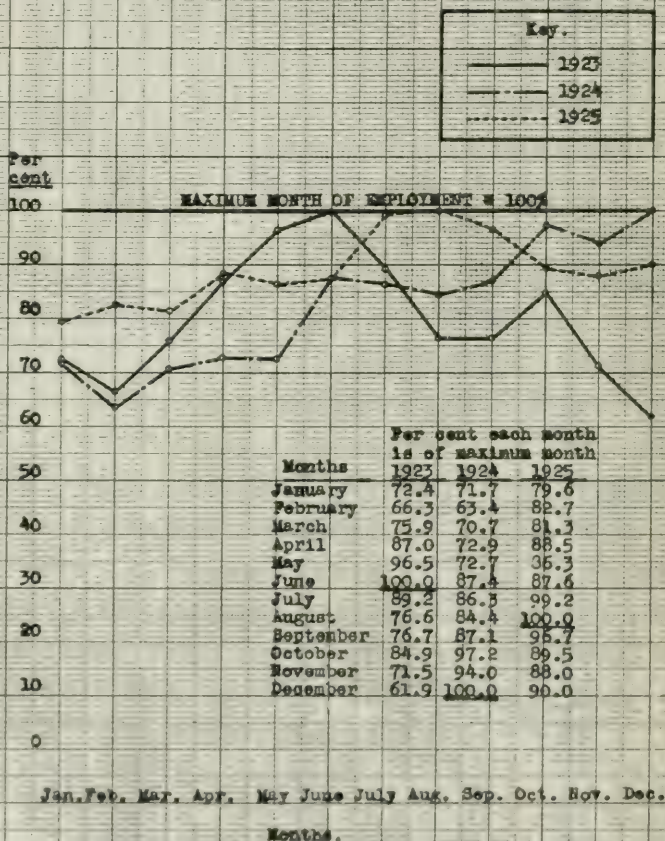
The curves shown on Charts I to III depict surprising irregularities in employment in the motion picture industry—irregularities, which by intelligent attention to the problem, could undoubtedly be greatly reduced. The problem of labor turnover has apparently not as yet been attacked by those who are steering the course of this important industry and who are responsible for the welfare of the workers engaged therein.

TABLE 2—Fluctuations in Employment in 16 Identical Motion Picture Studios during the Years 1923, 1924 and 1925.

Months	Total number of employees each month								
	1923			1924			1925		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
January.....	3,667	439	4,106	3,552	522	4,074	4,696	755	5,451
February.....	3,313	446	3,759	3,153	446	3,599	4,931	736	5,667
March.....	3,868	433	4,301	3,518	497	4,015	4,777	791	5,568
April.....	4,447	484	4,931	3,622	517	4,139	5,220	842	6,062
May.....	4,910	558	5,468	3,630	502	4,132	5,026	886	5,912
June.....	4,924	745	5,669	4,339	617	4,966	5,181	817	5,998
July.....	4,486	573	5,059	4,289	616	4,905	5,916	876	6,792
August.....	3,865	475	4,340	4,165	630	4,795	5,940	909	6,849
September.....	3,869	480	4,349	4,318	631	4,949	5,762	860	6,622
October.....	4,302	509	4,811	4,817	705	5,522	5,301	827	6,128
November.....	3,624	429	4,053	4,569	769	5,338	5,193	834	6,027
December.....	3,128	383	3,511	4,965	716	5,681	5,298	863	6,161

CHART II.
MONTHLY FLUCTUATIONS IN THE NUMBER OF EMPLOYEES IN 16 IDENTICAL
MOTION PICTURE PRODUCING ESTABLISHMENTS, IN LOS ANGELES, DURING
THE YEARS 1923, 1924, AND 1925.

(Note: "Extras" are not included)



(Bureau of Labor Statistics-State of California)

TABLE 2a—Fluctuations in Employment in 16 Identical Motion Picture Studios during the years 1923, 1924 and 1925.

Months	Percentages of total employees					
	1923		1924		1925	
	Per cent each month of maximum	Per cent each month is of average number employees	Per cent each month of maximum	Per cent each month is of average number employees	Per cent each month of maximum	Per cent each month is of average number employees
January.....	72.4	90.6	71.7	87.1	79.6	89.3
February.....	66.3	83.0	63.4	77.0	82.7	92.9
March.....	75.9	94.9	70.7	85.9	81.3	91.2
April.....	87.0	108.9	72.9	88.5	88.5	99.3
May.....	96.5	120.7	72.7	88.4	86.3	96.9
June.....	100.0	125.1	87.4	106.2	87.6	98.3
July.....	89.2	111.7	86.3	104.9	99.2	111.3
August.....	76.6	95.8	84.4	102.5	100.0	112.2
September.....	76.7	96.0	87.1	105.8	96.7	108.5
October.....	84.9	106.2	97.2	118.1	89.5	100.4
November.....	71.5	89.5	94.0	114.2	88.0	98.8
December.....	61.9	77.5	100.0	121.5	90.0	100.9

In Tables 3, 4 and 5, are presented data on fluctuations in employment in the same years as in Tables 2 and 2a, but in Tables 3, 4, and 5, the data are not for identical establishments. Thus, in 1923, 19 establishments reported on fluctuations in employment; in 1924, 21 establishments, and in 1925, 31 establishments reported. In these tables are also shown considerable differences in the numbers employed each month.

In 1923 (Table 3), June was the peak of production and December was the lowest month of production as is shown also in Table 2 for the 16 identical establishments. In 1924 (Table 4), the highest number of workers was employed in October and the lowest was employed in January and February. In Table 2 in which data are shown for 16 identical establishments, the peak month of employment was December and the lowest month was February. It will be seen, however, that in Table 2 there is little variation in the number of employees in October, November and December of 1924. The data on fluctuations in employment in 1925, as shown on the pay rolls of 31 motion picture studios, are given in Table 5. In this table, August is shown to be the greatest month of employment and March is shown to be the lowest month of employment or production.

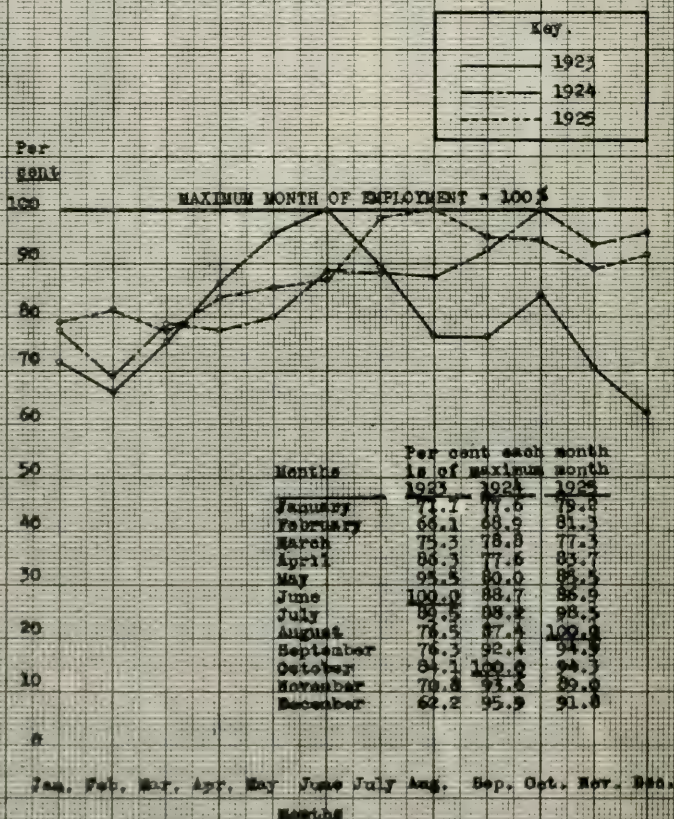
TABLE 3—Fluctuations in Employment in 19 Motion Picture Studios in 1923.

Months	Number of employees each month in 1923				
	Males	Females	Total	Per cent each month is of average total number of employees	Per cent each month is of maximum total employees
January.....	3,697	442	4,139	90.2	71.7
February.....	3,359	453	3,812	83.1	66.1
March.....	3,908	439	4,347	94.7	75.3
April.....	4,486	493	4,979	108.5	86.3
May.....	4,945	564	5,509	120.0	95.5
June.....	5,020	591	5,771	125.7	100.0
July.....	4,577	750	5,167	112.6	89.5
August.....	3,930	484	4,414	96.2	76.5
September.....	3,917	489	4,406	96.0	76.3
October.....	4,337	515	4,852	105.7	84.1
November.....	3,651	436	4,087	89.1	70.8
December.....	3,194	397	3,591	78.1	62.2

CHART VII.

MONTHLY FLUCTUATIONS IN THE NUMBER OF EMPLOYEES IN MOTION PICTURE
PRODUCING ESTABLISHMENTS, IN LOS ANGELES, DURING THE YEARS 1923, 1924,
AND 1925.

(Note: "Extras" are not included)



(Bureau of Labor Statistics-State of California)

TABLE 4—Fluctuations in Employment in 21 Motion Picture Studios in 1924.

Months	Number of employees each month in 1924				
	Males	Females	Total	Per cent each month is of average total number of employees	Per cent each month is of maximum total employees
January.....	3,361	512	3,873	90.5	77.6
February.....	2,999	440	3,439	80.3	68.9
March.....	3,432	502	3,934	91.9	78.8
April.....	3,368	507	3,875	90.5	77.6
May.....	3,489	502	3,991	93.2	80.0
June.....	3,912	513	4,425	103.4	88.7
July.....	3,893	510	4,403	102.9	88.2
August.....	3,831	533	4,364	101.9	87.4
September.....	4,059	555	4,614	107.8	92.4
October.....	4,391	600	4,991	116.6	100.0
November.....	4,038	636	4,674	109.2	93.6
December.....	4,246	542	4,788	111.8	95.9

TABLE 5—Fluctuations in Employment in 31 Motion Picture Studios in 1925.

Months	Number of employees each month in 1925				
	Males	Females	Total	Per cent each month is of average total number of employees	Per cent each month is of maximum total employees
January.....	5,430	878	6,308	89.5	79.2
February.....	5,605	868	6,473	91.2	81.3
March.....	5,272	882	6,154	87.3	77.3
April.....	5,714	949	6,663	94.5	83.7
May.....	5,795	1,010	6,805	96.5	85.5
June.....	5,971	946	6,917	98.1	86.9
July.....	6,822	1,024	7,846	111.3	98.5
August.....	6,876	1,086	7,962	112.9	100.0
September.....	6,546	1,013	7,559	107.2	94.9
October.....	6,440	1,070	7,510	106.5	94.3
November.....	6,095	991	7,086	100.5	89.0
December.....	6,293	1,017	7,310	103.7	91.8

In Tables 6, 6a, 7, 8, and 9 are shown data for motion picture laboratories. The large motion picture studios, for which employment data were presented in the preceding tables, have their own laboratories in which their films are developed, but the smaller motion picture studios have their films developed in motion picture laboratories not connected with their studios.

It will be seen from Tables 6 to 9, inclusive, that the same variations in the monthly number of employees are found in the motion picture laboratories. Considering the six identical laboratories, for which information has been secured for the three years of 1923, 1924 and 1925, it will be noted that in 1923, December was the month in which the largest number of workers were employed; in 1924, January was the highest month of employment; while in 1923, August was the highest month of employment.

There appears to be no regularity in the months in which the highest or the lowest numbers of workers were employed during the three

years for which data are shown in the tables on fluctuations in employment. The weather conditions, such as conditions of fog or rain, seem to have little to do with the irregularities of employment in the industry. The difficulties most probably lie in the lack of proper planning of production, especially as it affects the preparation of sets in the mechanical departments of the studios. As already suggested, great economies in the cost of production, and more regular earnings for the persons engaged in the industry, could be brought about by scientific attention to this problem.

TABLE 6—Fluctuations in Employment in 6 Identical Motion Picture Laboratories during the years 1923, 1924 and 1925.

Months	Total number of employees each month.								
	1923			1924			1925		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
January.....	134	61	195	200	84	284	182	67	249
February.....	145	70	215	193	81	274	164	67	231
March.....	144	69	213	175	82	257	148	53	201
April.....	144	71	215	156	70	226	145	52	197
May.....	144	71	215	163	77	240	161	57	218
June.....	149	66	215	143	55	198	166	64	230
July.....	145	67	212	141	52	193	176	71	247
August.....	168	72	240	165	57	222	197	74	271
September.....	186	69	255	182	67	249	185	80	265
October.....	161	67	228	193	77	270	180	71	251
November.....	185	83	268	166	70	236	171	80	251
December.....	197	84	281	172	72	244	145	64	209

TABLE 6a—Fluctuations in Employment in 6 Identical Motion Picture Laboratories during the years 1923, 1924 and 1925

Months	Percentages of total employees					
	1923		1924		1925	
	Per cent each month of maximum	Per cent each month is of average number employees	Per cent each month of maximum	Per cent each month is of average number employees	Per cent each month of maximum	Per cent each month is of average number employees
January.....	69.4	85.0	100.0	117.8	91.8	106.0
February.....	76.5	93.8	96.5	113.7	85.2	98.3
March.....	75.8	92.9	90.5	106.6	74.2	85.5
April.....	76.5	93.8	79.6	93.7	72.7	83.8
May.....	76.5	93.8	84.5	99.6	80.4	92.8
June.....	76.5	93.8	69.7	82.1	84.9	97.0
July.....	75.4	92.4	68.0	80.1	91.1	100.0
August.....	85.4	104.7	78.2	92.1	100.0	115.3
September.....	90.7	111.2	87.7	103.3	97.8	112.8
October.....	81.1	99.4	95.1	112.0	92.6	106.8
November.....	95.4	116.9	83.5	97.9	92.6	106.8
December.....	100.0	122.5	85.9	101.2	77.1	88.9

TABLE 7—Fluctuations in Employment in 8 Laboratories in 1923.

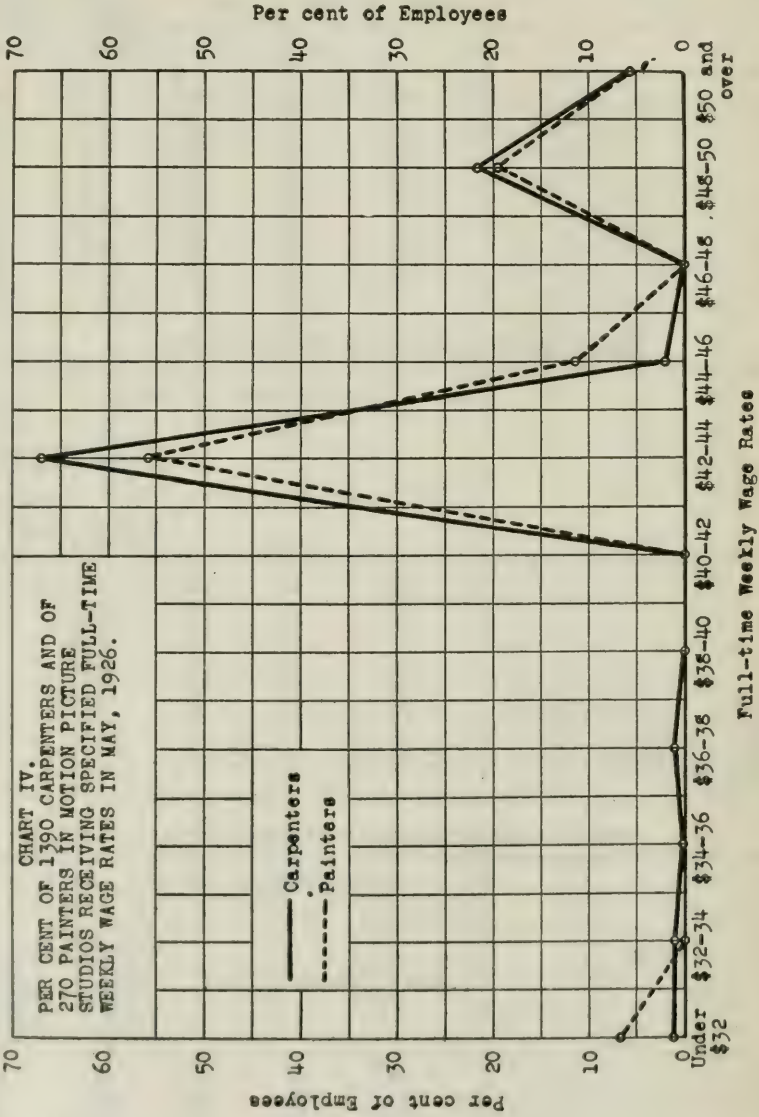
Months	Number of employees each month in 1923				
	Males	Females	Total	Per cent each month is of average total number of employees	Per cent each month is of maximum total employees
January.....	139	61	200	84.6	69.2
February.....	150	70	220	93.1	76.1
March.....	150	69	219	92.7	75.8
April.....	152	71	223	94.4	77.2
May.....	150	71	221	93.5	76.5
June.....	158	66	224	94.8	77.5
July.....	151	68	219	92.7	75.8
August.....	174	72	246	104.1	85.1
September.....	192	69	261	110.5	90.3
October.....	169	68	237	100.3	82.0
November.....	193	84	277	117.2	95.8
December.....	204	85	289	122.3	100.0

TABLE 8—Fluctuations in Employment in 10 Laboratories in 1924.

Months	Number of employees each month in 1924				
	Males	Females	Total	Per cent each month is of average total number of employees	Per cent each month is of maximum total employees
January.....	221	86	307	113.0	98.1
February.....	215	84	299	110.0	95.5
March.....	196	84	280	103.0	89.5
April.....	174	72	246	90.5	76.6
May.....	178	79	257	94.6	82.1
June.....	161	57	218	80.2	69.6
July.....	166	54	220	80.9	70.3
August.....	200	59	259	95.3	82.7
September.....	217	69	286	105.2	91.4
October.....	234	79	313	115.2	100.0
November.....	211	74	285	104.9	91.1
December.....	215	76	291	107.1	93.0

TABLE 9—Fluctuations in Employment in 13 Laboratories in 1925.

Months	Number of employees each month in 1925				
	Males	Females	Total	Per cent each month is of average total number of employees	Per cent each month is of maximum total employees
January.....	325	107	432	96.9	80.9
February.....	299	103	402	90.2	75.3
March.....	284	87	371	83.3	69.5
April.....	295	90	385	86.4	72.1
May.....	317	100	417	93.6	78.1
June.....	336	109	445	99.9	83.3
July.....	372	131	503	112.9	94.2
August.....	402	132	534	119.8	100.0
September.....	359	128	487	109.3	91.2
October.....	361	117	478	107.3	89.5
November.....	344	123	467	104.8	87.5
December.....	319	107	426	95.6	79.8



(Bureau of Labor Statistics-State of California)

Full-Time Weekly Wage Rates.

Full-time weekly wage rates data were tabulated only for the following occupations:

<i>Occupations</i>	<i>Number of employees</i>
Auditors	30
Clerks, bookkeepers, stenographers.....	586
Carpenters	1390
Chauffeurs and drivers.....	149
Electricians and spotlight operators.....	704
Engineers (stationary), mechanics, firemen.....	88
Foremen and superintendents.....	126
Laborers, watchmen, maintenance men.....	992
Painters	270
Plasterers	81
Seamstresses and milliners.....	134
Tailors	48
Total	4598

In Table 10 and Chart IV are shown the full-time weekly wage rates of carpenters, plasterers and painters, as of May 15, 1926. The actual earnings as of that time were not tabulated, but even a cursory examination of the pay rolls shows that a large number of men received wages only for a few days while others worked considerable overtime. This, of course, is due to the fact that these men do not work regularly.

In most cases, the pay rolls gave the full-time weekly wage rates together with the actual earnings. In some cases where hourly or daily rates were given, the full-time weekly wage rates were computed on the basis of 8 hours per day and 48 hours per week, which is the rule in the motion picture industry, except for certain occupations, such as watchmen and maintenance men. Many of these employees work in excess of 48 hours per week.

It will be seen from Table 10 that the largest percentage of carpenters and painters were receiving full-time weekly wage rates of \$42 to \$44. Of the carpenters, 67.1 per cent were in that group, and of the painters 56.3 per cent were in that group. On the whole, the rates of the painters appear to be somewhat higher than the rates of carpenters. Most of the plasterers were also receiving full-time weekly wage rates between \$42 and \$44.

The number of carpenters, plasterers, painters, and of other workers shown in these tables represent practically all of such workers in the industry. The data as to full-time weekly wage rates are therefore representative and show the wage rates as of May 15, 1926.

TABLE 10—Number and Per Cent of Carpenters, Plasterers, Painters, Employed in Motion Picture Studios, receiving Specified Full-time Weekly Wage Rates in May, 1926.

Full-time weekly wage rates	Carpenters		Plasterers	Painters	
	Number	Per cent of total	Number	Number	Per cent of total
Totals.....	1,390	100.0	81	270	100.0
Under \$24.....	2	0.1	1		
\$24 to \$26.....	3	0.2	2	6	2.2
\$26 to \$28.....	6	0.4		1	0.4
\$28 to \$30.....			3		
\$30 to \$32.....	5	0.4	4	11	4.0
\$32 to \$34.....	14	1.0	1		
\$34 to \$36.....	1	0.1			
\$36 to \$38.....	17	1.2	7	1	0.4
\$38 to \$40.....			1		
\$40 to \$42.....					
\$42 to \$44.....	933	67.1	34	152	56.3
\$44 to \$46.....	31	2.2	2	31	11.5
\$46 to \$48.....					
\$48 to \$50.....	298	21.5	14	53	19.6
\$50 and over.....	80	5.8	12	15	5.6

The full-time weekly wage rates of chauffeurs, drivers, electricians, spotlight operators, laborers, watchmen, and maintenance men are shown in Table 11.

Twenty-one per cent of the chauffeurs and drivers received full-time weekly wage rates between \$30 and \$32; 16.1 per cent between \$34 and \$36; and 14.1 per cent between \$42 and \$44.

Of the 704 electricians and spotlight operators, 36.6 per cent were in the \$36 and \$38 group of full-time weekly wage rates and 46 per cent in the \$42 and \$44 group.

Of the 992 laborers, watchmen, and maintenance men, 17.6 per cent received full-time weekly wage rates between \$24 and \$26; 56.1 per cent received \$26 to \$28 full-time weekly wage rates, and 16.4 per cent received between \$30 and \$32 per full week. Many of these men still work in excess of 8 hours per day. Their wages also seem to be the lowest.

TABLE 11—Number and Per Cent of Employees in Motion Picture Studios, Receiving Specified Full-time Weekly Wage Rates in May, 1926, by Occupations.

Full-time weekly wage rates	Chauffeurs and drivers		Electricians and Spotlight operators		Laborers, watchmen and maintenance men	
	Number	Per cent of total	Number	Per cent of total	Number	Per cent of total
Totals.....	149	100.0	704	100.0	992	100.0
Under \$24.....	5	3.3			7	0.7
\$24 to \$26.....	10	6.7			174	17.6
\$26 to \$28.....	28	18.8	1	0.1	567	56.1
\$28 to \$30.....					3	0.3
\$30 to \$32.....	31	20.8	28	4.0	162	16.4
\$32 to \$34.....			20	2.8	15	1.5
\$34 to \$36.....	24	16.1			30	3.0
\$36 to \$38.....	6	4.0	268	38.0	18	1.8
\$38 to \$40.....					1	0.1
\$40 to \$42.....	21	14.1	2	0.3	10	1.0
\$42 to \$44.....	5	3.3	34	4.8	5	0.5
\$44 to \$46.....	11	7.4	3	0.4	3	0.3
\$46 to \$48.....						
\$48 to \$50.....	5	3.4	43	6.1	1	0.1
\$50 and over.....	5	3.4	26	3.7	6	0.6

In Table 12 are shown the full-time weekly wage rates of tailors, seamstresses, and milliners employed in motion picture studios. It will be seen that 19.4 per cent received full-time weekly wage rates between \$22 and \$24; 23.1 per cent between \$24 and \$26; 9 per cent between \$26 and \$28; and 10.4 per cent between \$30 and \$32 per full week's work.

TABLE 12—Number and Per Cent of Tailors, Seamstresses and Milliners, Employed in Motion Picture Studios Receiving Specified Full-time Weekly Wage Rates in May 1926.

Full-time weekly wage rates	Tailors (Males)	Seamstresses and milliners (Females)	
	Number	Number	Per cent of total
Totals.....	48	134	100.0
Under \$20.....		10	7.5
\$20 to \$22.....		12	9.0
\$22 to \$24.....	2	26	19.4
\$24 to \$26.....	3	31	23.1
\$26 to \$28.....		12	9.0
\$28 to \$30.....		1	0.7
\$30 to \$32.....	3	14	10.4
\$32 to \$34.....			
\$34 to \$36.....	5	5	3.7
\$36 to \$38.....			
\$38 to \$40.....			
\$40 to \$42.....	5	8	6.0
\$42 to \$44.....		3	2.2
\$44 to \$46.....	18	2	1.5
\$46 and over.....	12	10	7.5

The next table (Table 13) shows the full-time weekly wage rates of clerks, bookkeepers, and stenographers. An examination of this table shows that the wage rates of the males were greater than those of the females. But among those who are listed as receiving full-time weekly wages of \$50 or over are clerks having that title but performing work of a supervisory capacity. Of the total number of 586 employees for whom data are shown in this table, the largest number received full-time weekly wage rates between \$30 and \$32; the next largest number of employees, namely, 13.9 per cent, received full-time weekly wage rates between \$24 and \$26; and 10.6 per cent between \$40 and \$42.

TABLE 13—Number and Per Cent of Clerks, Bookkeepers, and Stenographers, Employed in Motion Picture Studios Receiving Specified Full-time Weekly Wage Rates in May, 1926, by Sexes.

Full-time weekly wage rates	Both sexes		Males		Females	
	Number	Per cent of total	Number	Per cent of total	Number	Per cent of total
Totals.....	586	100.0	391	100.0	195	100.0
Under \$18.....	17	2.9	14	3.6	3	1.5
\$18 to \$20.....	13	2.2	10	2.6	3	1.5
\$20 to \$22.....	26	4.4	15	3.8	11	5.7
\$22 to \$24.....	29	4.9	15	3.8	14	7.2
\$24 to \$26.....	81	13.0	41	10.5	40	20.5
\$26 to \$28.....	38	6.5	27	6.9	11	5.7
\$28 to \$30.....						
\$30 to \$32.....	87	14.8	53	13.6	34	17.4
\$32 to \$34.....	20	3.4	13	3.3	7	3.6
\$34 to \$36.....	78	13.3	58	14.8	20	10.3
\$36 to \$38.....	22	3.8	15	3.8	7	3.6
\$38 to \$40.....						
\$40 to \$42.....	62	10.6	46	11.8	16	8.2
\$42 to \$44.....	7	1.2	6	1.5	1	0.5
\$44 to \$46.....	25	4.3	16	4.1	9	4.6
\$46 to \$48.....	3	0.5	3	0.8		
\$48 to \$50.....	1	0.2	1	0.3		
\$50 and over.....	77	13.1	58	14.8	19	9.7

In Table 14 are shown the full-time weekly wage rates of auditors, foremen, superintendents, stationary engineers, mechanics, and firemen. This is a miscellaneous group of persons whose wage rates or salaries were not included in the preceding tables and for whom full-time weekly wage rates were tabulated.

Of this group of employees, the auditors are of course the highest paid. The foremen and superintendents included in this table are carpenters, plasterers, painters, and other foremen, who were distinctly classified as foremen or superintendents.

TABLE 14—Number of Employees in Motion Picture Studios Receiving Specified Full-time Weekly Wage Rates in May, 1926, by Occupations.

Full-time weekly wage rates	Auditors	Foremen and superintendents	Stationary engineers, mechanics and firemen	Total
Totals.....	30	126	88	244
Under \$40.....		7	21	28
\$40 to \$50.....		10	52	62
\$50 to \$60.....		10	11	21
\$60 to \$70.....		26	4	30
\$70 to \$80.....		24		24
\$80 to \$90.....	7	9		16
\$90 to \$100.....	3	3		6
\$100 to \$110.....	6	16		22
\$110 to \$120.....		3		3
\$120 to \$130.....	4	3		7
\$130 to \$140.....	1	1		2
\$140 to \$150.....	1			1
\$150 and over.....	8	14		22

The "Extras."

The "extra" is the casual worker of the motion picture industry. He is the floater who is hired by the day and is generally paid off at the end of the day's work. The extra men and women are hired in the studios to furnish the background for the actors and artists who play roles. Many motion picture actors are hired by the day to perform only a day's work at a time, or perhaps a few days' work at the time. These are persons who play "parts" or "bits"; they are several rungs on the ladder nearer to the position of actors. The "extras" are as indispensable in the making of pictures as are the stars, but the extras are not required to have experience. The people who sit at tables in cafe scenes in the movies or the people who make up the crowds watching prize fights or baseball scenes are extras. There are, of course, various degrees of extras, some of them shading into actors playing "bits" or small parts. But the bulk of the extras are men, women, boys and girls of all ages and nationalities, various types used in the making of motion pictures.

The fact that many of the present well known actors and stars were formerly extras is largely responsible for the persistent attempts of many people, whether young or old, to become extras in the movies. Many of the extras may be likened to prospectors. For years and years they keep on living from hand to mouth upon the meager earnings which a few days' work per week might bring them, with the hope that some day an appreciative director might notice them and give them a role which will ultimately lead them to fame and riches.

Most of the extras probably do not depend entirely upon the motion picture industry for a livelihood. Among them are housewives who work in the movies for pin money, retired folks who work in the movies for whatever excitement or glory it might bring them. With these extras the uncertain existence of casual employment is relatively unimportant. But there are among the extras, men and women who are dependent upon work in the movies for their daily bread and the support of their families. These people have heretofore had a hard and baneful existence. There were too many of them, altogether too many of them to afford any of them a decent living. The Central Casting Corporation organized by the Association of Motion Picture Producers has been seeking to remedy this condition.

The Lure of the Silver Screen.

But before we explain the part which the Central Casting Corporation is now playing in the regulation of the employment of the extras, we must first describe another condition with which the Bureau of Labor Statistics has had to contend for a number of years.

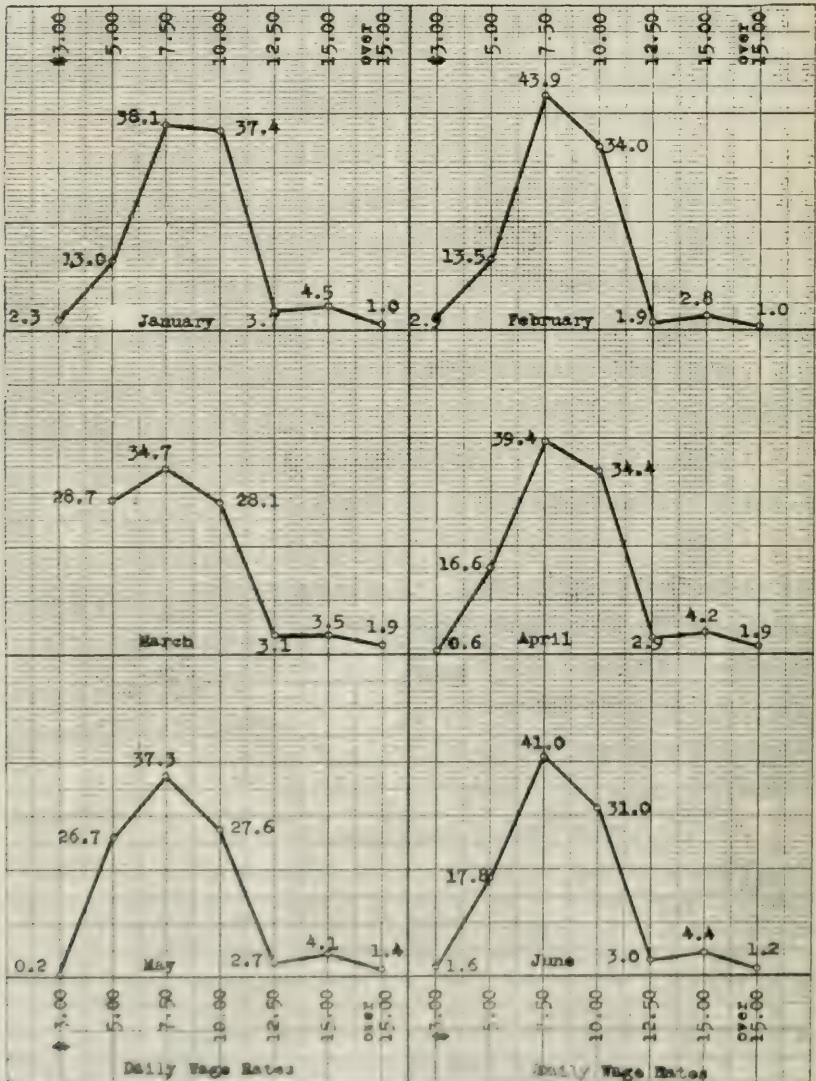
Since the motion picture industry was begun, there has been a wild scramble on the part of many unsophisticated men and women to become actors and actresses in the movies. To become an extra has been considered the first step to this goal. These would-be actors and actresses would besiege the doors of motion picture studios and of private employment agencies furnishing extras to the studios with the hope of getting their chance. This desire to get into the movies has resulted in the establishment of so-called schools purporting to teach the art of make-up which they advertised as being requisite for qualifying as actors in the movies. The make-up schools have been promising employment to the film aspirants and cheating them of whatever money they could. The Bureau's prosecutions of these fake schools is referred to in this report on pages 87 and 88. It is also referred to in the Twenty-first Biennial Report. Investigations undertaken by the Bureau have disclosed illegal practices on the part of licensed employment agencies, such as accepting registration fees from would-be extras. Other employment agencies were found to be in collusion with fake movie schools which were defrauding aspirants to the screen.

The Private Employment Agency.

These abuses of extras and would-be extras did not stop with the taking of illegal fees and the extortion of money in the form of tuition fees. The regular employment agencies would charge the extras from 7 to 10 per cent of their day's earnings for furnishing them jobs in the motion picture studios. For instance, the extras who were paid \$5 per day had to pay 50 cents for every day's work they got; the extras who received \$7.50 per day were obliged to pay 75 cents per day for every day's work they received through the private employment agency. The private employment agency would get an assignment of the wages. The extras were paid in vouchers at the end of the day's work. The vouchers were then cashed by the employment agency, but the extras received only the difference between the full day's wages and the agency's fee for the day's work. Before going out to work, the extras assigned their commissions to the agency. This was in violation of the

CHART V.

PERCENTAGES OF EXTRAS EMPLOYED IN MOTION PICTURE STUDIOS RECEIVING SPECIFIED FULL-TIME DAILY WAGE RATES DURING THE 6 MONTHS OF JANUARY TO JUNE, 1926.



(Bureau of Labor Statistics-State of California)

law because it was an assignment of unearned wages. In order to do away as far as possible with the exploitation of the extras by the fake movie schools and by employment agencies, and to remove the practiced violations of the law arising out of the methods of paying the extras, the Bureau recommended to the Association of Motion Picture Producers the establishment of a central employment office, the cost of which would be borne by the producers.

The Central Casting Corporation.

The Association of Motion Picture Producers of Los Angeles adopted this recommendation of the Bureau * and organized on January 1, 1926, the Central Casting Corporation. This corporation is the central employment office of the motion picture producers of Los Angeles who are members of the association. The association bears the entire expense of maintaining this central employment office. The purposes for which this office was established may be summarized as follows:

1. To do away with the high fees charged by private employment agencies to extras in the motion picture industry.

2. To eliminate the violations of the law arising out of methods of paying off the extras.

3. To discourage the constantly increasing influx of persons as extras in the industry, and

4. To develop a residue of efficient extras who would be called upon frequently and who would be able to derive a decent living from their employment as extras.

The Central Casting Corporation is now placing about 90 per cent of all the extras needed in the industry. About 10 per cent of the total extras required are still being placed by private employment agencies.

Wages of Extras.

There is somewhere a twilight zone where the extra stops and the actor begins. The Central Casting Corporation defined an extra to be one whose daily wage does not exceed \$15 and who is hired by the day. The following tables (Tables 15 to 21) and Chart V shows the daily wage rates of extras.

The daily wage rates of extras were analyzed in detail in these tables in order to ascertain whether any changes in wage rates paid to extras took place since the inauguration of the Central Casting Corporation in January, 1926.

It will be noticed that the daily wage rate of extras are fixed at \$3, \$5, \$7.50, \$10, \$12.50 or \$15 and that there are no wage rates between these rates. These wages have apparently been established by custom.

The extras who are paid the higher wage rates are expected to have better clothes and to have some experience in appearing before the camera.

Chart V shows that in January, 1926, the percentages of extras who were receiving \$7.50 and \$10 per day were very nearly the same, a difference of less than 1 per cent. But in June, 1926, the percentage

* Miss Van Kleeck of the Russell Sage Foundation, in her memorandum referred to above, also recommended the establishment of a central casting office to remedy conditions of employment of extras.

of extras who were hired at \$7.50 per day was 41.0 compared with 31.0 per cent of extras who were hired at \$10 per day.

The wage rates paid to extras each month depends upon the kinds of pictures produced at the studios. In some productions very large crowds of people are required to appear at the studios in their street clothes. Extras who appear in mob scenes and very large crowds receive \$3 per day and get their lunch free. During the months from January to June, 1926, very few people were called at \$3 per day, but the number of extras called at \$5 and \$7.50 seems to have increased during the six months for which data have been tabulated.

TABLE 17—Number and Per Cent of "Extras" Receiving Specified Daily Wages during the Month of February, 1926, as Reported by the Central Casting Corporation of the Association of Motion Picture Producers.

Daily wage rate	Men			Women			Boys and girls			Total		
	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent
Totals.....	11,653	100.0	100.0	5,971	100.0	100.0	362	100.0	100.0	17,986	100.0	100.0
\$2.00.....	415	3.6	15.3	116	2.0	16.6	6	1.7	54.2	537	2.9	16.4
\$2.50.....	1,364	11.7	57.4	874	14.6	64.4	190	52.5	87.9	2,428	13.5	60.3
\$3.00.....	4,909	42.1	83.8	2,853	47.8	95.3	122	33.7	94.3	7,884	43.9	94.3
\$3.50.....	4,242	36.4	95.7	1,818	30.9	99.2	23	6.4	99.9	6,113	34.0	96.2
\$4.00.....	225	1.9	97.6	111	1.9	99.1	6	1.6	100.0	342	1.9	98.0
\$4.50.....	387	3.3	100.0	113	1.9	100.0	9	2.5	100.0	509	2.8	99.0
Over \$4.50.....	111	1.0	100.0	56	0.9	100.0	6	1.6	100.0	173	1.0	100.0

TABLE 18—Number and Per Cent of "Extras" Receiving Specified Daily Wages during the Month of March, 1926, as Reported by the Central Casting Corporation of the Association of Motion Picture Producers.

Daily wage rate	Men			Women			Boys and girls			Total		
	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent
Totals.....	13,980	100.0	100.0	5,625	100.0	100.0	526	100.0	100.0	20,131	100.0	100.0
\$3.00.....	1	—	—	—	—	—	—	—	—	1	—	—
\$3.50.....	4,525	32.4	32.4	956	17.0	17.0	292	55.5	55.5	5,773	28.7	28.7
\$4.00.....	4,488	32.1	64.5	2,361	42.0	59.0	155	29.5	85.0	7,004	34.7	63.4
\$4.50.....	3,664	26.2	90.7	1,937	34.4	93.4	17	3.2	98.2	5,650	28.1	91.5
\$5.00.....	479	3.4	94.1	129	2.3	95.7	17	3.2	97.5	625	3.1	94.6
\$5.50.....	520	3.7	97.8	172	3.1	98.8	13	2.5	100.0	705	3.5	98.1
Over \$5.50.....	303	2.2	100.0	70	1.2	100.0	—	—	—	373	1.9	100.0

TABLE 21. Number and Per Cent of "Extras" Receiving Specified Daily Wages during the Month of June, 1926, as Reported by the Central Casting Corporation of the Association of Motion Picture Producers.

	Men			Women			Boys and girls			Total		
	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent	Number	Per cent of total	Cumulative per cent
Total	11,852	100.0	100.0	6,422	100.0	100.0	711	100.0	100.0	18,685	100.0	100.0
\$1.00 and under	139	1.3	17.3	150	2.3	20.0	347	48.8	48.8	300	1.6	19.4
\$1.01 to \$1.50	1,857	16.0	57.6	1,073	17.5	63.0	260	36.6	85.4	3,317	17.8	60.4
\$1.51 to \$2.00	3,174	40.3	88.9	2,634	43.0	95.8	80	11.3	96.7	7,608	41.0	91.4
\$2.01 to \$2.50	1,775	31.3	92.6	2,065	32.8	97.8	13	1.8	98.5	5,792	31.0	94.4
\$2.51 to \$3.00	427	3.5	98.4	122	2.0	99.5	6	0.8	99.3	572	3.0	98.8
\$3.01 to \$3.50	700	5.8	100.0	106	1.7	100.0	5	0.7	100.0	815	4.4	99.8
\$3.51 to \$4.00	184	1.5		32	0.5					221	1.2	100.0

PART III.

STATISTICS OF CALIFORNIA MANUFACTURES,
AVERAGE WEEKLY EARNINGS, AND
THE COST OF LIVING.

COURSE OF EMPLOYMENT, PAY ROLLS AND AVERAGE WEEKLY EARNINGS.

Representativeness of the Data.

In the following forty-eight tables are presented data showing the course of employment, pay rolls, and average weekly earnings in 790 representative California manufacturing establishments. These data have been tabulated for 12 principal groups of industries and are shown separately for the cities of Los Angeles, San Francisco, for all other cities combined, and for the state. The groups of industries for which data are presented in the following tables are:

Table No. Groups of industries

1. All industries.
2. Stone, clay, and glass.
3. Metals, machinery, and conveyances.
4. Wood manufactures.
5. Leather and rubber goods.
6. Chemicals, oils, and paints.

Table No. Groups of industries

7. Printing and paper goods.
8. Textiles.
9. Clothing, millinery, and laundering.
10. Foods, beverages, and tobacco.
11. Water, light, and power.
12. Miscellaneous.

The United States Census of Manufactures reported 246,948 wage earners in California industries, with a total wage bill for that year of \$353,183,000. The data shown in the following tables includes 158,170 wage earners with an average weekly pay roll of \$4,567,384, or an annual pay roll of \$237,503,968. The number of employees included in the following tables is 64 per cent of the total reported by the census and the pay roll is 67 per cent of the total reported by the census. The data in these tables, therefore, may be considered quite representative.

Average Weekly Earnings.

The average weekly earnings of wage earners, skilled, semiskilled, and unskilled, employed in California factories, shops, and canneries for June, 1926, are summarized, in the following tabulation:

<i>Industries</i>	<i>The state</i>	<i>Average weekly earnings in</i>		<i>Other towns</i>
		<i>Los Angeles</i>	<i>San Francisco</i>	
All industries -----	\$29 00	\$30 04	\$30 37	\$27 48
Stone, clay, and glass -----	28 51	27 55	32 50	28 92
Metals, machinery, and conveyances -----	31 10	30 54	30 61	31 85
Wood manufactures -----	29 12	31 08	29 17	28 70
Leather and rubber goods -----	26 45	30 87	26 75	22 38
Chemicals, oils, and paints -----	35 81	38 25	37 05	29 60
Printing and paper goods -----	32 69	33 77	33 94	29 96
Textiles -----	21 36	23 56	21 59	19 33
Clothing, millinery, and laundering -----	22 02	21 57	22 76	20 85
Foods, beverages and tobacco -----	23 86	30 36	24 12	21 39
Water, light and power -----	30 32	25 04	31 58	31 45
Miscellaneous -----	24 54	19 53	25 11	30 95

The highest average weekly earnings reported for all industries since January, 1925, was \$29.55 in March, 1926, whereas the lowest average weekly earnings reported for all industries was \$27.78 in July, 1925.

Fluctuations in Employment.

The peaks and troughs of employment for the various groups of industries are shown by index numbers based upon the average monthly number of employees during 1925. The highest and the lowest months of employment in 1925 for the various industries of the state are shown in the following tabulation:

<i>Industries</i>	<i>Months of maximum employment</i>	<i>Months of minimum employment</i>
All industries	August	January and February
Stone, clay and glass	August and December	February
Metals, machinery and conveyances	November	January
Wood manufacturing	October	February
Leather and rubber goods	August	March
Chemicals, oils, paints	July	January and December
Printing and paper goods	November	April, May, June, July
Textiles	November	June, July and August
Clothing, millinery and laundering	March and December	June
Foods, beverages and tobacco	August	February
Water, light, power	July	March
Miscellaneous	May	January

In the preceding tabulation are shown the months for which the highest index numbers appear in the detailed tables. For instance, in the foregoing tabulation, October is shown to be the peak month of production and February is shown to be the lowest month of production in wood manufactures. The index number for October is 106 and for February it is 93 (Table 4 for the state). An examination of this table, however, shows that the highest months of productions in this industry are from May to December and the lowest from December to May.

TABLE 1—Course of Employment, Payrolls and Average Weekly Earnings in 790 Representative State Manufacturing Establishments, All Industries, January, 1925, to July, 1923.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	144,906	\$4,181,197	\$28 86	92	92	100
February	145,035	4,273,448	29 46	92	94	102
March	152,223	4,428,510	29 09	96	97	101
April	154,242	4,459,418	28 91	98	98	100
May	154,118	4,543,248	29 48	97	99	102
June	156,079	4,573,229	29 30	99	100	101
July	170,243	4,729,416	27 78	108	104	96
August	173,246	4,896,994	28 27	110	107	98
September	170,190	4,791,166	28 15	108	105	97
October	163,642	4,745,609	29 00	103	104	109
November	160,550	4,677,630	29 14	102	102	101
December	153,563	4,508,745	29 36	97	99	102
Average	158,170	\$4,567,384	\$28 88	100	100	100
1926						
January	148,287	\$4,230,021	\$28 53	94	93	99
February	147,780	4,297,828	29 08	93	96	101
March	149,339	4,412,107	29 55	94	97	102
April	158,224	4,551,471	28 77	100	100	100
May	160,253	4,620,382	28 83	101	101	100
June	163,569	4,742,831	29 00	103	104	100

¹ Salaried officers and office employees are excluded.

TABLE 2—Course of Employment, Payrolls and Average Weekly Earnings in 58 Representative State Manufacturing Establishments, Stone, Clay and Glass Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	7,647	\$212,877	\$27 84	95	94	99
February.....	7,365	213,694	29 01	92	95	103
March.....	7,605	219,803	28 90	95	97	103
April.....	7,913	215,508	27 23	98	95	97
May.....	8,072	223,854	27 73	100	99	99
June.....	7,933	227,084	28 63	99	100	102
July.....	8,313	224,242	26 97	103	99	96
August.....	8,416	237,659	28 24	105	105	100
September.....	8,313	226,918	27 30	103	100	97
October.....	8,231	232,447	28 24	102	103	100
November.....	8,258	235,448	28 51	103	104	101
December.....	8,405	243,825	29 01	105	108	103
Average.....	8,039	\$226,113	\$28 13	100	100	100
1926—						
January.....	8,252	\$221,184	\$26 80	103	98	95
February.....	7,876	219,430	27 86	98	97	99
March.....	8,126	234,427	28 85	101	104	103
April.....	8,234	223,755	27 17	102	99	97
May.....	8,570	248,213	28 96	107	110	103
June.....	9,013	256,997	28 51	112	114	101

¹ Salaried officers and office employees are excluded.**TABLE 3—Course of Employment, Payrolls and Average Weekly Earnings in 199 Representative State Manufacturing Establishments, Metals, Machinery and Conveyances Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	37,526	\$1,116,214	\$29 75	96	94	98
February.....	37,720	1,176,381	31 19	97	99	103
March.....	38,304	1,187,402	31 00	98	100	102
April.....	39,043	1,198,267	30 69	100	102	101
May.....	38,719	1,194,531	30 85	99	101	102
June.....	39,058	1,186,828	30 39	100	100	100
July.....	38,893	1,159,968	29 82	100	98	98
August.....	38,957	1,145,897	29 41	100	97	97
September.....	38,938	1,099,930	28 25	100	93	93
October.....	40,307	1,235,187	30 64	103	104	101
November.....	41,042	1,256,281	30 61	105	106	101
December.....	40,434	1,261,751	31 21	103	107	103
Average.....	39,078	\$1,184,886	\$30 32	100	100	100
1926—						
January.....	40,065	\$1,181,035	\$29 48	103	100	97
February.....	39,883	1,216,514	30 50	102	103	101
March.....	40,426	1,250,358	30 93	103	106	102
April.....	40,487	1,246,614	30 79	104	105	102
May.....	40,738	1,263,960	31 02	104	107	102
June.....	40,732	1,266,884	31 10	104	107	103

¹ Salaried officers and office employees are excluded.

TABLE 4—Course of Employment, Payrolls and Average Weekly Earnings in 133 Representative State Manufacturing Establishments, Wood Manufacturing Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	26,921	\$722,417	\$26 84	95	90	95
February.....	26,357	709,198	26 91	93	88	95
March.....	26,848	736,992	27 45	95	92	97
April.....	27,908	782,082	28 03	98	97	99
May.....	28,811	824,541	28 62	102	103	101
June.....	29,324	859,259	29 30	103	107	103
July.....	29,069	805,869	27 72	102	100	98
August.....	28,815	820,005	28 46	102	102	100
September.....	29,699	867,414	29 21	105	108	103
October.....	30,091	892,423	29 66	106	111	105
November.....	28,815	834,207	28 95	102	104	102
December.....	27,703	762,484	27 52	98	95	97
Average.....	28,363	\$801,408	\$28 26	100	100	100
1926—						
January.....	25,366	\$693,322	\$27 33	89	86	96
February.....	25,398	697,443	27 46	90	87	97
March.....	26,163	728,261	27 84	92	91	98
April.....	28,406	786,688	27 70	101	98	98
May.....	29,080	822,637	27 44	106	103	97
June.....	28,969	843,631	29 12	102	105	103

¹ Salaried officers and office employees are excluded.**TABLE 5—Course of Employment, Payrolls and Average Weekly Earnings in 22 Representative State Manufacturing Establishments, Leather and Rubber Goods Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	4,000	\$107,740	\$26 94	98	98	100
February.....	4,039	110,327	27 32	99	100	101
March.....	3,494	98,052	28 06	85	89	104
April.....	3,638	97,904	26 91	89	89	99
May.....	3,733	100,186	26 84	91	91	99
June.....	3,928	104,013	26 48	96	94	98
July.....	4,280	110,640	25 85	105	100	96
August.....	4,616	122,302	26 50	113	111	98
September.....	4,451	114,647	25 76	109	104	96
October.....	4,404	120,801	27 43	108	110	102
November.....	4,282	118,217	27 61	105	107	102
December.....	4,206	117,071	27 83	103	106	103
Average.....	4,089	\$110,158	\$26 94	100	100	100
1926—						
January.....	4,196	114,212	\$27 22	103	104	101
February.....	4,195	115,128	27 44	103	105	102
March.....	4,036	112,242	27 81	99	101	103
April.....	4,107	110,170	26 83	100	100	100
May.....	4,048	106,284	26 26	99	96	97
June.....	3,881	102,651	26 45	95	93	98

¹ Salaried officers and office employees are excluded.

TABLE 6—Course of Employment, Payrolls and Average Weekly Earnings in 36 Representative State Manufacturing Establishments, Chemicals, Oils, Paints Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	16,437	\$583,820	\$35 52	95	94	99
February	16,685	612,506	36 71	97	99	102
March	16,707	622,909	37 29	97	100	103
April	17,075	608,561	35 64	99	98	99
May	17,579	645,156	36 70	102	104	102
June	17,706	634,994	35 87	103	102	100
July	18,659	661,310	35 44	108	106	98
August	18,298	660,709	36 11	106	106	100
September	17,751	633,937	35 70	103	102	99
October	16,978	598,754	35 27	98	96	98
November	16,710	611,285	36 58	97	98	101
December	16,463	587,761	35 70	95	95	99
Average	17,254	\$621,809	\$36 04	100	100	100
1926—						
January	16,376	\$569,654	\$34 78	95	92	97
February	16,626	585,949	35 24	96	94	98
March	16,909	606,890	35 89	98	98	100
April	17,155	608,771	35 49	99	98	98
May	17,771	611,078	34 39	103	98	95
June	18,150	649,913	35 81	105	105	99

¹ Salaried officers and office employees are excluded.**TABLE 7—Course of Employment, Payrolls and Average Weekly Earnings in 79 Representative State Manufacturing Establishments, Printing and Paper Goods Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	9,081	\$299,613	\$32 99	98	100	101
February	9,048	296,415	32 76	98	99	101
March	9,132	302,951	33 17	99	101	102
April	8,934	298,574	33 42	97	99	103
May	8,994	298,354	33 18	97	99	102
June	8,955	293,954	32 83	97	98	101
July	8,998	288,484	32 06	97	96	99
August	9,160	295,315	32 24	99	98	99
September	9,423	299,019	31 74	102	100	98
October	9,633	307,685	31 94	104	102	98
November	9,781	310,219	31 72	106	103	98
December	9,669	312,505	32 32	105	104	99
Average	9,234	\$300,256	\$32 52	100	100	100
1926—						
January	9,406	\$297,616	\$31 64	102	99	97
February	9,363	298,608	31 89	101	99	98
March	9,512	307,055	32 28	103	102	99
April	9,446	304,592	32 25	102	101	99
May	9,420	310,679	32 98	102	103	101
June	9,255	302,571	32 69	100	101	101

¹ Salaried officers and office employees are excluded.

TABLE 8—Course of Employment, Payrolls and Average Weekly Earnings in 13 Representative State Manufacturing Establishments, Textiles Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	2,320	\$48,663	\$20 98	98	98	100
February.....	2,361	51,437	21 79	100	104	104
March.....	2,376	50,481	21 25	101	102	101
April.....	2,404	51,554	21 45	102	104	102
May.....	2,343	50,648	21 62	99	102	103
June.....	2,276	47,863	21 03	97	96	100
July.....	2,299	46,660	20 30	97	94	96
August.....	2,280	48,062	21 08	97	97	100
September.....	2,326	39,612	17 03	99	80	81
October.....	2,433	53,251	21 89	103	107	104
November.....	2,449	54,053	22 07	104	109	105
December.....	2,432	53,595	22 04	103	108	105
Average.....	2,358	\$49,657	\$21 05	100	100	100
1926—						
January.....	2,381	\$51,526	\$21 64	101	104	103
February.....	2,388	52,534	22 00	101	106	105
March.....	2,306	50,176	21 76	98	101	103
April.....	2,340	51,483	22 00	99	104	105
May.....	2,342	50,240	21 45	99	101	102
June.....	2,276	48,618	21 36	97	98	101

¹ Salaried officers and office employees are excluded.**TABLE 9—Course of Employment, Payrolls and Average Weekly Earnings in 53 Representative State Manufacturing Establishments, Clothing, Millinery and Laundering Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	7,706	\$170,489	\$22 12	97	98	101
February.....	8,087	177,843	21 99	102	102	101
March.....	8,257	181,555	21 99	104	104	101
April.....	8,100	176,141	21 75	102	101	99
May.....	7,800	169,624	21 75	98	98	99
June.....	7,329	162,946	22 23	92	94	102
July.....	7,704	166,678	21 63	97	96	99
August.....	7,793	172,062	22 08	98	99	101
September.....	8,092	170,071	21 02	102	98	96
October.....	8,111	177,476	21 88	102	102	100
November.....	8,217	180,481	21 96	103	104	100
December.....	8,266	180,847	21 88	104	104	100
Average.....	7,955	\$173,851	\$21 86	100	100	100
1926—						
January.....	8,108	\$177,840	\$21 93	102	102	100
February.....	8,300	184,123	22 18	104	106	101
March.....	8,357	185,422	22 18	105	107	101
April.....	8,164	182,302	22 33	103	105	102
May.....	8,152	178,492	21 90	102	103	100
June.....	7,866	173,188	22 02	99	100	101

¹ Salaried officers and office employees are excluded.

TABLE 10—Course of Employment, Payrolls and Average Weekly Earnings in 179 Representative State Manufacturing Establishments, Foods, Beverages and Tobacco Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	22,489	\$596,154	\$26 51	75	80	107
February.....	22,320	605,977	27 15	74	81	109
March.....	28,682	684,284	23 86	95	92	96
April.....	27,682	689,267	24 94	92	92	100
May.....	25,641	660,535	25 76	85	88	104
June.....	26,960	674,255	25 01	90	90	101
July.....	39,159	874,616	22 33	130	117	90
August.....	42,637	1,024,396	24 01	142	137	97
September.....	39,119	982,416	25 11	130	132	101
October.....	32,098	793,088	24 71	107	106	100
November.....	29,456	735,574	24 97	98	98	101
December.....	24,743	641,028	25 91	82	86	104
Average.....	30,082	\$746,799	\$24 83	100	100	100
1926—						
January.....	23,069	\$598,669	\$25 95	77	80	105
February.....	22,929	605,894	26 43	76	81	106
March.....	22,800	599,443	26 29	76	80	106
April.....	28,681	718,662	25 05	95	96	101
May.....	27,822	697,198	25 06	92	93	101
June.....	31,868	760,629	23 86	106	102	96

¹ Salaried officers and office employees are excluded.**TABLE 11—Course of Employment, Payrolls and Average Weekly Earnings in 5 Representative State Manufacturing Establishments, Water, Light and Power Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	8,962	\$282,329	\$31 50	93	95	102
February.....	9,145	275,389	30 11	95	92	98
March.....	8,814	293,839	33 33	91	99	108
April.....	9,481	286,957	30 27	98	96	98
May.....	10,061	309,092	30 72	104	104	100
June.....	10,316	315,525	30 59	107	106	99
July.....	10,709	327,271	30 56	111	110	99
August.....	10,190	308,576	30 27	105	104	98
September.....	10,060	307,379	30 55	104	103	99
October.....	9,372	282,133	30 11	97	95	98
November.....	9,564	289,693	30 29	99	97	98
December.....	9,247	293,345	31 72	96	99	103
Average.....	9,660	\$297,627	\$30 80	100	100	100
1926—						
January.....	8,947	\$268,461	\$30 00	93	90	97
February.....	8,859	271,575	30 66	92	91	100
March.....	8,532	277,311	32 50	88	93	106
April.....	8,937	263,881	29 53	93	89	96
May.....	9,107	275,732	30 28	94	93	98
June.....	9,362	283,818	30 32	97	95	98

¹ Salaried officers and office employees are excluded.

TABLE 12—Course of Employment, Payrolls and Average Weekly Earnings in 13 Representative State Manufacturing Establishments, Miscellaneous Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	1,817	\$40,881	\$22 50	88	75	84
February	1,908	44,281	23 21	93	81	87
March	2,004	50,262	25 08	98	92	94
April	2,064	54,603	26 45	100	100	99
May	2,365	66,727	28 21	115	122	106
June	2,294	66,508	28 99	112	121	105
July	2,160	63,678	29 48	105	116	111
August	2,084	62,011	29 76	101	113	112
September	2,018	49,823	24 69	98	91	93
October	1,984	52,364	26 39	97	96	99
November	1,976	52,172	26 40	96	95	99
December	1,995	54,533	27 33	97	99	102
Average	2,055	\$54,820	\$26 67	100	100	100
1926—						
January	2,121	\$56,502	\$26 64	103	103	100
February	1,972	50,630	25 67	96	92	96
March	2,172	60,522	27 86	106	110	104
April	2,267	54,553	24 06	110	100	90
May	2,303	55,869	24 26	112	102	91
June	2,197	53,931	24 54	107	98	92

¹ Salaried officers and office employees are excluded.**TABLE 1—Course of Employment, Payrolls and Average Weekly Earnings in 243 Representative Los Angeles Manufacturing Establishments, All Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	49,079	\$1,437,158	\$29 28	98	97	99
February	49,736	1,486,984	29 90	100	101	101
March	48,963	1,473,505	30 09	98	100	102
April	48,798	1,449,583	29 71	98	98	100
May	49,361	1,502,951	30 45	99	102	103
June	49,094	1,462,162	29 78	99	99	101
July	50,263	1,459,665	29 04	101	99	98
August	50,551	1,484,310	29 36	101	101	99
September	50,386	1,452,327	29 22	101	98	99
October	50,747	1,400,868	29 38	102	101	99
November	50,738	1,498,150	29 52	102	102	100
December	50,599	1,503,391	29 83	101	102	101
Average	49,860	\$1,475,588	\$29 60	100	100	100
1926—						
January	50,507	\$1,453,210	\$28 77	101	98	97
February	49,535	1,442,663	29 12	99	98	98
March	50,113	1,463,630	29 81	101	101	101
April	49,450	1,447,064	29 27	99	98	99
May	50,330	1,483,247	29 47	101	101	100
June	49,746	1,494,432	30 04	100	101	101

¹ Salaried officers and office employees are excluded.

TABLE 2—Course of Employment, Payrolls and Average Weekly Earnings in 30 Representative Los Angeles Manufacturing Establishments, Stone, Clay and Glass Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	4,119	\$105,964	\$25 73	94	90	96
February.....	4,083	114,481	28 04	93	97	105
March.....	4,196	115,369	27 49	95	98	102
April.....	4,287	110,516	25 78	98	94	96
May.....	4,463	118,502	26 55	102	100	99
June.....	4,365	120,647	27 64	99	102	103
July.....	4,559	118,191	25 92	104	100	97
August.....	4,547	124,672	27 42	103	106	102
September.....	4,542	120,128	26 45	103	102	99
October.....	4,455	118,289	26 55	101	100	99
November.....	4,507	121,217	26 95	103	103	100
December.....	4,633	127,439	27 51	105	108	103
Average.....	4,396	\$117,951	\$26 83	100	100	100
1926—						
January.....	4,543	\$116,421	\$25 63	103	99	96
February.....	4,356	111,167	25 52	99	94	95
March.....	4,477	123,583	27 60	102	105	103
April.....	4,503	111,759	24 82	102	96	93
May.....	4,752	132,418	27 87	108	112	104
June.....	5,132	141,408	27 55	117	120	103

¹ Salaried officers and office employees are excluded.

TABLE 3—Course of Employment, Payrolls and Average Weekly Earnings in 72 Representative Los Angeles Manufacturing Establishments, Metals, Machinery and Conveyances Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	15,892	\$461,339	\$29 03	98	94	96
February.....	15,823	491,109	31 04	98	100	103
March.....	15,832	489,023	30 89	98	100	102
April.....	15,575	485,793	31 19	96	99	103
May.....	15,843	493,961	31 18	98	101	103
June.....	16,358	487,411	29 80	101	99	99
July.....	16,248	472,808	29 10	100	96	96
August.....	16,445	478,649	29 11	101	98	96
September.....	16,396	472,227	28 80	101	96	95
October.....	16,759	511,462	30 52	103	104	101
November.....	16,718	517,580	30 96	103	106	102
December.....	16,642	520,606	31 28	103	106	103
Average.....	16,211	\$490,164	\$30 24	100	100	100
1926—						
January.....	16,813	\$493,304	\$29 34	104	101	97
February.....	16,214	495,548	30 56	100	101	101
March.....	16,448	502,005	30 52	101	102	101
April.....	16,334	502,158	30 74	101	102	102
May.....	16,534	512,007	30 97	102	104	102
June.....	16,376	500,032	30 54	101	102	101

¹ Salaried officers and office employees are excluded.

TABLE 4—Course of Employment, Payrolls and Average Weekly Earnings in 36 Representative Los Angeles Manufacturing Establishments, Wood Manufacturing Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	5,140	\$161,340	\$31 39	102	102	101
February.....	5,173	155,370	30 03	102	99	96
March.....	4,985	149,770	30 04	98	95	96
April.....	4,751	147,992	31 15	94	94	100
May.....	4,821	151,023	31 33	95	96	101
June.....	4,632	148,752	32 11	92	94	103
July.....	4,882	150,067	30 74	96	95	99
August.....	5,032	160,211	31 84	99	102	102
September.....	5,115	161,826	31 64	101	103	102
October.....	5,346	170,925	31 97	106	108	103
November.....	5,414	164,597	30 40	107	104	98
December.....	5,447	168,701	30 97	108	107	99
Average.....	5,062	\$157,547	\$31 13	100	100	100
1926—						
January.....	5,389	\$162,870	\$30 22	106	103	97
February.....	5,264	159,864	30 37	104	101	98
March.....	5,284	163,920	31 02	104	104	100
April.....	5,139	158,137	30 77	102	100	99
May.....	5,002	150,745	30 14	99	96	97
June.....	4,815	149,642	31 08	95	95	100

¹ Salaried officers and office employees are excluded.**TABLE 5—Course of Employment, Payrolls and Average Weekly Earnings in 3 Representative Los Angeles Manufacturing Establishments, Leather and Rubber Goods Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	1,637	\$48,291	\$29 50	98	101	102
February.....	1,677	47,774	28 49	101	100	99
March.....	1,197	36,732	30 69	72	77	107
April.....	1,358	38,745	28 53	82	81	99
May.....	1,486	42,308	28 47	89	88	99
June.....	1,543	43,185	27 99	93	90	97
July.....	1,809	50,243	27 77	109	105	96
August.....	2,036	55,537	27 28	122	116	95
September.....	1,880	53,948	28 70	113	112	100
October.....	1,789	51,777	28 94	107	108	100
November.....	1,794	52,802	29 43	108	110	102
December.....	1,791	54,623	30 50	108	114	106
Average.....	1,666	\$47,997	\$28 80	100	100	100
1926—						
January.....	1,746	\$54,223	\$31 06	105	113	108
February.....	1,617	46,572	28 80	97	97	100
March.....	1,562	46,976	30 07	94	98	104
April.....	1,642	49,458	30 12	99	103	105
May.....	1,694	48,981	28 91	102	102	100
June.....	1,503	46,398	30 87	90	97	107

¹ Salaried officers and office employees are excluded.

TABLE 6—Course of Employment, Payrolls and Average Weekly Earnings in 12 Representative Los Angeles Manufacturing Establishments, Chemicals, Oils, Paints Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	4,482	\$162,009	\$36 15	98	100	102
February	4,627	170,032	36 75	101	105	104
March	4,693	174,579	37 20	102	108	105
April	5,046	171,510	33 99	110	106	96
May	5,197	198,867	38 27	113	123	108
June	4,735	163,177	34 46	103	101	97
July	5,019	169,512	33 77	110	104	95
August	4,890	168,146	34 39	107	104	97
September	4,459	157,471	35 32	97	97	100
October	4,068	139,475	34 29	89	86	97
November	3,837	137,343	35 79	84	85	101
December	3,893	134,996	34 68	85	83	98
Average	4,579	\$162,260	\$35 44	100	100	100
1926—						
January	3,852	\$129,426	\$33 60	84	80	95
February	4,169	140,490	33 70	91	87	95
March	4,400	152,564	34 67	96	94	98
April	4,210	145,743	34 62	92	90	98
May	4,492	146,793	32 68	98	90	92
June	4,454	170,372	38 25	97	105	108

¹ Salaried officers and office employees are excluded.

TABLE 7—Course of Employment, Payrolls and Average Weekly Earnings in 20 Representative Los Angeles Manufacturing Establishments, Printing and Paper Goods Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	3,893	\$134,519	\$34 55	100	103	103
February	3,922	132,796	33 86	101	102	101
March	3,915	133,142	34 01	101	102	102
April	3,757	129,690	34 52	97	100	103
May	3,734	127,795	34 22	96	98	102
June	3,795	130,298	34 33	98	100	103
July	3,810	126,247	33 14	98	97	99
August	3,818	127,572	33 41	98	98	100
September	3,872	128,303	33 14	100	99	99
October	3,963	128,293	32 37	102	99	97
November	4,129	129,498	31 36	106	100	94
December	4,069	133,437	32 79	105	103	98
Average	3,890	\$130,133	\$33 45	100	100	100
1926—						
January	4,095	\$132,373	\$32 33	105	102	97
February	4,013	131,792	32 84	103	101	98
March	4,084	135,796	33 25	105	104	99
April	3,984	132,575	33 28	102	102	99
May	3,935	133,905	34 03	101	103	102
June	3,921	132,409	33 77	101	102	101

¹ Salaried officers and office employees are excluded.

TABLE 8—Course of Employment, Payrolls and Average Weekly Earnings in 7 Representative Los Angeles Manufacturing Establishments, Textiles Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	839	\$19,377	\$23 09	98	101	103
February.....	828	18,765	22 66	97	98	101
March.....	843	19,149	22 72	99	100	102
April.....	842	18,818	22 35	99	99	100
May.....	826	18,631	22 56	97	98	101
June.....	803	17,864	22 25	94	94	100
July.....	817	18,070	22 12	96	95	99
August.....	821	18,398	22 41	96	96	100
September.....	887	17,310	19 52	104	91	87
October.....	923	20,883	22 63	108	109	101
November.....	919	21,036	22 89	108	110	102
December.....	902	20,905	23 18	106	109	104
Average.....	854	\$19,101	\$22 36	100	100	100
1926—						
January.....	895	\$20,610	\$23 03	105	108	103
February.....	917	20,835	22 72	107	109	102
March.....	912	21,187	23 23	107	111	104
April.....	920	21,048	22 88	108	110	102
May.....	933	21,627	23 18	109	113	104
June.....	882	20,778	23 56	103	109	105

¹ Salaried officers and office employees are excluded.**TABLE 9—Course of Employment, Payrolls and Average Weekly Earnings in 12 Representative Los Angeles Manufacturing Establishments, Clothing, Millinery and Laundering Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	3,253	\$69,356	\$21 32	93	95	101
February.....	3,504	74,998	21 40	100	102	102
March.....	3,582	76,175	21 27	103	104	101
April.....	3,431	72,058	21 00	98	98	100
May.....	3,224	66,980	20 78	92	91	99
June.....	3,118	66,664	21 38	89	91	102
July.....	3,446	71,117	20 64	99	97	98
August.....	3,475	73,399	21 12	100	100	101
September.....	3,694	75,297	20 38	106	103	97
October.....	3,723	77,469	20 81	107	106	99
November.....	3,797	79,997	21 07	109	109	100
December.....	3,619	76,029	21 01	104	104	100
Average.....	3,489	\$73,296	\$21 01	100	100	100
1926—						
January.....	3,553	\$76,607	\$21 56	102	105	103
February.....	3,695	79,508	21 52	106	108	102
March.....	3,700	79,064	21 37	106	108	102
April.....	3,587	76,845	21 42	103	105	102
May.....	3,636	77,236	21 24	104	105	101
June.....	3,555	76,666	21 57	102	105	103

¹ Salaried officers and office employees are excluded.

TABLE 10—Course of Employment, Payrolls and Average Weekly Earnings in 44 Representative Los Angeles Manufacturing Establishments, Foods, Beverages and Tobacco Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	6,666	\$200,543	\$30 08	102	103	100
February.....	6,690	201,059	30 05	103	103	100
March.....	6,550	198,264	30 27	101	101	101
April.....	6,338	191,132	30 16	97	98	100
May.....	6,172	190,774	30 91	95	98	103
June.....	6,263	189,511	30 26	96	97	101
July.....	6,411	195,227	30 45	98	100	101
August.....	6,412	193,494	30 18	98	99	100
September.....	6,543	191,091	29 21	100	98	97
October.....	6,616	196,714	29 73	102	101	99
November.....	6,767	198,675	29 36	104	102	98
December.....	6,744	200,884	29 79	104	103	99
Average.....	6,514	\$195,614	\$30 03	100	100	100
1926—						
January.....	6,610	\$194,010	\$29 35	101	99	98
February.....	6,578	193,885	29 47	101	99	98
March.....	6,540	197,680	30 23	100	101	101
April.....	6,359	187,079	29 42	98	96	98
May.....	6,491	193,970	29 88	100	99	100
June.....	6,374	193,541	30 36	98	99	101

¹ Salaried officers and office employees are excluded.

TABLE 11—Course of Employment, Payrolls and Average Weekly Earnings in 2 Representative Los Angeles Manufacturing Establishments, Water, Light and Power Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	2,006	\$51,291	\$25 57	103	104	101
February.....	2,186	55,405	25 35	112	112	100
March.....	1,887	51,233	27 15	97	104	107
April.....	2,058	48,750	23 69	106	99	94
May.....	1,952	48,932	25 07	100	99	99
June.....	2,002	48,609	24 28	103	99	96
July.....	1,886	46,259	24 53	97	94	97
August.....	1,856	47,461	25 57	95	96	101
September.....	1,830	47,260	25 83	94	96	102
October.....	1,982	48,689	24 57	102	99	97
November.....	1,823	50,102	27 49	94	102	109
December.....	1,887	47,528	25 19	97	96	99
Average.....	1,946	\$49,293	\$25 23	100	100	100
1926—						
January.....	2,000	\$49,249	\$24 62	103	100	97
February.....	1,932	47,412	24 54	99	96	97
March.....	1,783	46,822	26 26	92	95	104
April.....	1,776	44,604	25 12	91	90	99
May.....	1,816	45,697	25 16	93	93	99
June.....	1,777	44,496	25 04	91	90	99

¹ Salaried officers and office employees are excluded.

TABLE 12—Course of Employment, Payrolls and Average Weekly Earnings in 5 Representative Los Angeles Manufacturing Establishments, Miscellaneous Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	1,152	\$23,129	\$20 08	92	72	78
February.....	1,223	25,195	20 60	98	78	80
March.....	1,283	30,069	23 44	102	93	91
April.....	1,355	34,579	25 52	108	107	99
May.....	1,643	45,169	27 49	131	140	107
June.....	1,480	46,044	31 11	118	143	121
July.....	1,376	41,924	30 47	110	130	118
August.....	1,219	36,771	30 16	97	114	117
September.....	1,168	27,466	23 52	93	85	91
October.....	1,123	26,892	23 95	90	83	93
November.....	1,033	25,303	24 49	83	79	95
December.....	972	24,243	24 94	78	75	97
Average.....	1,252	\$32,232	\$25 74	100	100	100
1926—						
January.....	1,011	\$24,117	\$23 85	81	75	93
February.....	780	15,590	19 99	62	48	78
March.....	923	24,042	26 05	74	75	101
April.....	1,002	18,258	18 22	80	57	71
May.....	1,045	19,868	19 01	83	62	74
June.....	957	18,690	19 53	76	58	76

¹ Salaried officers and office employees are excluded.**TABLE 1—Course of Employment, Payrolls and Average Weekly Earnings in 215 Representative San Francisco Manufacturing Establishments, All Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	38,113	\$1,181,114	\$30 99	93	93	100
February.....	38,754	1,211,102	31 25	94	95	101
March.....	39,039	1,254,985	32 15	95	99	104
April.....	39,752	1,226,469	30 85	97	96	100
May.....	40,739	1,261,608	30 97	99	99	100
June.....	41,087	1,282,291	31 21	100	101	101
July.....	42,813	1,318,611	30 80	104	104	99
August.....	43,032	1,309,438	30 43	105	103	98
September.....	43,153	1,289,647	29 89	105	101	97
October.....	42,098	1,299,399	30 87	103	102	100
November.....	42,298	1,310,542	30 98	103	103	100
December.....	41,724	1,298,063	31 11	102	102	100
Average.....	41,050	\$1,270,272	\$30 94	100	100	100
1926—						
January.....	39,180	\$1,182,538	\$30 18	95	93	97
February.....	39,355	1,207,552	30 68	96	95	99
March.....	39,161	1,242,026	31 72	95	98	102
April.....	39,903	1,221,408	30 61	97	96	99
May.....	40,442	1,239,662	30 65	99	98	99
June.....	41,504	1,260,476	30 37	101	99	98

¹ Salaried officers and office employees are excluded.

TABLE 2—Course of Employment, Payrolls and Average Weekly Earnings in 6 Representative San Francisco Manufacturing Establishments, Stone, Clay and Glass Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	774	\$25,407	\$32 82	105	105	100
February.....	675	21,921	32 47	91	91	99
March.....	681	21,783	31 98	92	90	98
April.....	680	21,790	32 04	92	90	98
May.....	716	23,164	32 35	97	96	99
June.....	695	22,421	32 26	94	93	99
July.....	724	23,031	31 81	98	95	97
August.....	804	25,882	32 19	109	107	97
September.....	769	24,404	31 73	104	101	97
October.....	774	25,632	33 11	105	106	101
November.....	782	25,666	32 82	106	106	100
December.....	790	28,275	35 79	107	117	110
Average.....	739	\$24,115	\$32 65	100	100	100
1926—						
January.....	772	\$25,950	\$33 61	104	108	103
February.....	764	25,947	33 96	103	108	104
March.....	793	26,666	33 62	107	111	103
April.....	835	27,709	33 14	113	115	101
May.....	904	30,508	33 74	122	126	103
June.....	932	30,290	32 50	126	126	99

¹ Salaried officers and office employees are excluded.

TABLE 3—Course of Employment, Payrolls and Average Weekly Earnings in 50 Representative San Francisco Manufacturing Establishments, Metals, Machinery and Conveyances Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	6,634	\$194,521	\$29 32	93	93	100
February.....	6,804	206,823	30 40	95	99	104
March.....	6,956	208,669	30 00	97	100	103
April.....	7,092	201,740	28 45	99	96	97
May.....	7,017	204,627	29 16	98	98	100
June.....	6,958	208,972	30 03	97	100	103
July.....	6,827	196,024	28 71	95	94	98
August.....	7,014	193,201	27 55	98	92	94
September.....	7,046	186,693	26 50	98	89	91
October.....	7,548	226,560	30 02	105	108	103
November.....	8,148	241,643	29 66	114	116	102
December.....	7,977	239,815	30 06	111	115	103
Average.....	7,168	\$209,107	\$29 17	100	100	100
1926—						
January.....	7,032	\$200,181	\$28 47	98	96	98
February.....	7,112	205,185	28 85	99	98	99
March.....	7,188	221,395	30 80	100	106	106
April.....	7,145	212,387	29 73	100	102	102
May.....	7,138	217,998	30 54	100	104	105
June.....	7,222	221,091	30 61	101	106	105

¹ Salaried officers and office employees are excluded.

TABLE 4—Course of Employment, Payrolls and Average Weekly Earnings in 21 Representative San Francisco Manufacturing Establishments, Wood Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	1,725	\$48,412	\$28 06	95	89	94
February.....	1,732	50,259	29 01	95	93	97
March.....	1,765	55,181	31 26	97	102	105
April.....	1,735	51,508	29 69	96	95	100
May.....	1,676	51,974	31 01	92	96	104
June.....	1,653	50,620	30 62	91	94	103
July.....	1,758	51,685	29 40	97	96	99
August.....	1,818	54,341	29 89	100	100	100
September.....	1,950	54,652	28 03	107	101	94
October.....	2,070	64,703	31 26	114	120	105
November.....	2,000	59,854	29 93	110	111	100
December.....	1,883	55,552	29 50	104	103	99
Average.....	1,814	\$54,062	\$29 81	100	100	100
1926—						
January.....	1,862	\$53,483	\$28 72	103	99	96
February.....	1,870	53,818	28 78	103	99	96
March.....	1,815	52,921	29 16	100	98	98
April.....	1,734	49,181	28 36	96	91	95
May.....	1,716	48,477	28 25	95	90	95
June.....	1,716	50,061	29 17	95	93	98

¹ Salaried officers and office employees are excluded.**TABLE 5—Course of Employment, Payrolls and Average Weekly Earnings in 7 Representative San Francisco Manufacturing Establishments, Leather and Rubber Goods Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	793	\$20,720	\$26 13	106	106	100
February.....	793	20,632	26 02	106	106	100
March.....	759	20,050	26 42	101	103	101
April.....	720	17,886	24 84	96	92	95
May.....	673	17,195	25 55	90	88	98
June.....	655	16,702	25 64	87	86	98
July.....	681	17,123	25 14	91	88	97
August.....	748	19,218	25 69	100	99	99
September.....	773	18,739	24 24	103	96	93
October.....	827	23,251	28 11	110	119	108
November.....	797	22,031	27 64	106	113	106
December.....	768	20,347	26 49	103	104	102
Average.....	749	\$19,499	\$26 04	100	100	100
1926—						
January.....	700	\$18,809	\$26 87	93	96	103
February.....	701	19,047	27 17	94	98	104
March.....	681	18,984	27 88	91	97	107
April.....	688	18,550	26 96	92	95	103
May.....	684	18,473	27 00	91	95	104
June.....	692	18,513	26 75	92	95	103

¹ Salaried officers and office employees are excluded.

TABLE 6—Course of Employment, Payrolls and Average Weekly Earnings in 7 Representative San Francisco Manufacturing Establishments, Chemicals, Oils, Paints Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	9,427	\$349,030	\$37 02	94	91	97
February	9,532	365,835	38 38	95	96	101
March	9,474	372,084	39 27	94	97	103
April	9,589	366,412	38 21	96	96	100
May	9,833	374,853	38 12	98	98	100
June	10,357	396,567	38 29	103	104	100
July	10,999	417,271	37 94	110	109	100
August	10,743	410,966	38 26	107	108	100
September	10,579	401,162	37 92	105	105	99
October	10,065	376,747	37 43	100	99	98
November	9,975	384,250	38 52	99	101	101
December	9,715	366,698	37 75	97	96	99
Average	10,024	\$381,823	\$38 09	100	100	100
1926—						
January	9,582	\$349,684	\$36 49	96	92	96
February	9,589	361,071	37 65	96	95	99
March	9,591	366,930	38 26	96	96	100
April	9,823	368,991	37 56	98	97	99
May	9,802	364,025	37 14	98	95	97
June	9,952	368,711	37 05	99	97	97

¹ Salaried officers and office employees are excluded.**TABLE 7—Course of Employment, Payrolls and Average Weekly Earnings in 37 Representative San Francisco Manufacturing Establishments, Printing and Paper Goods Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	2,581	\$87,488	\$33 90	99	98	99
February	2,552	86,102	33 74	97	96	99
March	2,605	89,683	34 43	99	100	101
April	2,624	91,499	34 87	100	102	102
May	2,640	90,749	34 37	101	101	101
June	2,541	83,647	33 71	97	96	99
July	2,537	86,045	33 92	97	96	99
August	2,600	87,440	33 63	99	98	98
September	2,658	91,503	34 46	102	102	101
October	2,681	91,465	34 12	102	102	100
November	2,652	91,387	34 46	101	102	101
December	2,733	93,219	34 11	104	104	100
Average	2,617	\$89,360	\$34 15	100	100	100
1926—						
January	2,600	\$87,380	\$33 61	99	98	98
February	2,610	86,557	33 16	100	97	97
March	2,644	88,994	33 66	101	100	99
April	2,655	88,827	33 46	101	99	98
May	2,724	92,198	33 85	104	103	99
June	2,601	88,285	33 94	99	99	99

¹ Salaried officers and office employees are excluded.

TABLE 8—Course of Employment, Payrolls and Average Weekly Earnings in 3 Representative San Francisco Manufacturing Establishments, Textiles Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	377	\$8,137	\$21 58	93	95	101
February.....	418	9,362	22 40	104	109	105
March.....	427	9,323	21 83	106	109	103
April.....	430	9,357	21 76	107	109	102
May.....	423	9,120	21 56	105	106	101
June.....	406	8,276	20 38	101	97	96
July.....	391	8,121	20 77	97	95	98
August.....	365	7,355	20 15	91	86	95
September.....	356	6,585	18 50	83	77	87
October.....	425	9,727	22 89	105	114	108
November.....	420	9,305	22 15	104	109	104
December.....	395	8,052	20 38	98	94	96
Average.....	403	\$8,560	\$21 25	100	100	100
1926—						
January.....	414	\$8,644	\$20 88	103	101	98
February.....	445	9,960	22 38	110	116	105
March.....	398	9,001	22 62	99	105	106
April.....	416	9,317	22 40	103	109	105
May.....	414	9,330	22 54	103	109	106
June.....	393	8,486	21 59	97	99	102

¹ Salaried officers and office employees are excluded.**TABLE 9—Course of Employment, Payrolls and Average Weekly Earnings in 27 Representative San Francisco Manufacturing Establishments, Clothing, Millinery and Laundering Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	3,668	\$84,143	\$22 94	100	101	100
February.....	3,784	86,270	22 80	104	103	100
March.....	3,881	88,830	22 89	106	106	100
April.....	3,840	86,230	22 46	105	103	98
May.....	3,768	84,826	22 51	103	102	98
June.....	3,417	79,839	23 37	94	96	102
July.....	3,416	78,241	22 90	94	94	100
August.....	3,497	81,043	23 18	96	97	101
September.....	3,576	78,427	21 93	98	94	96
October.....	3,564	82,986	23 28	98	99	102
November.....	3,589	83,145	23 17	98	100	101
December.....	3,796	86,886	22 89	104	104	100
Average.....	3,650	\$83,405	\$22 85	100	100	100
1926—						
January.....	3,694	\$83,098	\$22 50	101	100	98
February.....	3,762	86,997	23 10	103	104	101
March.....	3,831	88,515	23 10	105	106	101
April.....	3,732	87,602	23 47	102	105	103
May.....	3,667	83,225	22 70	100	100	99
June.....	3,475	79,092	22 76	95	95	100

¹ Salaried officers and office employees are excluded.

TABLE 10—Course of Employment, Payrolls and Average Weekly Earnings in 51 Representative San Francisco Manufacturing Establishments, Foods, Beverages and Tobacco Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	6,130	\$166,970	\$27 24	87	91	104
February.....	6,449	178,039	27 61	91	97	106
March.....	6,422	179,845	28 00	91	97	107
April.....	6,529	174,694	26 76	92	95	103
May.....	6,826	178,170	26 10	96	97	100
June.....	6,971	181,793	26 08	99	99	100
July.....	7,595	193,725	25 51	107	105	98
August.....	8,047	202,203	25 13	114	110	96
September.....	8,011	194,782	24 32	113	106	93
October.....	7,607	192,208	25 27	108	104	97
November.....	7,104	185,178	26 07	100	100	100
December.....	7,222	186,311	25 80	102	101	99
Average.....	7,076	\$184,493	\$26 07	100	100	100
1926—						
January.....	6,478	\$168,651	\$26 03	92	91	100
February.....	6,547	168,848	25 79	93	92	99
March.....	6,432	172,124	26 76	91	93	103
April.....	6,667	172,027	25 80	94	93	99
May.....	7,045	178,036	25 27	100	97	97
June.....	7,926	191,174	24 12	112	104	93

¹ Salaried officers and office employees are excluded.**TABLE 11—Course of Employment, Payrolls and Average Weekly Earnings in 1 Representative San Francisco Manufacturing Establishment, Water, Light and Power Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	5,618	\$186,782	\$33 25	88	91	104
February.....	5,627	175,873	31 26	88	86	97
March.....	5,681	199,586	35 13	89	97	110
April.....	6,112	194,816	31 87	96	95	99
May.....	6,748	214,922	31 85	105	105	99
June.....	6,969	221,290	31 75	109	108	99
July.....	7,478	237,003	31 69	117	115	99
August.....	6,982	216,714	31 04	109	106	97
September.....	7,032	222,760	31 68	110	109	99
October.....	6,121	195,024	31 86	96	95	99
November.....	6,405	196,589	30 69	100	96	96
December.....	6,010	201,344	33 50	94	98	104
Average.....	6,399	\$205,225	\$32 07	100	100	100
1926—						
January.....	5,597	\$175,119	\$31 29	87	85	98
February.....	5,487	177,795	32 40	86	87	101
March.....	5,283	183,283	34 69	83	89	108
April.....	5,689	172,913	30 39	89	84	95
May.....	5,808	183,390	31 58	91	89	98
June.....	6,058	191,292	31 58	95	93	98

¹ Salaried officers and office employees are excluded.

TABLE 12—Course of Employment, Payrolls and Average Weekly Earnings in 5 Representative San Francisco Manufacturing Establishments, Miscellaneous Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	386	\$9,504	\$24 62	94	89	96
February	388	9,986	25 74	94	94	100
March	388	9,951	25 65	94	94	100
April	401	10,537	26 28	97	99	102
May	419	12,008	28 66	102	113	111
June	465	10,074	21 66	113	95	84
July	407	10,342	25 41	99	97	99
August	414	11,075	26 75	100	104	104
September	403	9,850	24 44	98	93	95
October	416	11,096	26 68	101	104	104
November	426	11,494	26 98	103	108	105
December	435	11,564	26 58	106	109	103
Average	412	\$10,623	\$25 76	100	100	100
1926—						
January	449	\$11,539	\$25 69	109	109	100
February	468	12,417	26 53	114	117	103
March	505	13,213	26 16	123	124	102
April	518	13,964	26 96	126	131	105
May	540	14,002	25 95	131	132	101
June	537	13,481	25 11	130	127	97

¹ Salaried officers and office employees are excluded.

TABLE 1—Course of Employment, Payrolls and Average Weekly Earnings in 332 Representative Outside Manufacturing Establishments, All Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	57,714	\$1,562,925	\$27 08	86	86	100
February	56,545	1,575,362	27 86	84	86	103
March	64,221	1,700,020	26 47	95	93	98
April	65,692	1,783,366	27 14	98	98	100
May	64,018	1,778,689	27 78	95	98	100
June	65,898	1,828,776	27 75	98	100	102
July	77,167	1,951,140	25 28	115	107	93
August	79,663	2,103,246	26 40	118	115	97
September	76,651	2,049,192	26 73	114	112	99
October	70,797	1,955,342	27 62	105	107	102
November	67,514	1,868,938	27 68	100	103	102
December	61,240	1,701,291	27 79	91	93	103
Average	67,260	\$1,821,524	\$27 08	100	100	100
1926—						
January	58,600	\$1,594,273	\$27 21	87	88	100
February	58,899	1,647,613	27 97	88	90	103
March	60,065	1,676,442	27 91	89	92	103
April	68,865	1,882,339	27 33	102	103	101
May	69,481	1,897,473	27 31	103	104	101
June	72,319	1,987,923	27 48	108	109	101

¹ Salaried officers and office employees are excluded.

TABLE 2—Course of Employment, Payrolls and Average Weekly Earnings in 22 Representative Outside Manufacturing Establishments, Stone, Clay and Glass Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	2,754	\$81,506	\$29 59	95	97	102
February.....	2,607	77,292	29 65	90	92	102
March.....	2,728	82,651	30 30	94	98	105
April.....	2,946	83,202	28 25	101	99	98
May.....	2,893	82,188	28 41	100	98	98
June.....	2,873	84,016	29 24	99	100	101
July.....	3,030	83,020	27 40	104	99	95
August.....	3,065	87,105	28 42	106	104	98
September.....	3,002	82,386	27 44	103	98	95
October.....	3,002	88,526	29 48	103	105	102
November.....	2,969	88,565	29 83	102	105	103
December.....	2,982	88,111	29 55	103	105	102
Average.....	2,904	\$84,047	\$28 94	100	100	100
1926—						
January.....	2,937	\$78,813	\$26 83	101	94	93
February.....	2,756	82,316	29 87	95	98	103
March.....	2,856	84,178	29 47	98	100	102
April.....	2,895	84,287	29 11	100	100	101
May.....	2,914	85,287	29 27	100	101	101
June.....	2,949	85,299	28 92	102	101	100

¹ Salaried officers and office employees are excluded.**TABLE 3—Course of Employment, Payrolls and Average Weekly Earnings in 77 Representative Outside Manufacturing Establishments, Metals, Machinery and Conveyances Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	15,000	\$460,354	\$30 69	96	95	99
February.....	15,093	478,449	31 70	96	99	102
March.....	15,516	489,710	31 56	99	101	102
April.....	16,376	510,734	31 19	104	105	101
May.....	15,859	495,943	31 27	101	102	101
June.....	15,742	490,445	31 16	100	101	101
July.....	15,818	491,136	31 05	101	101	100
August.....	15,458	474,047	30 59	99	98	99
September.....	15,496	441,010	28 46	99	91	92
October.....	16,000	497,165	31 07	102	102	100
November.....	16,176	497,058	30 73	103	102	99
December.....	15,815	501,330	31 69	101	103	102
Average.....	15,699	\$485,615	\$30 93	100	100	100
1926—						
January.....	16,220	\$487,550	\$30 06	103	100	97
February.....	16,557	515,781	31 15	105	106	101
March.....	16,790	526,958	31 39	107	109	101
April.....	17,008	532,069	31 28	108	110	101
May.....	17,066	533,955	31 29	109	110	101
June.....	17,134	545,761	31 85	109	112	103

¹ Salaried officers and office employees are excluded.

TABLE 4—Course of Employment, Payrolls and Average Weekly Earnings in 76 Representative Outside Manufacturing Establishments, Wood Manufacturing Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	20,056	\$512,665	\$25 56	93	87	93
February	19,452	503,569	25 89	91	85	94
March	20,098	532,041	26 49	94	90	97
April	21,422	582,582	27 19	100	99	99
May	22,314	621,544	27 85	104	105	101
June	23,039	659,887	28 64	107	112	104
July	22,429	604,117	26 94	104	102	98
August	21,965	605,453	27 56	102	103	100
September	22,634	650,936	28 76	105	110	105
October	22,675	656,795	28 97	106	111	106
November	21,401	609,756	28 49	100	103	104
December	20,373	538,231	26 42	95	91	96
Average	21,488	\$589,798	\$27 44	100	100	100
1926—						
January	18,115	\$476,969	\$26 33	84	81	96
February	18,264	483,761	26 49	85	82	97
March	19,064	511,420	26 83	89	87	98
April	21,533	579,370	26 91	100	98	98
May	23,262	623,415	26 80	108	106	98
June	22,438	643,928	28 70	104	109	105

¹ Salaried officers and office employees are excluded.

TABLE 5—Course of Employment, Payrolls and Average Weekly Earnings in 12 Representative Outside Manufacturing Establishments, Leather and Rubber Goods Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	1,570	\$38,729	\$24 67	91	91	97
February	1,569	41,921	26 72	94	98	105
March	1,538	41,270	26 83	92	97	105
April	1,560	41,273	26 46	93	97	104
May	1,574	40,683	25 85	94	95	101
June	1,730	44,036	25 45	103	103	100
July	1,790	43,274	24 18	107	101	95
August	1,832	47,547	25 95	109	111	102
September	1,798	41,960	23 31	107	98	92
October	1,788	45,773	25 60	107	107	100
November	1,691	43,364	25 66	101	102	101
December	1,647	42,101	25 56	98	99	100
Average	1,674	\$42,663	\$25 49	100	100	100
1926—						
January	1,750	\$41,180	\$23 53	105	97	92
February	1,877	40,599	26 38	112	116	103
March	1,793	46,282	25 81	107	108	101
April	1,777	42,162	23 73	106	99	93
May	1,670	38,830	23 25	100	91	91
June	1,686	37,740	22 38	101	88	88

¹ Salaried officers and office employees are excluded.

TABLE 6—Course of Employment, Payrolls and Average Weekly Earnings in 17 Representative Outside Manufacturing Establishments, Chemicals, Oils, Paints Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	2,528	\$72,781	\$28 79	95	94	98
February.....	2,526	76,639	30 34	95	99	103
March.....	2,540	76,246	30 02	96	98	102
April.....	2,440	70,639	28 95	92	91	99
May.....	2,549	71,436	28 03	96	92	96
June.....	2,614	75,250	28 79	99	97	98
July.....	2,641	74,527	28 22	100	96	96
August.....	2,665	81,597	30 62	101	105	104
September.....	2,713	75,304	27 76	102	97	95
October.....	2,845	82,532	29 01	107	106	99
November.....	2,898	89,692	30 95	109	115	106
December.....	2,855	86,067	30 15	108	111	103
Average.....	2,651	\$77,726	\$29 32	100	100	100
1926—						
January.....	2,942	\$90,544	\$30 78	111	116	105
February.....	2,868	84,388	29 42	108	109	100
March.....	2,918	87,396	29 96	110	112	102
April.....	3,122	94,037	30 12	118	121	103
May.....	3,477	100,260	28 84	131	129	98
June.....	3,744	110,830	29 60	141	143	101

¹ Salaried officers and office employees are excluded.**TABLE 7—Course of Employment, Payrolls and Average Weekly Earnings in 22 Representative Outside Manufacturing Establishments, Printing and Paper Goods Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	2,607	\$77,606	\$29 77	96	96	101
February.....	2,574	77,517	30 12	94	96	102
March.....	2,612	80,106	30 67	96	99	104
April.....	2,553	77,385	30 31	94	96	102
May.....	2,620	79,810	30 46	96	99	103
June.....	2,619	78,009	29 79	96	97	101
July.....	2,651	76,192	28 74	97	94	97
August.....	2,742	80,303	29 28	101	99	99
September.....	2,893	79,123	27 35	106	98	92
October.....	2,989	87,927	29 42	110	109	99
November.....	3,000	89,334	29 75	110	111	101
December.....	2,867	85,849	29 94	105	106	101
Average.....	2,727	\$80,763	\$29 61	100	100	100
1926—						
January.....	2,711	\$77,863	\$28 72	99	96	97
February.....	2,740	80,259	29 29	100	99	99
March.....	2,784	82,265	29 55	102	102	100
April.....	2,807	83,190	29 64	103	103	100
May.....	2,761	84,576	30 63	101	105	103
June.....	2,733	81,877	29 96	100	101	101

¹ Salaried officers and office employees are excluded.

TABLE 8—Course of Employment, Payrolls and Average Weekly Earnings in 3 Representative Outside Manufacturing Establishments, Textiles Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	1,104	\$21,149	\$19 16	100	96	96
February	1,115	23,310	20 91	101	105	105
March	1,106	22,009	19 90	100	100	100
April	1,132	23,379	20 65	103	106	103
May	1,094	22,897	20 93	99	104	105
June	1,067	21,723	20 36	97	99	102
July	1,091	20,469	18 76	99	93	94
August	1,094	22,309	20 39	99	101	102
September	1,083	15,717	14 51	98	71	73
October	1,085	22,641	20 87	99	103	105
November	1,110	23,712	21 36	101	108	107
December	1,135	24,638	21 71	103	112	109
Average	1,101	\$21,996	\$19 97	100	100	100
1926—						
January	1,072	\$22,272	\$20 78	97	101	104
February	1,026	21,739	21 19	93	99	106
March	996	19,988	20 07	90	91	101
April	1,004	21,118	21 03	91	96	105
May	995	19,283	19 38	90	88	97
June	1,001	19,354	19 33	91	88	97

¹ Salaried officers and office employees are excluded.

TABLE 9—Course of Employment, Payrolls and Average Weekly Earnings in 14 Representative Outside Manufacturing Establishments, Clothing, Millinery and Laundering Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	785	\$16,990	\$21 64	96	99	103
February	799	16,575	20 74	98	97	99
March	794	16,550	20 84	97	97	99
April	829	17,853	21 54	101	104	103
May	808	17,809	22 04	99	104	105
June	794	16,443	20 71	97	96	99
July	842	17,320	20 57	103	101	98
August	821	17,620	21 46	100	103	102
September	822	16,347	19 89	101	95	95
October	824	17,021	20 66	101	99	98
November	851	17,330	20 84	102	101	99
December	851	17,932	21 07	104	105	100
Average	817	\$17,150	\$21 00	100	100	100
1926—						
January	861	\$18,135	\$21 06	105	106	100
February	843	17,708	21 01	103	103	100
March	829	17,843	21 61	101	104	103
April	845	17,865	21 13	103	104	101
May	849	18,031	21 24	104	105	101
June	836	17,430	20 85	102	102	99

¹ Salaried officers and office employees are excluded.

TABLE 10—Course of Employment, Payrolls and Average Weekly Earnings in 84 Representative Outside Manufacturing Establishments, Foods, Beverages and Tobacco Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	9,693	\$228,641	\$23 59	59	62	106
February	9,181	226,879	24 71	56	62	111
March	15,710	306,175	19 50	95	83	88
April	14,815	323,441	21 83	90	88	98
May	12,643	291,591	23 06	77	80	104
June	13,726	302,951	22 07	83	83	99
July	25,153	485,664	19 31	153	132	87
August	28,178	628,699	22 31	171	171	109
September	24,565	596,543	24 28	149	163	109
October	17,875	404,166	22 61	108	110	102
November	15,585	351,721	22 57	95	96	101
December	10,777	253,833	23 55	65	69	106
Average	16,492	\$366,692	\$22 24	100	100	100
1926—						
January	9,981	\$236,008	\$23 65	61	64	106
February	9,804	243,161	24 80	59	66	112
March	9,828	229,639	23 37	60	63	105
April	15,655	359,556	22 97	95	98	103
May	14,286	325,192	22 76	87	89	102
June	17,568	375,914	21 39	107	103	96

¹ Salaried officers and office employees are excluded.**TABLE 11—Course of Employment, Payrolls and Average Weekly Earnings in 2 Representative Outside Manufacturing Establishments, Water, Light and Power Industries, January, 1925, to July, 1926.**

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January	1,338	\$44,256	\$33 08	102	103	101
February	1,332	44,111	33 12	101	102	101
March	1,246	43,020	34 53	95	100	105
April	1,311	43,391	33 09	10	101	101
May	1,361	45,238	33 24	103	105	101
June	1,345	45,626	33 92	102	106	103
July	1,345	44,009	32 72	102	102	100
August	1,352	44,401	32 84	103	103	100
September	1,198	37,359	31 18	91	87	95
October	1,269	38,420	30 27	97	89	92
November	1,336	43,002	32 19	102	100	98
December	1,350	44,473	32 94	103	103	100
Average	1,315	\$43,109	\$32 78	100	100	100
1926—						
January	1,350	\$44,093	\$32 66	103	102	100
February	1,440	46,368	32 20	110	108	98
March	1,466	47,206	32 20	111	110	98
April	1,472	46,364	31 49	112	108	96
May	1,483	46,645	31 45	113	108	96
June	1,527	48,030	31 45	116	111	96

¹ Salaried officers and office employees are excluded.

TABLE 12—Course of Employment, Payrolls and Average Weekly Earnings in 3 Representative Outside Manufacturing Establishments, Miscellaneous Industries, January, 1925, to July, 1926.

Months	Total number of employees ¹	Total amount of weekly payroll	Average weekly earnings	Index numbers (average for 1925=100) of		
				Employees	Payroll	Earnings
1925—						
January.....	279	\$8,248	\$29 56	71	69	97
February.....	297	9,100	30 63	76	76	100
March.....	333	10,242	30 76	85	86	101
April.....	308	9,487	30 80	79	79	101
May.....	303	9,550	31 52	77	80	103
June.....	349	10,390	29 77	89	87	91
July.....	377	11,412	30 27	96	95	99
August.....	451	14,165	31 40	115	118	103
September.....	447	12,507	27 98	114	105	91
October.....	445	14,376	32 31	114	120	106
November.....	517	15,375	29 73	132	128	97
December.....	588	18,726	31 85	150	157	104
Average.....	391	\$11,965	\$30 59	100	100	100
1926—						
January.....	661	\$20,846	\$31 54	169	174	103
February.....	724	22,623	31 25	185	189	102
March.....	744	23,267	31 26	190	194	102
April.....	747	22,331	29 89	191	187	98
May.....	718	21,999	30 64	184	184	100
June.....	703	21,760	30 95	180	182	101

¹ Salaried officers and office employees are excluded.

UNITED STATES CENSUS STATISTICS OF CALIFORNIA MANUFACTURES.

The Bureau of the Census of the United States Department of Commerce has been taking a biennial census of manufactures throughout the United States since 1919. The latest of the census for the year 1925 is now being taken and the final data of the 1923 census data have not yet been published by the federal government. In the following tables are presented U. S. census 1923 statistics of California manufactures, for the California cities for which data have been secured by the Bureau for incorporation in this biennial report. The industries for San Francisco, Los Angeles, and Oakland, the three principal cities of our state, have been arranged into sixteen principal industrial groups, according to the classification adopted by the U. S. census. In Table 1, following, are shown summary statistics for twenty-five California cities having 10,000 or more inhabitants. In the following tabulation ten cities are ranked according to the highest number of wage earners:

<i>Rank</i>	<i>Cities</i>	<i>Average number of wage earners</i>
1.	Los Angeles	55,301
2.	San Francisco	43,638
3.	Oakland	15,027
4.	Sacramento	6,676
5.	Richmond	4,480
6.	San Jose	3,234
7.	Stockton	3,167
8.	San Diego	2,722
9.	Berkeley	2,494
10.	San Bernardino	2,340

TABLE 1—Summary of Manufactures Statistics for California Cities having 10,000 Inhabitants* or more: 1923.

(From United States Census of Manufactures 1923.)

City	Number of establish- ments	Average number of wage earners	Wages	Value of products
Alameda	40	1,455	\$2,020,834	\$6,153,962
Bakersfield	49	1,148	1,744,984	6,070,032
Berkeley	118	2,494	3,630,878	32,404,525
Eureka	32	1,372	1,985,280	5,998,120
Fresno	143	2,257	3,259,541	22,920,534
Glendale	48	503	705,322	3,416,640
Long Beach	135	1,945	2,820,500	14,139,248
Los Angeles	2,346	55,301	81,468,129	417,654,081
Oakland	514	15,027	21,096,479	122,491,778
Pasadena	123	1,209	1,951,423	7,901,249
Pomona	26	354	429,010	1,991,331
Richmond	29	4,480	8,015,546	55,106,354
Riverside	28	340	534,266	2,888,192
Sacramento	206	6,676	9,006,216	32,995,231
San Bernardino	39	2,340	3,369,640	9,119,982
San Diego	190	2,722	3,487,496	23,475,935
San Francisco	2,090	43,638	61,376,028	416,317,535
San Jose	142	3,234	3,889,960	24,618,166
Santa Ana	70	672	831,365	5,132,332
Santa Barbara	48	347	585,242	2,674,041
Santa Cruz	28	195	248,476	1,213,902
Santa Monica	19	371	609,744	2,081,957
Stockton	155	3,167	4,239,589	26,326,364
Vallejo	23	309	500,401	6,044,517
Venice	8	58	88,376	397,818

*According to census of 1920.

TABLE 2—Summary Statistics for Alameda, California. All industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	40	1,455	\$2,020,834	\$6,153,962
Bread and other bakery products.....	11	31	53,202	264,880
Printing and publishing.....	4	20	33,666	130,792
Ship and boat building, steel, including repair work.....	3	779	1,161,735	2,267,471
All other industries.....	22	625	772,231	3,490,819

¹ Figures (for 1923) are preliminary and subject to change.² Excludes data for establishments with product under \$5,000 for 1925.**TABLE 3—Summary Statistics for Fresno, California. All Industries Combined and for Selected Industries: 1923¹.**

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	143	2,257	\$3,259,541	\$22,920,534
Awnings, tents, and sails.....	4	14	\$19,599	\$147,941
Beverages.....	5	11	17,910	203,858
Bread and other bakery products.....	16	137	260,316	1,519,212
Canning and preserving, fruits and vegetables.....	10	569	532,734	7,614,443
Confectionery.....	3	2	3,402	37,560
Copper, tin, and sheet-iron work including galvanized-iron work, not elsewhere classified.....	7	33	71,720	264,950
Cotton lace.....	4	6	9,810	94,719
Foundry and machine-shop products, not elsewhere classified.....	12	125	184,564	546,947
Ice, manufactured.....	3	37	58,280	318,940
Lumber, planing-mill products, not made in planing mills connected with sawmills.....	6	250	429,990	1,658,453
Marble, slate, and stone work.....	3	3	7,516	43,638
Motor-vehicle bodies and parts.....	4	44	76,420	189,067
Printing and publishing, book and job.....	9	52	85,882	316,927
Printing and publishing, newspapers and periodicals.....	9	187	423,286	1,834,496
All other industries.....	48	787	1,078,112	8,129,374

¹ Figures are preliminary and subject to change.² Excludes data for establishments with products under \$5,000.

TABLE 4—Summary Statistics for Los Angeles, California. All Industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries.....	2,346	55,465	\$81,468,129	\$417,654,081
Food.....	459	8,315	\$11,049,314	\$89,024,458
Beverages.....	22	398	\$802,467	\$3,204,074
Bread and other bakery products.....	257	2,625	4,092,212	19,565,637
Canning and preserving, fruits and vegetables.....	7	654	502,075	3,045,282
Coffee and spice, roasting and grinding.....	23	197	231,718	4,171,535
Confectionery.....	47	1,228	1,111,901	7,518,397
Flavoring extracts.....	3	20	23,740	234,411
Flour-mill and grain-mill products.....	9	337	514,457	11,489,042
Food preparations, products not elsewhere specified.....	45	453	448,901	4,599,129
Ice cream.....	13	504	792,161	6,745,450
Ice, manufactured.....	12	327	461,325	1,942,967
Pickles, jellies, preserves and sauces.....	16	110	124,341	1,505,908
Slaughtering and meat packing—wholesale.....	5	1,462	1,944,016	25,002,626
Textiles and their products.....	245	6,048	\$5,889,024	\$29,172,101
Awnings, tents and sails.....	21	184	\$246,407	\$1,816,950
Clothing, men's.....	34	1,183	1,258,572	4,711,094
Clothing, women's.....	95	2,286	2,027,607	11,007,117
Furnishing goods, men's, not elsewhere specified.....	5	133	141,785	1,316,151
Hats and caps, other than fur-felt, wool-felt and straw.....	12	160	222,607	873,163
Hats, fur-felt.....	4	56	79,463	460,704
House-furnishing goods, not elsewhere classified.....	10	79	85,354	485,105
Knit goods.....	16	400	370,629	1,723,222
Millinery and lace goods, not elsewhere classified.....	40	813	726,932	3,356,264
Shirts.....	8	754	729,668	3,422,331
Iron and steel and their products, not including machinery.....	85	3,062	\$4,533,481	\$17,616,496
Hardware, not elsewhere classified.....	5	65	\$88,615	\$235,936
Iron and steel, processed and welded.....	6	51	135,413	399,878
Plumbers' supplies, not including iron pipe, marble and stone.....	4	524	805,161	2,099,757
Springs, steel, railway, vehicle, heavy machines, etc., not made in rolling mills.....	5	116	172,495	900,958
Stoves and appliances.....	23	414	570,275	3,454,161
Stoves (other than gas, oil, or electric) and hot-air furnaces.....	5	211	253,889	940,389
Structural and ornamental ironwork, not made in rolling mills.....	19	1,464	2,187,350	8,087,810
Tools, not including edge tools, machine tools, files or saws.....	9	95	147,579	495,687
Wirework, not elsewhere classified.....	9	122	172,704	1,001,920
Lumber and allied products.....	189	6,678	\$10,251,080	\$46,965,033
Boxes, wooden packing, except cigar boxes.....	5	167	\$197,822	\$1,042,558
Coffins, burial cases and undertakers' goods.....	8	141	217,312	969,648
Furniture (including show cases).....	82	3,340	4,962,435	17,923,419
Lumber, planing-mill products, not made in planing mills connected with saw-mills.....	46	2,186	3,487,648	21,811,276
Marble, slate and stone work.....	17	433	745,456	2,508,843
Mirrors, framed and unframed.....	6	44	70,989	362,017
Refrigerators.....	6	99	170,220	693,984
Window and door screens and weather strips.....	6	114	184,908	840,060
Wood, turned and carved.....	5	43	83,529	195,860
Wooden goods, not elsewhere specified.....	8	111	130,761	617,368
Paper and printing.....	406	4,949	\$8,269,512	\$49,844,916
Book-binding and blank book making.....	15	419	\$566,567	\$2,238,815
Boxes, paper and others not elsewhere classified.....	12	540	607,387	2,946,351
Engraving steel and copperplate and plate printing.....	12	140	187,718	619,435
Photo engraving not done in printing establishments.....	10	116	290,492	808,547
Printing and publishing, book and job.....	269	2,262	3,791,293	15,163,904
Printing and publishing, newspapers and periodicals.....	88	1,463	2,826,055	28,067,864
Chemicals and allied products.....	90	901	\$1,159,739	\$21,953,701
Blacking, stains and dressings.....	5	22	\$24,436	\$278,002
Chemicals, not elsewhere classified.....	8	105	161,199	2,119,401
Cleaning and polishing preparations.....	6	13	18,221	386,384
Fertilizers.....	5	53	58,163	975,186
Paints.....	21	218	302,635	3,855,696
Patent medicines and compounds.....	23	148	149,362	1,465,224
Perfumery, cosmetics and toilet preparations.....	11	34	36,617	181,049
Petroleum refining.....	4	127	162,096	7,481,800
Soap.....	7	181	247,010	5,210,959

¹Figures are preliminary and subject to change.

TABLE 4—Summary Statistics for Los Angeles, California. All Industries Combined and for Selected Industries: 1923¹—Continued.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
Stone, clay and glass products.....	60	2,309	\$3,203,337	\$11,887,852
Artificial stone products, not including paving or roofing.....	21	349	\$636,140	\$2,121,477
Clay products (other than pottery) and non-clay refractories.....	11	1,395	1,625,151	5,515,047
Glass cutting, staining and ornamenting.....	7	56	101,652	441,678
Minerals and earths, ground or otherwise treated.....	3	40	62,724	244,611
Pottery, including porcelain ware.....	3	79	103,722	279,463
Statuary and art goods, factory product.....	7	133	253,417	503,229
Wall plaster, wall board, and floor composition.....	8	257	420,531	2,782,347
Metals and metal products other than iron and steel....	149	1,677	\$2,743,272	\$10,211,798
Brass, bronze and other non-ferrous alloys and manufactures of these alloys and of copper.....	17	260	\$393,301	\$1,872,801
Copper, tin and sheet-iron work, including galvanized iron work, not elsewhere classified.....	72	718	1,142,771	4,334,209
Electroplating.....	15	151	274,709	612,754
Gas and electric fixtures not including lamp and reflectors.....	21	303	465,856	1,890,010
Jewelry.....	24	245	466,635	1,502,024
Machinery, not including transportation equipment.....	170	5,110	\$7,890,881	\$30,975,696
Electrical machinery, apparatus and supplies.....	33	502	\$683,135	\$3,689,752
Foundry and machine-shop products, not elsewhere classified.....	128	4,249	6,660,592	24,451,975
Pumps, power.....	9	359	547,154	2,833,969
Musical instruments and phonographs.....	3	21	\$29,409	\$56,180
Musical instruments and materials, not elsewhere classified.....	3	21	\$29,409	\$56,180
Transportation equipment, air, land and water.....	81	1,097	\$1,674,438	\$6,347,523
Motor vehicle bodies and parts.....	73	933	\$1,423,667	\$5,651,847
Ship and boat building, wooden, including repair work.....	8	164	250,771	695,676
Miscellaneous industries.....	162	3,438	\$8,014,179	\$43,760,718
Artificial limbs.....	3	12	\$23,627	\$92,598
Brooms.....	5	46	64,421	273,107
Dairymen's supplies: creamery, cheese factory and butter factory equipment and poultrymen's and apiarists' supplies.....	5	29	44,522	196,750
Dental goods.....	7	29	45,914	242,346
Enameling and japanning.....	3	17	25,917	68,233
Fancy and miscellaneous articles, not elsewhere classified.....	9	56	61,868	246,314
Hand stamps and stencils and brands.....	4	66	88,397	410,591
Mattresses and bed springs, not elsewhere classified.....	18	409	514,265	3,092,858
Models and patterns, not including paper patterns.....	15	103	189,940	465,503
Motion pictures, not including projection in theaters.....	36	2,140	6,037,207	34,611,414
Optical goods.....	6	71	143,054	541,436
Photographic apparatus and materials.....	6	63	94,949	314,710
Signs and advertising novelties.....	20	195	429,763	1,229,324
Surgical appliances.....	6	15	20,305	162,945
Toys, games and playground equipment.....	4	20	27,368	108,100
Window shades and fixtures.....	15	167	202,662	1,714,489
All other industries.....	247	11,860	\$16,760,463	\$59,837,609

¹Figures are preliminary and subject to change.

²These 36 establishments probably do not include the largest motion picture producing establishments in Los Angeles. The number of wage earners in this industry in Los Angeles is about three times greater than shown here. The same is probably also true of the "value of products."

TABLE 5—Summary Statistics for Oakland, California. All Industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries.....	514	15,027	\$21,096,479	\$122,491,778
Food.....	142	2,265	\$2,974,025	\$18,069,132
Beverages.....	8	48	\$81,513	\$388,136
Bread and other bakery products.....	74	552	909,164	4,288,422
Canning and preserving, fruits and vegetables.....	7	1,121	1,295,629	7,556,988
Confectionery.....	16	156	157,139	1,148,897
Food preparations, not elsewhere classified.....	14	144	175,672	1,453,458
Ice cream.....	8	71	109,426	1,518,438
Ice, manufactured.....	4	50	76,730	259,351
Pickles, jellies, preserves and sauces.....	4	78	90,392	522,560
Sausage and sausage casings, not made in slaughtering and meat packing establishments.....	7	45	78,360	932,882
Textiles and their products.....	12	88	\$106,476	\$423,835
Awnings, tents and sails.....	3	12	\$20,228	\$132,661
Clothing, women's.....	4	30	20,246	75,250
Gloves and mittens, leather.....	5	46	66,002	215,924
Iron and steel and their products, not including machinery.....	12	177	\$248,649	\$1,493,815
Iron and steel, wrought pipe, not made in rolling mills.....	3	74	\$89,356	\$595,751
Structural and ornamental ironwork, not made in rolling mills.....	9	103	159,293	898,064
Lumber and allied products.....	39	1,569	\$2,560,191	\$9,587,615
Furniture, including show cases.....	15	205	\$318,859	\$1,168,685
Lumber, planing-mill products not made in planing mill connected with sawmills.....	24	1,364	2,241,332	8,418,930
Paper and printing.....	54	416	\$875,950	\$5,340,982
Printing and publishing, book and job.....	39	168	\$265,682	\$1,388,484
Printing and publishing, newspapers and periodicals.....	15	248	610,268	3,952,498
Chemicals and allied products.....	8	100	\$130,598	\$1,355,064
Chemicals, not elsewhere classified.....	4	48	\$74,320	\$885,330
Paints.....	4	52	56,278	469,734
Stone, clay and glass products.....	10	50	\$93,906	\$581,992
Artificial stone products not including paving or roofing.....	3	7	\$13,122	\$64,485
Glass cutting, staining and ornamenting.....	3	2	4,950	34,225
Mirrors, framed and unframed.....	4	41	75,834	483,282
Metals and metal products other than iron and steel.....	14	114	\$175,411	\$429,692
Work, not elsewhere classified.....	10	84	\$160,184	\$385,659
Electroplating.....	4	30	15,227	44,033
Machinery, not including transportation equipment.....	42	1,720	\$2,304,668	\$12,340,350
Electrical machinery, apparatus and supplies.....	8	878	\$1,013,011	\$7,919,165
Engines and water wheels.....	4	507	791,956	2,174,368
Foundry and machine shop products, not elsewhere classified.....	30	335	499,701	2,246,817
Transportation equipment, air, land and water.....	28	2,333	\$3,671,906	\$10,795,088
Motor vehicle bodies and parts.....	19	349	\$530,735	\$3,008,914
Ship and boat building, steel, including repair work.....	5	1,958	3,103,719	7,661,163
Ship and boat building, wooden, including repair work.....	4	26	37,452	125,011
Miscellaneous industries.....	18	188	\$207,313	\$1,008,760
Mattresses and spring beds, not elsewhere classified.....	9	160	\$157,540	\$779,334
Models and patterns, not including paper patterns.....	4	16	31,869	72,013
Window shades and fixtures.....	5	12	17,904	157,413
All other industries.....	135	6,007	\$7,747,386	\$61,065,453

¹Figures are preliminary and subject to change.

TABLE 6—Summary Statistics for Riverside, California. All Industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries—1923 ²	28	340	\$534,266	\$2,888,192
Beverages, ice cream and ice.....	4	27	\$29,732	\$142,928
Bread and other bakery products.....	4	24	37,428	201,395
All other industries.....	20	289	467,106	2,543,869

¹ Figures are preliminary and subject to change.² Excludes data for establishments with products under \$5,000.**TABLE 7—Summary Statistics for Sacramento, California. All Industries Combined and Selected Industries: 1923¹.**

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	206	6,676	\$9,006,216	\$32,935,231
Beverages.....	7	54	\$79,440	\$368,544
Bread and other bakery products.....	35	187	286,358	1,740,835
Butter.....	3	38	56,208	1,266,419
Canning and preserving, fruits and vegetables.....	4	1,250	1,101,383	6,046,254
Coffee and spice, roasting and grinding.....	8	23	24,300	360,440
Confectionery and ice cream.....	11	165	187,620	1,194,122
Copper, tin, and sheet-iron work, including galvanized-iron work, not elsewhere classified.....	7	26	49,481	172,232
Electrical machinery, apparatus and supplies.....	3	9	10,638	35,479
Food preparations, not elsewhere classified.....	6	80	64,328	974,785
Foundry and machine-shop products, not elsewhere classified.....	9	55	92,254	246,729
Furniture.....	4	8	11,389	32,638
Ice, manufactured.....	5	36	62,643	321,046
Lumber, planing-mill products, not made in planing mills connected with sawmills.....	13	164	237,827	1,058,054
Motor-vehicle bodies and parts.....	3	169	226,673	409,316
Printing and publishing, book and job.....	13	72	131,816	447,340
Tobacco, cigars and cigarettes.....	5	17	18,720	70,034
All other industries.....	70	4,323	6,365,138	18,190,964

¹ Figures for 1923 are preliminary and subject to change.² Excludes data for establishments with products under \$5,000.

TABLE 8—Summary Statistics for San Diego, California. All Industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	190	2,722	\$3,487,496	\$23,475,935
Beverages.....	5	20	\$25,471	\$183,912
Bookbinding and blank-book making.....	3	12	14,251	31,636
Bread and other bakery products.....	33	257	352,114	1,685,955
Canning and preserving, fish, crabs and shrimps.....	6	418	221,286	2,849,181
Canning and preserving, fruits and vegetables.....	3	75	42,486	339,186
Coffee and spice, roasting and grinding.....	5	15	15,335	262,863
Confectionery.....	8	87	74,412	397,389
Copper, tin, and sheet-iron work, including galvanized-iron work, not elsewhere classified.....	10	55	91,278	295,499
Flour-mill and grain-mill products.....	3	30	33,160	1,046,989
Food preparations, not elsewhere classified.....	3	13	16,244	105,670
Foundry and machine-shop products, not elsewhere classified.....	5	62	91,730	276,110
Furniture (including showcases).....	6	90	127,033	441,507
Lumber, planing-mill products, not made in planing mills connected with sawmills.....	5	180	282,645	1,101,200
Motor-vehicles, bodies and parts.....	7	31	48,376	130,685
Printing and publishing, book and job.....	20	91	144,895	582,250
Printing and publishing, newspapers and periodicals.....	8	149	322,049	1,753,418
Tobacco, cigars and cigarettes.....	3	94	160,860	1,081,933
All other industries.....	57	1,043	1,423,871	10,910,552

¹ Figures are preliminary and subject to change.² Excludes data for establishments with products under \$5,000.**TABLE 9—Summary Statistics for San Jose, California. All Industries Combined and for Selected Industries: 1923¹.**

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	142	3,234	\$3,889,960	\$24,618,166
Agricultural implements.....	3	23	\$24,675	\$100,884
Awnings, tents, and sails.....	3	10	12,845	69,408
Beverages.....	5	6	8,036	69,512
Bread and other bakery products.....	24	113	197,594	918,492
Butter.....	3	3	3,295	97,082
Canning and preserving, fruits and vegetables.....	16	1,492	1,385,641	11,338,667
Confectionery and ice cream.....	7	31	33,846	261,276
Coffee and spice, roasting and grinding.....	4	11	14,870	163,900
Copper, tin, and sheet-iron work, including galvanized-iron work, not elsewhere classified.....	3	12	18,189	56,589
Food preparations, not elsewhere classified.....	3	18	23,257	226,131
Foundry and machine-shop products, not elsewhere classified.....	7	265	377,475	1,674,047
Ice, manufactured.....	3	32	52,423	171,641
Lumber, planing-mill products, not made in planing mills connected with sawmills.....	5	301	471,052	1,696,053
Motor-vehicle bodies and parts.....	3	11	17,903	69,583
Pickles, jellies, preserves and sauces.....	4	124	122,810	661,168
Printing and publishing.....	14	122	266,613	1,016,455
Pumps, power.....	3	51	81,206	250,327
All other industries.....	32	609	778,230	5,776,951

¹ Figures are preliminary and subject to change.² Excludes data for establishments with products under \$5,000.

TABLE 10.—Summary Statistics for San Francisco, California. All Industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries.....	2,090	43,638	\$61,376,028	\$416,317,535
Food.....	412	7,221	\$9,444,945	\$107,955,035
Beverages.....	16	215	\$399,648	\$2,032,212
Bread and other bakery products.....	164	2,036	3,198,572	14,357,937
Butter.....	10	236	283,301	6,509,580
Canning and preserving, fruits and vegetables.....	7	807	640,321	6,774,352
Chocolate and cocoa products, not including confectionery	4	223	269,796	4,463,104
Coffee and spice roasting and grinding.....	20	478	682,194	23,870,186
Confectionery.....	54	1,211	1,162,541	6,882,225
Flavoring extracts.....	7	15	15,675	324,964
Flavoring sirups and bitters.....	7	72	76,234	1,312,143
Flour mill and grist products.....	6	108	161,999	4,474,376
Food preparation, not elsewhere classified.....	39	399	495,427	4,279,134
Ice cream.....	6	134	215,899	1,770,113
Ice, manufactured.....	5	90	171,734	543,582
Pickles, jellies, preserves and sauces.....	12	363	333,255	3,310,334
Rice cleaning and polishing.....	9	142	199,866	4,911,009
Sausage and sausage casing, not made in slaughtering and meat packing establishments.....	27	163	249,422	1,689,075
Slaughtering and meat packing, wholesale.....	19	529	889,061	20,451,709
Textiles and their products.....	172	5,385	\$5,867,139	\$27,284,490
Awnings, tents and sails.....	6	56	\$74,447	\$937,844
Carpets and rugs, rag.....	3	13	11,614	26,509
Clothing, men's.....	34	2,255	2,581,649	10,638,325
Clothing, women's.....	49	847	937,480	5,388,813
Furnishing goods, men's, not elsewhere classified.....	3	90	85,311	584,478
Gloves and mittens, leather.....	5	74	76,094	279,211
Hats and caps other than fur-felt, wool-felt and straws.....	14	123	163,878	716,519
Hats, fur-felt.....	3	38	55,826	311,246
House-furnishing goods, not elsewhere classified.....	5	43	56,695	387,392
Knit goods.....	8	439	429,711	1,972,868
Millinery and lace goods, not classified elsewhere.....	31	1,223	1,200,095	5,095,467
Shirts.....	11	184	194,339	945,818
Iron, steel and their products, not including machinery.....	63	2,112	\$2,848,982	\$17,708,374
Iron and steel processed or welded.....	10	33	\$61,148	\$197,107
Springs, steel, railway, vehicles, heavy machines, etc., not made in rolling mills.....	5	47	83,372	329,536
Stoves and appliances, gas and oil.....	6	152	138,065	1,009,108
Structural and ornamental iron work, not made in rolling mill.....	31	680	1,081,431	5,136,232
Tinware, not elsewhere classified.....	6	1,177	1,451,372	10,923,870
Tools, not including edge tools, machine tools, files or saws.....	5	23	32,994	112,521
Lumber and allied products.....	140	3,764	\$6,054,279	\$26,011,866
Boxes, wooden packing, except cigar boxes.....	6	343	\$363,372	\$1,742,444
Coffins, burial cases and undertakers' goods.....	4	73	109,973	703,845
Cooperage.....	8	246	397,102	2,350,590
Furniture.....	69	1,925	3,068,581	13,069,786
Lumber, planing-mill products, not made in planing-mill connected with sawmill.....	38	1,018	1,870,908	7,357,907
Mirror and picture frames.....	7	94	128,743	442,006
Refrigerators.....	4	38	92,561	327,580
Wooden ware, not elsewhere classified.....	4	27	23,030	77,708
Leather and its manufactures.....	44	1,230	\$1,512,846	\$8,443,695
Belting, leather.....	5	37	\$64,181	\$568,630
Boots and shoes, other than rubber.....	5	445	488,826	2,255,880
Leather goods, not elsewhere classified.....	11	111	140,943	559,056
Leather, tanned, curried and finished.....	7	433	594,735	3,973,561
Saddlery and harness.....	3	50	74,630	340,470
Trunks, suitcases and bags.....	13	148	179,525	745,498
Paper and printing.....	377	5,492	\$8,865,288	\$49,818,929
Bags other than paper, not including bags made in textile mills.....	6	445	\$411,335	\$7,895,209
Bookbinding and blank-book making.....	17	210	341,415	1,044,346
Boxes, paper and other, not elsewhere classified.....	19	749	836,290	4,094,405

¹ Figures are preliminary and subject to change.² Not included separately in 1921. Included in "All other industries."

TABLE 10—Summary Statistics for San Francisco, California. All Industries Combined and for Selected Industries:
1923¹—Continued.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
Paper and Printing—Continued.				
Engraving (other than steel, copper plate or wood) chasing, etching and dies inking.....	4	31	\$37,194	\$87,191
Engraving, steel and copper plate and plate printing.....	10	62	116,970	338,602
Lithographing.....	12	607	991,297	3,812,448
Photo-engraving, not done in printing establishments.....	16	112	267,379	713,596
Printing and publishing book and job.....	184	1,964	3,464,648	12,816,383
Printing and publishing newspapers and periodicals.....	109	1,306	2,398,751	19,016,749
Chemicals and allied products.....	75	700	\$912,123	\$9,522,020
Blacking, stains, and dressing.....	3	9	\$11,375	\$76,013
Chemicals, not elsewhere classified.....	8	138	217,078	1,350,955
Cleaning and polishing preparations.....	7	16	20,537	187,655
Grease and tallow, not including lubricating greases.....	6	55	51,777	732,780
Mucilage, paste and other adhesive, not elsewhere classified.....	3	8	10,805	119,295
Paints.....	10	187	239,788	4,080,566
Patent medicines and compounds.....	20	187	205,621	1,682,899
Perfumery, cosmetics and toilet preparations.....	12	50	55,882	633,887
Soap.....	6	50	59,260	657,970
Stone, clay and glass products.....	38	485	\$757,370	\$2,728,154
Glass cutting, staining and ornamenting.....	7	26	\$45,535	\$157,075
Marble, slate and stone work.....	10	275	416,761	1,164,021
Mirror, framed and unframed.....	5	42	75,427	281,107
Statuary and art goods, factory product.....	8	47	107,347	199,621
Wall plaster, wall board and floor composition.....	8	95	112,300	926,330
Metals and metal products, other than iron and steel.....	138	1,348	\$2,218,461	\$7,797,814
Brass, bronze and other nonferrous alloys, and manufactures of these alloys and of copper.....	16	309	\$526,725	\$1,796,348
Copper, tin, and sheet-iron work, including galvanized-iron work, not elsewhere classified.....	62	593	1,004,847	3,220,476
Electroplating.....	9	72	131,831	295,528
Gas and electric fixtures, not including lamp and reflector.....	9	188	253,755	1,115,177
Jewelry.....	42	186	301,303	1,370,285
Machinery, not including transportation equipment.....	187	3,352	\$5,065,710	\$20,395,711
Electric machinery apparatus and supplies.....	40	862	\$1,069,012	\$5,287,936
Foundry and machine-shop products, not elsewhere classified.....	143	2,433	3,891,891	14,704,193
Pumps, power.....	4	57	104,807	403,582
Transportation equipment, air, land and water.....	65	645	\$1,088,225	\$3,763,106
Motor-vehicle bodies and parts.....	53	486	\$803,210	\$2,993,619
Ships and boat building, modern, including repair work.....	12	159	285,015	769,487
Miscellaneous industries.....	146	1,291	\$1,860,980	\$9,141,160
Artificial limbs.....	3	18	\$28,880	\$81,900
Brooms.....	7	64	62,995	263,179
Dental goods.....	15	45	55,159	231,507
Fancy and miscellaneous articles, not elsewhere classified.....	7	91	86,529	348,743
Fur goods.....	22	203	341,158	1,575,519
Hand stamps and stencils and brands.....	8	64	106,895	403,623
Lapidary work.....	5	23	49,124	113,895
Mattresses and bed springs, not elsewhere classified.....	22	429	591,096	3,629,285
Models and patterns, not including paper patterns.....	16	76	128,346	367,960
Optical goods.....	7	55	86,582	448,288
Photographic apparatus and material.....	3	15	20,467	75,453
Signs and advertising novelties.....	5	64	100,957	333,443
Steam and other packing pipe and boiler covering and gaskets.....	4	26	39,568	195,609
Surgical appliances.....	5	24	23,506	74,507
Toys, games and playground equipment.....	4	20	23,131	93,204
Window shades and fixtures.....	13	74	116,587	905,045
All other industries.....	233	10,613	\$14,849,680	\$125,747,181

¹ Figures for 1923 are preliminary and subject to change.² Not included separately in 1921. Included in "All other industries."

TABLE 11—Summary Statistics for Santa Cruz, California. All Industries Combined and for Selected Industries: 1923¹.

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	28	195	\$248,476	\$1,213,902
Bread and other bakery products.....	7	16	\$31,835	\$173,700
Confectionery and ice cream.....	4	17	18,431	90,790
Printing and publishing.....	3	20	27,191	86,271
All other industries.....	14	142	171,019	863,132

¹ Figures are preliminary and subject to change.² Excludes data for establishments with products under \$5,000.**TABLE 12—Summary Statistics for Stockton, California. All Industries Combined and for Selected Industries: 1923¹.**

(From United States Census of Manufactures 1923.)

Industry	Number of establishments	Average number of wage earners	Wages	Value of products
All industries ²	155	3,167	\$4,239,589	26,326,364
Awning, tents and sails.....	3	19	\$21,736	\$113,511
Beverages.....	6	26	34,515	286,899
Bread and other bakery products.....	21	113	157,938	1,018,593
Coffee and spice, roasting and grinding.....	3	4	7,560	67,238
Copper, tin and sheet-iron work, including galvanized-iron work, not elsewhere classified.....	6	22	49,120	159,504
Flour-mill and grain-mill products.....	6	325	405,583	6,997,016
Flavoring extracts.....	5	13	18,058	136,164
Foundry and machine-shop products, not elsewhere classified.....	10	176	270,629	896,375
Ice, manufactured.....	4	36	61,621	196,844
Lumber, planing-mill products, not made in planing mills connected with sawmills.....	11	249	354,773	1,342,940
Motor vehicle bodies and parts.....	3	9	12,064	53,004
Printing and publishing, book and job.....	13	30	49,988	296,117
Ship and boat building, wooden, including repair work.....	3	60	88,145	182,847
All other industries.....	61	2,085	2,707,859	14,579,312

¹ Figures for 1923 are preliminary and subject to change.² Excludes data for establishments with products under \$5,000 for 1923.

THE COST OF LIVING.

Percentages of change in the cost of living and in retail prices of food for San Francisco and Los Angeles, as reported by the Bureau of Labor Statistics of the United States Department of Labor are shown in Tables 1 to 3.

It will be noted that the increase in the cost of living in San Francisco and Oakland in June, 1926, was 60.7 per cent over December, 1914. In Los Angeles, the increase was 71.2 per cent during the same period. It does not follow, of course, that it now costs more to live in Los Angeles than in San Francisco. The present actual cost of living could be gauged by these percentages of change only if the actual cost of living were known in these cities in December, 1914. What the actual cost of living is at any one time, in any place, depends upon the standard of living one has in mind. Obviously, the cost of living varies with one's earning capacity. The cost of living of the skilled worker is greater than is the cost of living of the unskilled, as the standards of living of the former workers are higher.

Several estimates as to the actual cost of living in Fresno, San Francisco, Oakland, and Los Angeles, have been made by the Labor Bureau, Inc. These estimates were made on a basis of the "Minimum Quantity Budget Necessary to Maintain a Worker's Family of Five at a Level of Health and Decency," prepared by the U. S. Bureau of Labor Statistics. These estimates have been recently used in arbitration cases between trade unions and employers in California. These data are presented in summary form in Tables 4, 5, 7, and 8.

Another estimate as to the amount of income needed by a laborer and his family, including his wife, boy 11 years, girl 5 years, and boy 2 years, to live in Oakland in June, 1925, was made by the Heller Foundation for Research in Social Economics. These estimates are shown in Tables 6 to 6-C.

It will be observed that the estimate made by the Labor Bureau, Inc., which is of economic advisors to labor unions, as to the cost of living for a family of five in Oakland as of June, 1925, was \$2,492.42, while the estimate made by the Heller Foundation for Research in Social Economics was \$2,189.73, a difference of \$302.69. The estimate made by the Labor Bureau, Inc., was 13.8 per cent higher than that of the Heller Foundation. An examination of the items entering into the several budgets will reveal the principal differences in the two budgets.

TABLE 1.—Per Cent of Increase in the Cost of Living in San Francisco, Oakland and Los Angeles from December, 1914, to June, 1926.

(As reported by the United States Bureau of Labor Statistics.)

Items	1919	1920	*1921	1922	1923	1924	1925	1926
San Francisco and Oakland.								
Food.....	63.3	93.9	33.3	31.1	34.2	35.0	47.6	44.3
Clothing.....	134.6	191.0	140.9	90.7	92.1	91.5	90.5	88.4
Housing.....	3.5	9.4	21.7	29.4	33.4	38.0	40.1	39.6
Fuel and light.....	28.9	47.2	63.3	59.5	42.6	49.9	54.3	48.5
House-furnishing goods.....	116.6	180.1	143.9	104.4	116.7	113.4	115.1	105.6
Miscellaneous.....	61.0	79.6	84.4	83.7	79.4	73.2	72.9	75.3
All items.....	65.6	96.0	66.7	56.8	57.6	57.3	62.2	60.7
Los Angeles.								
Food.....	60.7	90.8	33.2	30.6	36.2	35.2	44.1	39.9
Clothing.....	123.3	184.5	127.4	81.3	82.5	81.4	79.0	75.7
Housing.....	8.7	42.6	85.3	95.6	97.7	99.4	83.6	67.4
Fuel and light.....	18.6	53.5	52.7	39.1	33.7	33.6	34.0	34.1
House-furnishing goods.....	134.2	202.2	156.6	128.8	153.6	136.1	133.9	126.7
Miscellaneous.....	59.1	86.6	96.8	103.8	100.8	105.4	108.9	104.7
All items.....	65.1	101.7	78.7	72.5	75.1	75.1	76.9	71.2

*May, 1921.

TABLE 2—Average Retail Prices of Specified Food Articles in Los Angeles for the Years 1913, 1923, 1924 and 1925.

(As reported by the United States Bureau of Labor Statistics.)

Article	Unit	Average for the year			
		1913	1923	1924	1925
		Cents	Cents	Cents	Cents
Sirloin steak.....	Pound	23.5	33.8	35.3	36.5
Round steak.....	Pound	20.8	27.6	29.1	29.7
Rib roast.....	Pound	18.3	28.1	28.8	28.6
Chuck roast.....	Pound	15.7	17.7	19.5	19.2
Plate beef.....	Pound	12.6	12.9	13.9	13.7
Pork chops.....	Pound	25.1	36.9	37.8	44.3
Bacon, sliced.....	Pound	33.7	49.8	47.7	54.9
Ham, sliced.....	Pound	35.3	58.0	58.4	63.9
Lamb.....	Pound	18.8	33.3	33.8	36.2
Hens.....	Pound	26.6	39.7	40.2	42.0
Salmon, canned, red.....	Pound	.....	38.3	35.9	31.6
Milk, fresh.....	Quart	10.0	15.0	15.7	15.0
Milk, evaporated.....	can, 15-16 oz.	.....	10.8	10.1	10.0
Butter.....	Pound	39.6	57.5	52.5	57.2
Oleomargarine.....	Pound	.....	32.6	34.6	33.6
Nut margarine.....	Pound	.....	29.1	29.4	.....
Cheese.....	Pound	19.5	37.4	38.2	38.4
Lard.....	Pound	18.0	19.6	20.3	24.1
Vegetable lard substitute.....	Pound	.....	22.5	24.9	25.6
Eggs, strictly fresh.....	Dozen	38.3	46.5	46.4	50.5
Bread.....	Pound	6.1	9.0	8.8	9.3
Flour.....	Pound	3.5	4.7	4.7	5.9
Cornmeal.....	Pound	3.3	4.4	4.7	5.7
Rolled oats.....	Pound	.....	9.8	9.6	9.9
Corn flakes.....	8-oz. pkg.	.....	9.6	9.9	10.1
Wheat cereal.....	28-oz. pkg.	.....	23.3	23.1	24.0
Macaroni.....	Pound	.....	15.9	16.2	17.5
Rice.....	Pound	7.7	9.8	10.4	11.2
Beans, navy.....	Pound	.....	9.8	9.5	10.3
Potatoes.....	Pound	1.5	3.2	3.5	4.3
Onions.....	Pound	.....	6.0	5.5	7.5
Cabbage.....	Pound	.....	4.1	5.7	4.4
Beans, baked.....	No. 2 can	.....	13.1	12.6	11.8
Corn, canned.....	No. 2 can	.....	16.5	16.0	17.5
Peas, canned.....	No. 2 can	.....	18.6	17.9	18.7
Tomatoes, canned.....	No. 2½ can	.....	15.2	14.9	15.8
Sugar, granulated.....	Pound	5.4	10.3	9.1	6.9
Tea.....	Pound	54.5	69.8	70.7	76.3
Coffee.....	Pound	36.3	39.5	47.8	53.2
Prunes.....	Pound	.....	18.9	16.9	16.0
Raisins.....	Pound	.....	17.4	13.6	12.0
Bananas.....	Pound	.....	11.8	11.4	10.2
Oranges.....	Dozen	.....	37.6	38.9	50.1

TABLE 3—Average Retail Prices of Specified Food Articles in San Francisco for the Years 1913, 1923, 1924 and 1925.

(As reported by the United States Bureau of Labor Statistics.)

Article	Unit	Average for the year			
		1913	1923	1924	1925
		Cents	Cents	Cents	Cents
Sirloin steak.....	Pound	20.7	29.9	31.0	31.8
Round steak.....	Pound	19.3	27.0	28.2	28.6
Rib roast.....	Pound	21.0	28.7	29.6	30.4
Chuck roast.....	Pound	14.9	17.8	18.7	19.5
Plate beef.....	Pound	13.5	13.8	14.7	15.3
Pork chops.....	Pound	23.6	35.9	36.3	42.9
Bacon, sliced.....	Pound	33.7	50.4	49.8	58.9
Ham, sliced.....	Pound	31.0	52.1	52.9	61.1
Lamb.....	Pound	16.9	34.8	35.4	38.7
Hens.....	Pound	24.2	40.4	41.0	42.1
Salmon, canned, red.....	Pound	27.5	27.7	30.3	30.3
Milk, fresh.....	Quart	10.0	13.2	14.0	14.0
Milk, evaporated.....	can, 15-16 oz.	10.9	10.9	10.1	10.1
Butter.....	Pound	38.8	57.4	53.0	59.5
Oleomargarine.....	Pound	28.6	29.1	29.8	29.8
Nut margarine.....	Pound	28.4	28.8	28.8	28.8
Cheese.....	Pound	20.0	38.1	37.5	37.7
Lard.....	Pound	18.0	19.5	21.0	25.3
Vegetable lard substitute.....	Pound	25.5	27.6	28.2	28.2
Eggs, strictly fresh.....	Dozen	37.3	44.5	44.5	49.5
Bread.....	Pound	5.9	9.1	9.1	9.9
Flour.....	Pound	3.4	5.0	5.1	6.3
Cornmeal.....	Pound	3.4	4.7	4.9	5.9
Rolled oats.....	Pound	9.4	9.4	9.5	9.7
Corn flakes.....	8 oz. pkg.	10.5	10.7	10.6	10.6
Wheat cereal.....	28 oz. pkg.	23.6	23.4	24.6	24.6
Macaroni.....	Pound	14.5	13.9	14.4	14.4
Rice.....	Pound	8.5	9.2	9.6	11.2
Beans, navy.....	Pound	9.7	9.8	10.4	10.4
Potatoes.....	Pound	1.7	3.1	3.3	4.0
Onions.....	Pound	4.0	3.7	5.6	5.6
Beans, baked.....	No. 2 can	14.6	13.7	14.2	14.2
Corn, canned.....	No. 2 can	16.6	17.8	18.8	18.8
Peas, canned.....	No. 2 can	17.4	18.5	18.9	18.9
Tomatoes, canned.....	No. 2½ can	14.2	15.3	16.0	16.0
Sugar, granulated.....	Pound	5.4	10.0	9.2	7.1
Tea.....	Pound	50.0	57.8	61.9	68.0
Coffee.....	Pound	32.0	36.6	44.1	52.0
Prunes.....	Pound	17.6	16.4	14.9	14.9
Raisins.....	Pound	16.3	13.7	13.0	13.0
Bananas.....	Dozen	34.0	35.9	35.5	35.5
Oranges.....	Dozen	48.5	42.1	52.8	52.8

TABLE 4—Cost of Living: Minimum Budget for a Skilled Worker.

(Priced at Fresno, California, December 30, 1924—January 3, 1925.)

(Based on "Minimum Quantity Budget Necessary to Maintain a Worker's Family of Five at a Level of Health and Decency" as compiled by the United States Bureau of Labor Statistics. Principal modification has been an increase in the quantity of clothing allowed and in "Miscellaneous Expenditures.")

Summary of Prices.**TOTAL BUDGET.**

Food—		
Meats.....	\$88 05	
Fish.....	14 44	
Dairy products.....	163 37	
Fats, etc.....	19 54	
Eggs.....	35 70	
Cereals and their products.....	107 36	
Sugars.....	24 87	
Fruits, fresh.....	53 53	
Fruits, dried.....	4 10	
Fruits, canned.....	13 72	
Vegetables, fresh.....	65 03	
Vegetables, dried.....	4 76	
Vegetables, canned.....	8 45	
Miscellaneous.....	53 28	
		\$658 25
Clothing—		
Husband.....	\$140 17	
Wife.....	159 33	
Boy of 12.....	147 99	
Girl of 6.....	112 34	
Boy of 2.....	50 00	
		610 38
Rent.....		480 00
Fuel and light.....		120 00
Household equipment, \$1,104.65; annual cost 7%.....		77 32
Miscellaneous.....		1,014 62
		\$2,960 57
Grand total.....		

TABLE 5—Cost of Living: Minimum Quantity Budget.

(Priced in Oakland, California, June, 1925.)

(Based on "Minimum Quantity Budget Necessary to Maintain a Worker's Family of Five at a Level of Health and Decency," as compiled by the United States Bureau of Labor Statistics.)

Summary of Prices.**TOTAL BUDGET.**

Food—		
Meats.....	\$107 29	
Fish.....	25 24	
Dairy products.....	142 76	
Fats.....	20 52	
Eggs.....	27 74	
Cereals and their products.....	102 12	
Sugars.....	19 14	
Fresh fruits.....	56 97	
Dried fruits.....	5 25	
Canned fruits.....	10 35	
Fresh vegetables.....	79 48	
Dried vegetables.....	5 79	
Canned vegetables.....	8 54	
Miscellaneous.....	58 79	
		\$669 98
Clothing—		
Husband.....	\$119 01	
Wife.....	140 76	
Boy of 12.....	90 54	
Girl of 6.....	64 71	
Boy of 2.....	45 60	
		460 62
Rent.....		482 28
Light and heat.....		103 23
Household equipment, \$386.24; annual cost 7%.....		62 04
Miscellaneous.....		714 27
		\$2,492 42
Grand total.....		

TABLE 6—Cost of Living: Summary of Estimate for Laborer.

(Priced in Oakland, California, June, 1925.)

(Family of five)

Items	Amount	Total
1. Food.....		\$807 12
2. Clothing—		
Husband.....	\$119 94	
Wife.....	119 94	
Boy, 11 years.....	62 80	
Girl, 5 years.....	60 29	
Boy, 2 years.....	39 80	
3. Rent.....		402 77
4. House Operation—		450 00
Fuel, light and heat.....	\$103 23	
Replacements (furniture, etc.).....	52 48	
Other items.....	98 23	
5. Miscellaneous.....		253 94
Grand total.....		391 15
Deduct 5% for management.....		\$2,304 98
Final estimate.....		115 25
		\$2,189 73

TABLE 6A—Cost of Living: Percentage Distribution of Budget—Laborer.

(Oakland prices—June, 1925.)

(Family of five.)

Items	Per cent to total
1. Food.....	35.0
2. Clothing—	17.5
Husband.....	5.2
Wife.....	5.2
Boy, 11 years.....	2.8
Girl, 5 years.....	2.6
Boy, 2 years.....	1.7
3. Rent.....	19.5
4. House Operation—	11.0
Fuel, light and heat.....	4.5
Replacement.....	2.3
Other items.....	4.2
5. Miscellaneous.....	17.0
Total.....	100.0

TABLE 6B—Cost of Living: Cost of Main Items of Budget According to Size of Family—Laborer.

(Oakland prices—June, 1925.)

Items	Family of 2	Family of 3	Family of 4	Family of 5
1. Food.....	\$508 68	\$618 00	\$712 20	\$807 12
2. Clothing.....	239 88	294 18	348 48	402 77
3. Shelter and house operation.....	548 37	613 84	665 93	703 94
4. Miscellaneous.....	348 12	365 53	376 50	391 15
Total.....	\$1,645 05	\$1,891 55	\$2,103 11	\$2,304 98
Deduct 5% for management.....	82 25	94 58	105 16	115 25
Final estimate.....	\$1,562 80	\$1,796 97	\$1,997 95	\$2,189 73

TABLE 6C—Cost of Living: Percentage Distribution of Budget according to Size of Family—Laborer.
(Oakland prices—June, 1925.)

Items	Family of 2	Family of 3	Family of 4	Family of 5
1. Food.....	30.9	32.7	33.9	35.0
2. Clothing.....	14.6	15.6	16.6	17.5
3. Shelter and house operation.....	33.3	32.4	31.6	30.5
4. Miscellaneous.....	21.2	19.3	17.9	17.0
Totals.....	100.0	100.0	100.0	100.0

TABLE 7—Cost of Living: Minimum Budget for a Skilled Worker.

(Priced in San Francisco, California—January, 1926.)

(Based on "Minimum Quantity Budget Necessary to Maintain a Worker's Family of Five at a Level of Health and Decency" compiled by the United State Bureau of Labor Statistics. Principal modification has been an increase in the quantity of Clothing allowed in "Miscellaneous Expenditures.")

Summary of Prices.

	TOTAL BUDGET.	
Food—		
Meats.....	\$100 02	
Fish.....	25 33	
Dairy products.....	175 55	
Fats, etc.....	22 12	
Eggs.....	32 54	
Cereals and their products.....	98 94	
Sugars.....	19 99	
Fruits, fresh.....	50 69	
Fruits, dried.....	5 50	
Fruits, canned.....	9 32	
Vegetables, fresh.....	79 67	
Vegetables, dried.....	5 32	
Vegetables, canned.....	8 53	
Miscellaneous.....	69 26	\$702 78
Clothing—		
Husband.....	\$143 10	
Wife.....	235 19	
Boy of 12.....	94 25	
Girl of 6.....	90 48	
Boy of 2.....	54 33	617 35
Rent.....		493 80
Fuel and Light.....		103 23
Household equipment, \$1,211.59; annual cost 7%.....		84 81
Miscellaneous.....		1,019 49
Grand total.....		\$3,021 46

TABLE 8—Cost of Living: Minimum Budget for a Skilled Worker.

(Priced in Los Angeles, July 9—August 3, 1925.)

(Based on "Minimum Quantity Budget Necessary to Maintain a Worker's Family of Five at a Level of Health and Decency" compiled by the United States Bureau of Labor Statistics. Principal modification has been an increase in the quantity of clothing allowed and in "Miscellaneous Expenditures.")

Summary of Prices.

Food—	TOTAL BUDGET.	
Meats.....	\$119 20	
Fish.....	24 85	
Dairy products.....	169 37	
Fats, etc.....	20 74	
Eggs.....	31 31	
Cereals and their products.....	98 63	
Sugars.....	18 95	
Fruits, fresh.....	67 90	
Fruits, dried.....	4 90	
Fruits, canned.....	10 93	
Vegetables, fresh.....	88 15	
Vegetables, dried.....	5 63	
Vegetables, canned.....	6 05	
Miscellaneous.....	67 49	
		\$734 10
Clothing—		
Husband.....	\$182 08	
Wife.....	189 67	
Boy of 12.....	109 33	
Girl of 6.....	80 52	
Boy of 2.....	41 53	
		603 13
Rent.....		512 64
Fuel and light.....		63 82
Household equipment, \$1,258.00; annual cost 7%.....		88 06
Miscellaneous.....		1,002 91
Grand total.....		\$3,004 66

PART IV.

STATISTICS OF UNION RATES OF WAGES AND
HOURS OF LABOR.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925 AND MAY 15, 1926.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
I BUILDING, STONE WORKING, ETC.									
Marble Workers									
(a) STONE WORKING.									
1	Los Angeles	Granite Cutters Association	Granite cutters	Male	Day	\$9 00		8	44
			Polishers	Male	Day	9 00		8	44
			Tool sharpeners	Male	Day	9 00		8	44
2	Rocklin	Granite Cutters Association	Setters	Male	Day	9 00		8	44
			Granite cutters	Male	Hour	1 12½	\$1 12½	8	44
			Tool sharpeners	Male	Hour	1 12½		8	44
3	Los Angeles	Rubbers and Sawyers' Union No. 14	Polishers	Male	Hour	1 12½		8	44
			Polishers	Male	Hour	1 12½	6 50	8	44
			Rubbers	Male	Day	7 00		8	44
			Sawyers	Male	Day	7 00	7 00	8	44
			Cutters	Male	Day	8 00	8 00	8	44
4	San Francisco	Stone Cutters Association	Stone cutters	Male	Day	9 00		8	44
(b) BUILDING AND PAVING TRADES.									
Bricklayers and Masons									
5	Prosser	Bricklayers, Masons and Plasterers' Union No. 1	Bricklayers	Male	Day	11 00	11 00	8	44
6	Long Beach	Bricklayers, Masons and Plasterers' Union No. 13	Bricklayers	Male	Hour	1 37½	1 37½	8	44
7	Los Angeles	Bricklayers, Masons and Plasterers' Union No. 2	Stone masons	Male	Hour	1 37½	1 37½	8	44
			Plasterers	Male	Hour	1 37½	1 37½	8	44
8	Modesto	Bricklayers, Masons and Plasterers' Union No. 20	Bricklayers	Male	Day	11 00		8	44
			Bricklayers	Male	Day	11 00	11 00	8	44
9	Pasadena	Bricklayers, Masons and Plasterers' Union No. 15	Bricklayers	Male	Hour	No report		8	44
10	Redmond	Bricklayers, Masons and Plasterers' Union No. 17	Plasterers	Male	Hour	1 50	1 50	8	44
11	Sacramento	Bricklayers, Masons and Plasterers' Union No. 9	Bricklayers	Male	Day	11 00		8	44
12	San Francisco	Bricklayers, Masons and Plasterers' Union No. 7	Bricklayers	Male	Day	12 00		8	44
13	San Francisco	Bricklayers, Masons and Plasterers' Union No. 27	Bricklayers	Male	Hour	1 37	1 37½	8	44
14	San Jose	Bricklayers, Masons and Plasterers' Union No. 10	Bricklayers	Male	Hour	1 37½		8	44
15	Santa Ana	Bricklayers, Masons and Plasterers' Union No. 22	Bricklayers	Male	Day	11 00	12 00	8	44
16	Santa Barbara	Bricklayers, Masons and Plasterers' Union No. 5	Stonemasons	Male	Day	9 00	10 00	8	44
			Bricklayers	Male	Day	12 00		8	44
17	Santa Rosa	Bricklayers, Masons and Plasterers' Union No. 14	Plasterers	Male	Day	12 00		8	44
			Bricklayers	Male	Day	12 00		8	44
18	Venice	Bricklayers, Masons and Plasterers' Union No. 26	Cement finishers	Male	Day	9 00		8	44
			Bricklayers	Male	Hour	1 37½	1 37½	8	44
19	Alameda	Carpenters and Joiners— Carpenters and Joiners' Union No. 194	Carpenters	Male	Day	8 00 to 9 00	8 00 to 9 00	8	44
			Millmen	Male	Day	7 00 to 8 00	7 00 to 8 00	8	44

20	Anaheim.....	Carpenters and Joiners' Union No. 2203	Carpenters.....	Male	Hour	1 12½	8 00	9 00	41
21	Bakersfield.....	Carpenters and Joiners' Union No. 743.....	Carpenters.....	Male	Day	8 00	8 00	44	41
			Floorlayers.....	Male	Day	44 00	40 00	40 00	41
			Shinglers.....	Male	Week	7 00	8 00	8 00	41
			Millmen.....	Male	Day	8 00 and 9 00	8 00	8 00	41
22	Burbank.....	Carpenters and Joiners' Union No. 1848	Carpenters.....	Male	Day	8 00	8 00	8 00	43
23	Coalinga.....	Carpenters and Joiners' Union No. 855	Carpenters.....	Male	Day	9 00	9 00	9 00	43
24	Colusa.....	Carpenters and Joiners' Union No. 1481	Carpenters.....	Male	Day	8 00	8 00	8 00	48
25	Dimuba.....	Carpenters and Joiners' Union No. 484	Carpenters.....	Male	Day	1 00	1 00	1 00	41
26	Eureka.....	Carpenters and Joiners' Union No. 1040	Carpenters-joiners.....	Male	Hour	1 00	1 00	1 00	41
27	Fresno.....	Millmen's Union No. 1496	Mill workers.....	Male	Day	7 50	7 50	7 50	41
			Machine men.....	Male	Day	7 00	7 00	7 00	41
28	Gitroy.....	Carpenters and Joiners' Union No. 354	Carpenters.....	Male	Day	8 00	8 00	8 00	41
29	Glendale.....	Carpenters and Joiners' Union No. 563	Carpenters.....	Male	Day	8 00	8 00	8 00	41
30	Hanford.....	Carpenters and Joiners' Union No. 1043	Carpenters.....	Male	Day	8 50	8 50	8 50	41
31	Hollister.....	Carpenters and Joiners' Union No. 1139	Carpenters.....	Male	Hour	1 00	1 00	1 00	41
32	Inglewood.....	Carpenters and Joiners' Union No. 909	Carpenters.....	Male	Hour	8 00	8 00	8 00	41
33	La Jolla.....	Carpenters and Joiners' Union No. 1358	Carpenters.....	Male	Hour	1 12½	1 12½	1 12½	41
34	Lodi.....	Carpenters and Joiners' Union No. 2029	Carpenters.....	Male	Hour	1 00	1 00	1 00	41
35	Long Beach.....	Carpenters and Joiners' Union No. 710	Carpenters.....	Male	Day	8 00	8 00	8 00	41
36	Los Angeles.....	Carpenters and Joiners' Union No. 2094	Layers.....	Male	Day	10 00	10 00	10 00	41
		Hardwood Floor Workers Local No. 2094	Scrapers.....	Male	Day	10 00	10 00	10 00	41
			Sanders.....	Male	Day	10 00	10 00	10 00	41
			Finishers.....	Male	Day	10 00	10 00	10 00	41
37	Los Angeles.....	Carpenters and Joiners' Union No. 426	Carpenters.....	Male	Day	8 00 and 9 00	8 00 and 9 00	8 00 and 9 00	41
38	Los Angeles.....	Millmen and Cabinetmakers' Union No. 884	Carpenters.....	Male	Day	1 00	1 00	1 00	41
			Millmen.....	Male	Hour	1 00	1 00	1 00	48
			Cabinetmakers.....	Male	Hour	1 00	1 00	1 00	48
39	Los Gatos.....	Carpenters and Joiners' Union No. 844	Carpenters.....	Male	Day	8 00	8 00	8 00	41
40	Martinez.....	Carpenters and Joiners' Union No. 2046	Carpenters.....	Male	Day	9 00	9 00	9 00	41
41	Marysville.....	Carpenters and Joiners' Union No. 1570	Carpenters.....	Male	Hour	1 00	1 00	1 00	41
42	Menlo Park.....	Carpenters and Joiners' Union No. 828	Carpenters.....	Male	Day	9 00	9 00	9 00	41
43	Merced.....	Carpenters and Joiners' Union No. 1202	Carpenters.....	Male	Day	9 00	9 00	9 00	41
44	Mill Valley.....	Carpenters and Joiners' Union No. 1710	Carpenters and joiners.....	Male	Day	9 00	9 00	9 00	41
45	Monterey.....	Carpenters and Joiners' Union No. 1451	Carpenters.....	Male	Day	8 00	8 00	8 00	41
46	Napa.....	Carpenters and Joiners' Union No. 2114	Carpenters.....	Male	Day	8 00	8 00	8 00	41
			Painters.....	Male	Day	8 00	8 00	8 00	41
			Plumbers.....	Male	Day	9 00	9 00	9 00	41
			Electricians.....	Male	Day	8 00	8 00	8 00	41
			Lathers.....	Male	Day	9 00	9 00	9 00	41
47	National City.....	Carpenters and Joiners' Union No. 2437	Carpenters.....	Male	Day	9 00	9 00	9 00	41
48	Oakland.....	Carpenters and Joiners' Union No. 36	Carpenters.....	Male	Day	8 00 to 9 00	8 00 to 9 00	8 00 to 9 00	41
49	Oakland.....	Millmen's Union No. 550	Millmen.....	Male	Day	7 00	7 00	7 00	41
			Sash and Door.....	Male	Day	6 00	6 00	6 00	41
50	Oroville.....	Carpenters and Joiners' Union No. 1240	Carpenters.....	Male	Day	7 00	7 00	7 00	41
			Laborers.....	Male	Day	3 50	5 00	8 00	48
			Painters.....	Male	Day	8 00	5 00	5 00	48
			Culinary workers.....	Male	Day	(min.) 3 50	3 50	3 50	744
				Male	Day				8

¹ Increased from \$1.25 June 1, 1925.² Increased to \$9 April 15, 1926.³ Increased to \$8 and hours reduced from 44 on November 10, 1925.⁴ Increased to \$5 and hours reduced to 44 on November 10, 1925.⁵ Increased from \$6.50 on November 10, 1925.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925 AND MAY 15, 1926—Continued.

No	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
I. BUILDING, STONE WORKING, ETC.—Continued. (h) BUILDING AND PAVING TRADES—Continued. <i>Carpenters and Joiners</i> —Continued.								
51	Pacific Grove.....	Carpenters and Joiners' Union No. 806.....	Carpenters.....	Male	Day	\$8 00	\$8 00	8
52	Palo Alto.....	Carpenters and Joiners' Union No. 668.....	Millmen.....	Male	Day	6 00	6 00	8
53	Pasadena.....	Carpenters and Joiners' Union No. 769.....	Carpenters.....	Male	Hour	1 00	1 00	8
54	Petaluma.....	Carpenters and Joiners' Union No. 981.....	Millmen.....	Male	Day	8 00 to 9 00	8 00 to 9 00	8
55	Redlands.....	Carpenters and Joiners' Union No. 1343.....	Millmen.....	Male	Day	8 00	8 50	8
56	Roseville.....	Carpenters and Joiners' Union No. 1147.....	Carpenters.....	Male	Week	44 00	44 00	8
			Millmen.....	Male	Hour	1 00	1 00	8
			Shinglers.....	Male	Hour	1 00	1 00	8
			Lathers.....	Male	Per M.	30 00	30 00	8
57	Sacramento.....	Carpenters and Joiners' Union No. 586.....	Carpenters.....	Male	Day	9 00	9 00	8
58	Sacramento.....	Millmen's Union No. 1618.....	Millmen.....	Male	Day	8 00	9 00	8
59	San Bernardino.....	Carpenters and Joiners' Union No. 944.....	Carpenters.....	Male	Hour	1 00	1 00	8
60	San Bruno.....	Carpenters and Joiners' Union No. 848.....	Millmen.....	Male	Hour	87½	87½	8
61	San Diego.....	Carpenters and Joiners' Union No. 1296.....	Carpenters.....	Male	Hour	1 12½	1 12½	8
62	East San Diego.....	Carpenters and Joiners' Union No. 1571.....	Millmen.....	Male	Hour	1 12½	1 12½	8
63	San Francisco.....	Boxmakers and Sawyers' Union No. 1156.....	Carpenters.....	Male	Day	9 00	9 00	8
			Bench nailers.....	Male	Day	4 00	4 00	8
			Machine nailers.....	Male	Day	4 00	4 00	8
			Rip sawyers.....	Male	Day	4 50	4 50	8
			Cutoff sawyers.....	Male	Day	4 75	4 75	8
			Leek sawyers.....	Male	Day	4 50	4 50	8
			Band sawyers.....	Male	Day	5 00	5 00	8
			Brander men.....	Male	Day	4 25	4 25	8
			Planer men.....	Male	Day	5 50	5 50	8
64	San Francisco.....	Carpenters and Joiners' Union No. 22.....	Carpenters.....	Male	Day	9 00	9 00	8
65	San Francisco.....	Millwrights' Union No. 766.....	Millwrights.....	Male	Day	9 00	9 00	8
66	San Francisco.....	Carpenters and Joiners' Union No. 304.....	Carpenters.....	Male	Day	8 00 and 9 00	8 00 and 9 00	8
67	San Francisco.....	Ship Joiners' Union No. 449.....	Ship joiners.....	Male	Day	7 00	7 00	8
68	San Francisco.....	Carpenters and Joiners' Union No. 2164.....	Carpenters.....	Male	Day	9 00	9 00	8
69	San Francisco.....	Carpenters and Joiners' Union No. 1689.....	Floor layers.....	Male	Day	1 25	1 25	8
70	San Francisco.....	Millmen's Union No. 42.....	Bench workers.....	Male	Hour	7 00 to 8 00	7 00 to 8 00	8
			Machine workers.....	Male	Day	6 00 to 7 00	6 00 to 7 00	8
			Machine men.....	Male	Day	7 00	7 00	8
			Cabinet makers.....	Male	Day	7 00	7 00	8
71	San Jose.....	Millmen's Union No. 262.....	Sash and door.....	Male	Day	7 00	7 00	8

72	San Jose.	Carpenters and Joiners' Union No. 316.	Carpenters.	Male	Day	8 00	8
73	San Luis Obispo.	Carpenters and Joiners' Union No. 1632.	Carpenters.	Male	Hour	1 00	8
74	San Pedro.	Carpenters and Joiners' Union No. 1140.	Carpenters.	Male	Day	9 00	8
75	Santa Cruz.	Carpenters and Joiners' Union No. 829.	Carpenters.	Male	Hour	90	8
76	Santa Maria.	Carpenters and Joiners' Union No. 2477.	Carpenters.	Male	Week	44 00	8
77	Santa Monica.	Carpenters and Joiners' Union No. 1400.	Carpenters.	Male	Day	9 00	8
78	Selma.	Carpenters and Joiners' Union No. 1004.	Carpenters.	Male	Day	8 50	8
79	Stockton.	Carpenters and Joiners' Union No. 206.	Carpenters.	Male	Day	8 35	8
80	Taft.	Carpenters and Joiners' Union No. 1774.	Carpenters and joiners.	Male	Day	9 00	8
81	Tulare.	Carpenters and Joiners' Union No. 1578.	Carpenters.	Male	Day	8 00	8
82	Vallejo.	Carpenters and Joiners' Union No. 180.	Ship joiners.	Male	Day	9 00	8
83	Watsonville.	Carpenters and Joiners' Union No. 1068.	Ship builders.	Male	Hour	95	8
			Boat builders.	Male	Hour	95	8
			Carpenters.	Male	Hour	1 00	8
84	Ventura.	Carpenters and Joiners' Union No. 2463.	Carpenters.	Male	Hour	1 00	8
85	Watsonville.	Carpenters and Joiners' Union No. 771.	Carpenters.	Male	Hour	1 00	8
<i>Cement Workers—</i>							
86	Eureka.	Plasterers and Cement Finishers' Union No. 481.	Plasterers.	Male	Day	12 00	8
87	Fresno.	Plasterers and Cement Finishers' Union No. 188.	Cement finishers.	Male	Day	10 00	8
			Plasterers.	Male	Day	12 00	8
88	Long Beach.	Plasterers and Cement Finishers' Union No. 343.	Cement finishers.	Male	Day	9 00	8
89	Los Angeles.	Plasterers and Cement Finishers' Union No. 2.	Plasterers.	Male	Day	12 00	8
90	Los Angeles.	Plasterers and Cement Finishers' Union No. 627.	Cement finishers.	Male	Week	55 00	8
91	Los Angeles.	Plasterers and Cement Finishers' Union No. 360.	Molders.	Male	Week	55 00	8
			Mold makers.	Male	Hour	1 75	8
			Mold makers.	Male	Hour	1 25	8
			Mold makers.	Male	Hour	1 25	8
92	Marrysville.	Plasterers and Cement Finishers' Union No. 504.	Casters.	Male	Hour	1 12 $\frac{1}{2}$	8
93	Merced.	Plasterers and Cement Finishers' Union No. 672.	Plasterers.	Male	Hour	1 12 $\frac{1}{2}$	8
			Plasterers.	Male	Day	11 00	8
			Cement finishers.	Male	Day	12 00	8
94	Modesto.	Plasterers and Cement Finishers' Union No. 429.	Plasterers.	Male	Day	10 00	8
95	Oakland.	Plasterers and Cement Finishers' Union No. 112.	Plasterers.	Male	Day	12 00	8
			Plasterers.	Male	Day	12 00	8
			Cement finishers.	Male	Day	9 00	8
96	Pasadena.	Plasterers and Cement Finishers' Union No. 194.	Cement finishers.	Male	Day	9 00	8
97	Sacramento.	Plasterers and Cement Finishers' Union No. 582.	Cement finishers.	Male	Hour	1 12 $\frac{1}{2}$	8
98	San Francisco.	Plasterers and Cement Finishers' Union No. 580.	Cement finishers.	Male	Hour	1 12 $\frac{1}{2}$	8
99	San Francisco.	Plasterers and Cement Finishers' Union No. 66.	Plasterers.	Male	Day	9 00	8
100	San Francisco.	Ornamental Plasterers' Union No. 400.	Ornamental plasterers.	Male	Day	12 00	8
			Molders and sculptors.	Male	Day	12 00	8
			Model makers.	Male	Day	8 35 to 9 25	8
			Casters and mold makers.	Male	Day	14 00 to 18 00	8
			Model makers.	Male	Day	10 00 to 12 00	8
			Casters and mold makers.	Male	Day	9 00	8
101	San Jose.	Plasterers and Cement Finishers' Union No. 224.	Plasterers.	Male	Day	12 00	8
			Cement finishers.	Male	Day	11 00	8
102	Santa Ana.	Plasterers and Cement Finishers' Union No. 489.	Plasterers.	Male	Day	12 00	8
103	Santa Monica.	Plasterers and Cement Finishers' Union No. 400.	Plasterers.	Male	Day	12 00	8
104	Stockton.	Plasterers and Cement Finishers' Union No. 222.	Plasterers.	Male	Day	12 00	8
			Cement finishers.	Male	Day	10 00	8

¹ Double time on Sundays.

² All overtime at the rate of double time.

³ "\$1.12 $\frac{1}{2}$ and less." All over time at the rate of double time.

⁴ This report as of January, 1926. From June 15 to September 15, 44 hours per week.

⁵ Increased from \$9.25 to \$11 March 22, 1926.

⁶ Increased from \$8.35 March 22, 1926.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925 AND MAY 15, 1926—Continued.

No	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
I. BUILDING, STONE WORKING, ETC.—Continued.									
(b) BUILDING AND PAVING TRADES—Continued.									
<i>Electrical Workers—</i>									
105	Anaheim	Electrical Workers' Union No. 1101	Electricians	Male	Hour	\$1 00	\$1 00	8	44
106	Fresno	Electrical Workers' Union No. 100	Inside wiremen	Male	Day	7 00	9 25	8	44
107	Fresno	Electrical Workers' Union No. 109	Linemen (light)	Male	Day	8 00		9	54
			Linemen (municipal)	Male	Day	7 00		8	44
			Linemen (Traction Co.)	Male	Day	8 00		8	48
			Inside wiremen	Male	Day	6 40		8	44
			Linemen	Male	Day	45 00		8	48
108	Long Beach	Electrical Workers' Union No. 711	Station construction men	Male	Week	45 00		8	44
109	Los Angeles	Electrical Workers' Union No. 18	Cable splicers	Male	Week	45 00		8	44
			Linemen, power	Male	Week	45 00		8	44
110	Oakland	Electrical Workers' Union No. 50	Linemen, railway	Male	Day	7 00		8	44
			Station operators	Male	Day	6 50		8	44
111	Sacramento	Electrical Workers' Union No. 36	Power linemen	Male	Month	175 00		8	48
			Telephone linemen	Male	Hour	87½	87½	8	48
112	San Diego	Electrical Workers' Union No. 465	Trouble men, power	Male	Hour	.75 and up	.75 and up	8	56
			Linemen	Male	Hour	87½	87½	8	48
			Sub station operators	Male	Day	7 00		8	44
			Motemen	Male	Month	175 00		8	44
			Wiremen	Male	Day	6 50		8	44
			Trouble men	Male	Day	7 00		8	44
113	San Diego	Electrical Workers' Union No. 569	Journeymen wiremen	Male	Month	175 00		8	44
114	San Francisco	Electrical Workers' Union No. 537	Apprentice wiremen	Male	Day		10 00	8	140
			Cable splicers	Male	Day	3 00 to 8 00	3 00 to 8 00	8	140
115	San Francisco	Electrical Workers' Union No. 151	Helpers	Male	Day	8 00		8	44
			Linemen	Male	Day	6 00		8	44
			Trouble men	Male	Day	7 00 to 7 40	7 00 to 7 40	8	44
			Power house operators	Male	Month	180 00	180 00	8	48
116	San Mateo	Electrical Workers' Union No. 617	Inside wiremen	Male	Month	165 00-240 00	165 00-240 00	8	48
117	San Rafael	Electrical Workers' Union No. 614	Inside wiremen	Male	Day	9 00	9 00	8	44
118	Stockton	Electrical Workers' Union No. 591	Inside wiremen	Male	Day	8 00	8 00	8	44
119	Taft	Electrical Workers' Union No. 343	Journeymen wiremen	Male	Hour	1 12½	1 12½	8	44
			(Oil field company electricians)	Male	Hour	1 12½	1 12½	8	44
			Wiremen and inside men	Male	Day	6 00		8	56
			Linemen and combination men	Male	Hour	44		8	44
			for oil companies	Male	Hour	1 12½	1 12½	8	44
			Telephone and linemen	Male	Day	7 25	7 25	8	56
				Male	Day	8 00	8 00	8	48

[illegible]

Increased January 1, 1926 from \$9.

² Increased January 1, 1926 from \$3 to \$7 per day.

Double time for overtime reported for 1925,

\$6 per day and room and board.

⁵ Increased April 1, 1926 from \$55.

⁶ All overtime at the rate of time and one-half.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
I. BUILDING, STONE WORKING, ETC.—Continued.									
(b) BUILDING AND PAVING TRADES—Continued.									
<i>Painters and Decorators—Continued.</i>									
139	Los Angeles.....	Painters, Decorators and Paperhangers' Union No. 1063.	Paperhangers.....	Male	Hour	\$1 00	8	44	
140	Los Angeles.....	Painters, Decorators and Paperhangers' Union No. 511.	Painters.....	Male	Hour	-----	8	44	
			Decorators.....	Male	Hour	-----	8	44	
			Glaziers.....	Male	Hour	-----	8	44	
141	Los Gatos.....	Painters, Decorators and Paperhangers' Union No. 271.	Painters.....	Male	Hour	1 00	8	40	
142	Marysville.....	Painters, Decorators and Paperhangers' Union No. 146.	Painters.....	Male	Hour	1 00	8	44	
143	Modesto.....	Painters, Decorators and Paperhangers' Union No. 317.	Painters.....	Male	Hour	1 00	8	44	
			Decorators.....	Male	Hour	1 00	8	40	
			Decorators.....	Male	Hour	1 00	8	44	
			Paperhangers.....	Male	Hour	1 00	8	44	
144	Oakland.....	Painters, Decorators and Paperhangers' Union No. 127.	Painters.....	Male	Hour	8 35	8	44	
145	Palo Alto.....	Painters, Decorators and Paperhangers' Union No. 388.	Painters.....	Male	Day	8 00	8	44	
			Decorators.....	Male	Day	8 00	8	44	
			Paperhangers.....	Male	Day	8 00	8	44	
146	Pasadena.....	Painters, Decorators and Paperhangers' Union No. 92.	Painters.....	Male	Hour	1 00	8	44	
147	Petaluma.....	Painters, Decorators and Paperhangers' Union No. 203.	Painters.....	Male	Hour	1 00	8	44	
			Paperhangers.....	Male	Hour	1 00	8	44	
148	Redlands.....	Painters, Decorators and Paperhangers' Union No. 1335.	Sign writers.....	Male	Hour	1 00	8	44	
149	Richmond.....	Painters, Decorators and Paperhangers' Union No. 500.	House painters.....	Male	Hour	1 00	8	44	
			Painters.....	Male	Day	8 50	87½	8	48
150	Riverside.....	Painters, Decorators and Paperhangers' Union No. 780.	Paperhangers.....	Male	Day	8 50	8	44	
151	Sacramento.....	Sign and Pictorial Painters' Union No. 828.	Painters.....	Male	Hour	1 00	8	44	
152	Sacramento.....	Glaziers and Glass Workers' Union.....	Glaziers.....	Male	Day	12 00	8	44	
153	Sacramento.....	Painters, Decorators and Paperhangers' Union No. 487.	Painters.....	Male	Day	8 00	8	44	
154	San Bernardino.....	Painters, Decorators and Paperhangers' Union No. 775.	Painters.....	Male	Day	9 00	8	44	
			Paperhangers.....	Male	Hour	1 00	8	44	
			Decorators.....	Male	Hour	1 00	8	44	
155	San Diego.....	Painters, Decorators and Paperhangers' Union No. 333.	Painters.....	Male	Hour	1 00	8	40	
			Glaziers.....	Male	Hour	1 00	8	44	
156	San Francisco.....	Painters, Decorators and Paperhangers' Union No. 135.	Painters.....	Male	Hour	1 00	8	40	
			Decorators.....	Male	Hour	1 00	8	40	
157	San Francisco.....	Varnishers and Polishers' Union No. 134.	Helpers.....	Male	Day	12 00	8	44	
158	San Francisco.....	Painters, Decorators and Paperhangers' Union No. 19.	Varnishers and polishers.....	Male	Hour	93 to 1 00	8	44	
			Painters.....	Male	Day	8 35	8	44	
			Paperhangers.....	Male	Day	9 00	8	44	

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
I. BUILDING, STONE WORKING, ETC.—Continued.									
(a) BUILDING AND PAVING TRADES—Continued.									
Plumbers, Gas and Steam Fitters—									
184	Redlands	Plumbers and Steam Fitters' Union No. 364	Plumbers	Male	Day	\$10 00	\$10 00	8	44
185	San Diego	Plumbers and Steam Fitters' Union No. 280	Plumbers	Male	Hour	1 25	1 25	8	40
186	San Francisco	Sprinkler Fitters' Union No. 693	Automatic sprinkler work	Male	Day	9 00	90	8	44
187	San Francisco	Plumbers and Steam Fitters' Union No. 590	Steam fitters	Male	Hour	9 00	9 00	8	44
188	San Jose	Plumbers and Steam Fitters' Union No. 393	Plumbers	Male	Day	8 00	8 00	8	44
			Steam fitters	Male	Day	8 00	8 00	8	44
189	Santa Ana	Plumbers and Steam Fitters' Union No. 641	Plumbers	Male	Hour	1 12½	1 12½	8	44
190	Santa Rosa	Plumbers and Steam Fitters' Union No. 251	Plumbers	Male	Day	8 00	8 00	8	44
191	Vallejo	Plumbers and Steam Fitters' Union No. 343	Plumbers	Male	Hour	1 25	1 25	8	44
192	Ventura	Plumbers and Steam Fitters' Union No. 484	Plumbers	Male	Day	9 00	10 00	8	44
			Steam fitters	Male	Day	9 00	10 00	8	44
Roofers, Slate, Tile and Composition—									
193	Fresno	Roofers' Union No. 27	Roofers	Male	Hour	1 00 and 1 12½	1 00 and 1 12½	8	44
194	Los Angeles	Roofers' Union No. 31	Roofers	Male	Day	8 00	8 00	8	44
			Helpers	Male	Day	7 00	7 00	8	44
195	Los Angeles	Roofers' Union No. 36	Roofers	Male	Day	7 00	7 00	8	44
196	San Diego	Tile Layers' Union No. 28	Tile layers	Male	Hour	1 37½	1 37½	8	44
197	San Francisco	Tile Setters' Union No. 70	Tile setters	Male	Day	6 00	6 00	8	44
198	San Francisco	Tile Layers' Union No. 19	Tile setters	Male	Day	10 00	10 00	8	44
199	San Francisco	Roofers' Union No. 40	Roofers	Male	Hour	1 00	1 00	8	44
Heat, Frost Insulators and Asbestos Workers—									
200	Los Angeles	Heat, Frost Insulators and Asbestos Workers' Union No. 5	Insulators	Male	Hour	1 00	1 00	8	44
201	San Francisco	Heat, Frost Insulators and Asbestos Workers' Union No. 16	Insulators	Male	Day	7 00	7 00	8	44
Gas Appliances and Stove Fitters—									
202	Newark	Stove Mounters' Union No. 61	Stove mounters	Male	Week	48 00	48 00	8	48
203	San Francisco	Stove Mounters' Union No. 62	Stove mounters	Male	Day	6 50	6 50	8	48
			Steel workers	Male	Day	6 50	6 50	8	48
			Ram-e workers	Male	Day	6 50	6 50	8	48
			Pattern fitters	Male	Day	6 50	6 50	8	48
(c) BUILDING AND STREET LABOR.									
General Building and Street Laborers—									
204	Eureka	Hod Carriers, Building and Common Laborers' Union No. 181	Hod carriers	Male	Day	8 00	8 00	8	44
			Cement workers	Male	Day	5 00	5 00	8	48
			Laborers	Male	Day	5 00	5 00	8	48

205	Fresno.....	Building and Common Laborers' Union No. 135.....	Male	Day	5 50	8	42
		Special laborers.....	Male	Day	6 50	8	44
		Common laborers.....	Male	Day	5 00	8	44
206	Fresno.....	Hod Carriers, Building and Common Laborers' Union No. 294.....	Male	Day	10 00	8	44
		Plaster masons.....	Male	Day	7 00	8	44
		Cement machine men.....	Male	Day	8 00	8	44
		Cement workers.....	Male	Day	7 00	8	44
207	Hanford.....	Hod Carriers' Union No. 546.....	Male	Day	8 50	8	44
		Common laborers.....	Male	Day	5 50	8	44
208	Long Beach.....	Hod Carriers' Union No. 507.....	Male	Hour	1 12½	8	44
209	Los Angeles.....	Hod Carriers, Building and Common Laborers' Union No. 696.....	Male	Day	4 50 to 6 50	8	1
210	Los Angeles.....	Hod Carriers, Building and Common Laborers' Union No. 300.....	Male	Day	9 00	8	34
211	Marysville.....	Hod Carriers, Building and Common Laborers' Union No. 121.....	Male	Day	7 40	8	34
		Common laborers.....	Male	Day	6 00	8	34
		Concrete workers.....	Male	Day	7 00	8	44
212	Sacramento.....	Building and Common Laborers' Union No. 343.....	Male	Day	5 00	8	44
213	San Diego.....	Hod Carriers, Building and Common Laborers' Union No. 80.....	Male	Day	9 00	8	44
		Building and common laborers.....	Male	Day	5 00	8	44
		Hod carriers.....	Male	Day	9 00	8	44
		Common laborers.....	Male	Day	5 00	8	44
		Brick tenders.....	Male	Day	6 00	8	44
		Mortar men.....	Male	Day	7 00	8	44
		Pipe fitters.....	Male	Week	27 00 to 37 50	8	548
214	San Francisco.....	Hod Carriers, Building and Common Laborers' Union No. 401.....	Male	Day	5 00	8	44
215	San Francisco.....	Building and Common Laborers' Union No. 261.....	Male	Day	5 50	8	44
216	San Jose.....	Material Handlers' Union No. 115.....	Male	Day	6 50	8	44
217	San Jose.....	Building and Common Laborers' Union No. 237.....	Male	Day	9 00	8	44
218	San Jose.....	Cement Laborers' Union No. 270.....	Male	Day	9 00	8	44
219	San Mateo.....	Hod Carriers' Union No. 97.....	Male	Day	10 00	8	40
220	Santa Barbara.....	Hod Carriers' Union No. 195.....	Male	Hour	1 00	8	44
221	Santa Barbara.....	Building and Common Laborers' Union No. 591.....	Male	Hour	4 50	8	44
		Common laborers.....	Male	Day	5 00	8	44
		Concrete workers.....	Male	Day	5 00	8	44
222	Selma.....	Building and Common Laborers' Union No. 381.....	Male	Day	5 50	8	44
		Hod Carriers, Building and Common Laborers' Union No. 381.....	Male	Day	7 00	8	44
		Concrete work.....	Male	Day	7 00	8	44
		Tending brick layers.....	Male	Day	7 00	8	44
		Tending plasterers.....	Male	Day	8 00	8	44
		Plumbers and pumpmen.....	Male	Hour	1 00	8	44
		Plumbers and sheet metal workers.....	Male	Week	50 00	8	44
		Electricians.....	Male	Day	10 00 & 12 00	8	44
		Bricklayers.....	Male	Hour	1 00	8	44
223	Placerville.....	Federal Labor Unions— Federal Labor Union No. 17755.....	Male	Hour	1 00	8	44

¹ Overtime at the rate of time and one-half.² Over 4 hours Saturdays and Sundays at the rate of double time.³ Overtime at the rate of time and one-half. Sundays Fourth of July, Thanksgiving and Christmas at the rate of double time.⁴ Overtime Christmas Fourth of July, Thanksgiving, May 30 and all Sundays and Saturday afternoons at the rate of double time.⁵ Hours reduced from 44 on January 1, 1926.⁶ Hours reduced from 44 on January 1, 1926.⁷ Shelling line \$8 per day.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages.		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
II. TRANSPORTATION.									
(a) RAILWAYS.									
224	Oakland	Street Railway Employees— Brotherhood of Railway Carmen, Division 192	Motormen.....	Male	Hour	\$0 56	-----	10	60
			Conductors.....	Male	Hour	56	-----	10	60
			One man car operators.....	Male	Hour	61	-----	10	60
			Bus operators.....	Male	Hour	56	-----	10	60
225 226	Sacramento San Francisco	Street and Electric Railway Employees, Division No. 256. Street Carmen's Union, Division 518	Platform men.....	Male	Hour	-----	\$0 51 to 75	8	118
			Conductors.....	Male	Hour	-----	51 to 55	8 to 10	?
			Motormen.....	Male	Hour	67½	72½	8	48
			Motormen.....	Male	Hour	67½	72½	8	48
227 228 229	San Francisco San Jose Stockton	Trackmen's Union, Division No. 687. Street and Electric Railway Employees, Division No. 265. Street Carmen's Union, Division No. 276	Starters.....	Male	Month	-----	160 00	8	48
			Receivers.....	Male	Month	-----	160 00	8	48
			Inspectors.....	Male	Month	-----	185 00	8	48
			Trackmen.....	Male	Hour	67½	-----	8	44
230	San Francisco	Cooks and Stewards, Marine— Marine Cooks and Stewards' Association	Motormen.....	Male	Hour	51 to 57	71½	9	54
			Motormen, 1st year.....	Male	Hour	49	49	9¼	54
			Motormen, 2d year.....	Male	Hour	50	50	9¼	54
			Motormen, 3d year.....	Male	Hour	51	51	9¼	54
231	San Francisco	Masters, Mates and Pilots— Masters, Mates and Pilots' Union No. 40	Motormen, 4th year.....	Male	Hour	53	53	9¼	54
			Motormen, 1st year.....	Male	Hour	49	49	9¼	54
			Conductors, 1st year.....	Male	Hour	49	49	9¼	54
			Conductors, 2d year.....	Male	Hour	50	50	9¼	54
232	San Francisco	Engineers, Marine— Engineers' Beneficial Association No. 49	Conductors, 3d year.....	Male	Hour	51	51	9¼	54
			Conductors, 4th year.....	Male	Hour	53	53	9¼	54
			Cooks.....	Male	Month	100 00	100 00	Not uniform	
			Waiters.....	Male	Month	50 00	50 00	Not uniform	
233	San Francisco	Seamen— Ferryboatmen's Union of California	Masters.....	Male	Month	226 00	226 00	8-12	548-72
			Mates.....	Male	Month	195 00	195 00	8-12	548-72
			Pilots.....	Male	Month	152 00	152 00	8-12	748-72
			Mates.....	Male	Month	150 00	175 00	9	563
234	San Francisco	Marine Engineers' Beneficial Association No. 49	Launch operators.....	Male	Month	150 00	175 00	9	563
			Marine engineers.....	Male	Month	175 00	175 00	8	56
			Firemen.....	Male	Month	136 35	136 35	8	9
			Deckhands.....	Male	Month	129 40	129 40	8	9
235	San Francisco	Night watchmen— Night watchmen's Union of California	Night watchmen.....	Male	Month	110 00	110 00	8	9
			Matrons.....	Female	Month	75 00	75 00	8	9
			Matrons.....	Female	Month	75 00	75 00	8	9
			Matrons.....	Female	Month	75 00	75 00	8	9

234	San Francisco	Sailors' Union of the Pacific	Seamen	Male	Month	(Av.) 70	(Av.) 70	10	10

¹¹ Auto truck drivers less than 2500 pounds capacity \$5.50.

¹² Auto truck drivers 2500 to 4500 pounds capacity \$6.

¹³ Auto truck drivers 4500 to 6500 pounds capacity \$6.50.

¹⁴ Auto truck drivers 6500 capacity and over \$7.

¹⁵ Two horse team drivers, 2 and 4 horse scraper teamsters \$6.

¹⁶ Overtime at the rate of time and one-half.

¹⁷ Increased from \$6.50 May 1, 1925.

¹⁸ Overtime rates per hour extra drivers \$1.04; regular drivers 96¢; special drivers 82½¢; inside men 82½¢; buttermaker and cheesemaker \$1.12½; shipping clerks and checkers \$1. 4

¹⁹ days off each calendar month.

²⁰ Overtime at the rate of time and one-half.

²¹ Overtime at the rate of time and one-half.

²² Forty per cent over \$50.

²³ Sixty per cent gross receipts.

¹ Increased January 1, 1926 from 49¢ to 61¢ and hours reduced January 15, 1926 from 10 to 12.

² Overtime, commencing at end of regular run, at the rate of time and one-half.

³ Increased July 1, 1925 from 67½¢.

⁴ One man car 4¢ additional per hour.

⁵ Increased from \$200 November 1, 1924.

⁶ Increased from \$170 November 1, 1924.

⁷ Increased from \$137.50 November 1, 1924. Mate has 1 week off in 8 with pay on account of being subject to 84 hours per week and all day work.

⁸ Every other Sunday off, reported for 1925.

⁹ Three crewed boats work 12 hours on duty 24 hours off duty, an average of 8 hours per day.

¹⁰ Eight hours usually observed in port, law calls for 9 hours at sea.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
II. TRANSPORTATION—Continued. (c) TEAMING AND CAB DRIVING—Continued.									
<i>Team Drivers—Continued.</i>									
243	Los Angeles	Taxi Drivers' Union No. 640	Taxi drivers	Male	Day	\$ 5.6 and \$7.00	\$3.00	9	1
244	Marysville	Teamsters and Chauffeurs' Union No. 137	Material drivers	Male	Day	4.50 and 5.00	5, 6 and 7.00	9	54
245	Monterey	Teamsters and Chauffeurs' Union No. 210	Truck drivers	Male	Day	5.55	4.50 and 5.00	8	54
246	Oakland	Teamsters' Union No. 70	Helpers	Male	Day	5.10		8	48
247	Sacramento	Teamsters and Dairy Employees' Union No. 585	Teamsters	Male	Day	5.50 to 7.00	5.50 to 7.00	9	54
			Truck drivers	Male	Day	5.50 to 7.50	5.50 to 7.50	9	54
			Extra drivers	Male	Day		6.25	9	4
			Regular drivers	Male	Day		5.77	9	
			Special drivers	Male	Day		4.95	9	
			can washers, freezer men and all inside labor	Male	Day		4.95	9	
			Buttermaker and cheesemaker	Male	Day		6.73	9	
			Shipping clerks and checkers	Male	Day		6.00	9	
248	San Diego	Teamsters and Chauffeurs' Union No. 512	Dump truck drivers	Male	Week	38.00		10	60
			Furniture drivers	Male	Week	30.00		9	54
			Piano movers	Male	Week	36.00		9	54
			Freight and baggage drivers	Male	Week	30.00		9	54
249	San Francisco	Chauffeurs' Union No. 265	Limosine drivers	Male	Day	5.00	5.00	9	54
			Motor cab drivers	Male	Day	4.50	4.50	9	54
250	San Francisco	Garage Employees' Union No. 615	Stablemen	Male	Day	6.00	6.00	8	48
			Garage employees	Male	Day	6.00	6.00	8	48
			Washers	Male	Day	6.00	6.00	8	48
			Oilers	Male	Day	6.00	6.00	8	48
251	San Francisco	Teamsters and Auto Truck Drivers' Union No. 85	Teamsters and chauffeurs	Male	Day	5.50 to 8.00	5.50 to 8.00	8 3/4	50 1/4
252	San Jose	Teamsters' Union No. 279	Teamsters—1 and 2 horse teams	Male	Day	5.50	5.50	8	48
			Over 2 horse teams	Male	Day	6.00	6.00	8	48
			Truck drivers—3 ton or over	Male	Day	6.50	6.50	8	48
			Under 3 ton	Male	Day	6.00	6.00	8	48
			Tractors—up to and including 25 horsepower	Male	Day	6.50	6.50	8	48
253	Visalia	Teamsters' Union No. 370	Teamsters	Male	Week	30.00		8	48
<i>Bakery Wagon Drivers</i>									
254	Oakland	Bakery Wagon Drivers and Salesmen's Union No. 432	Delivery and sales	Male	Week	48.00		8	48
			Foremen	Male	Week	54.00		8	48
255	San Francisco	Bakery Wagon Drivers and Salesmen's Union No. 484	Drivers and salesmen	Male	Week	45.00	47.00	8	48

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly	
II. TRANSPORTATION—Continued.										
(d) Freight Handling—Continued.										
<i>Railway and Steamship Clerks, Freight Handlers, Express and Station Employees—</i>										
269	San Francisco	General Office Lodge No. 800	Clerks	Both	Day	\$ 2 35 to 11 50 (min.)		8	44½	
270	San Francisco	Sierra Express Lodge No. 2184	Drivers, chauffeurs	Male	Month	115 54		8	48	
271	San Francisco	San Francisco Lodge No. 854	Clerks	Both	Month	117 54		8	48	
			Clerks	Both	Month	122 54 (min.)		8	48	
			Heads of departments	Both	Day	3 84 to 6 00		8	48	
			Freight handlers	Both	Day	5 32 to 8 92		8	48	
272	San Jose	Garden City Express Lodge No. 2222	Chief clerks	Male	Hour	48	\$175 00	8	48	
			Depot foremen	Male	Month	175 00	142 54	8	48	
			Depot clerks	Male	Month	142 54	137 54	8	48	
			Cashiers	Male	Month	137 54	162 54	8	48	
			Delivery men	Male	Month	162 54	122 54	8	48	
			Platform men	Male	Month	122 54	122 54	8	48	
			Leading signalmen	Male	Hour	77		8	48	
			Signalmen and signal maintainers	Male	Hour	72		8	48	
273	Oakland	Oakland Lodge No. 92	Assistant signalmen	Male	Hour	49 to 63		8	48	
			Helpers	Male	Hour	47		8	48	
274	Ross	Telegraphers— N. W. Pacific Railroad System, Division No. 165.	Telegraphers			Too detailed to report.				
275	Los Angeles	Sleeping Car Conductors— Angel City Lodge No. 5	Conductors—						8	
			First year	Male	Month	150 00				
			Second year	Male	Month	160 00				
			Over 2 to 5 years	Male	Month	167 50				
			Over 5 to 10 years	Male	Month	175 00				
			Over 10 to 15 years	Male	Month	180 00				
			Over 15 years	Male	Month	185 00				
276	San Francisco	San Francisco Local Division No. 19	Sleeping car conductors	Male	Month			8	56	
			First year	Male	Month	150 00	150 00			
			Over 1 to 2 years	Male	Month	160 00	160 00			
			Over 2 to 5 years	Male	Month	167 50	167 50			
			Over 5 to 10 years	Male	Month	175 00	175 00			
			Over 10 to 15 years	Male	Month	180 00	180 00			
			Over 15 years	Male	Month	185 00	185 00			

277	Los Angeles	<i>Switchmen—</i> Pride of the West Lodge No. 43	Assistant yard masters. Foremen. Helper.	Male Male Male	Month Hour Hour	220 00 82 77	to report. Too detailed to report. to report.	8 8 8	48 48 48
278	Bakersfield	<i>Firemen and Engineers—</i> Mount Whitney Lodge No. 139	Firemen, freight.	Male	3	5 00	5 00	8	
279	Bakersfield	Kern River Lodge No. 731	Firemen, passenger.	Male	3	4 50	4 50	5	
280	East Bakersfield	Division No. 126	Firemen, switch.	Male	Day	5 30	5 30	8	
281	Calwa	Yosemite Lodge No. 566	Firemen, hostlers.	Male	Day	5 50	5 50	8	
			Hostler helpers.	Male	Day	4 40	4 40	8	
282	Dunsmuir	A. J. Stevens Division No. 425	Firemen.	Male	Day	5 28 to 6 91	to report.	8	
283	Dunsmuir	Mt. Shasta No. 312	Hostlers.	Male	Day	5 28 and 5 92	5 28 and 5 92	8	
284	Eureka	Redwood Lodge No. 230	Inside hostlers.	Male	Day	5 28	5 28	8	
			Hostler helpers.	Male	Day	4 72	4 72	8	56
			Passenger firemen.	Male	Day	4 56 to 4 88	4 56 to 4 88	8	56
			Freight firemen.	Male	Day	5 00 to 5 40	5 00 to 5 40	8	48
			Outside hostlers.	Male	Day	5 00 to 5 92	5 00 to 5 92	8	56
285	Los Angeles	Orange Grove Division No. 5	Locomotive engineers.	Male	Day	5 92 to 6 92	5 92 to 6 92	5	
286	Needles	Silver Mountain Lodge No. 527	Passenger service.		Day	6 48 to 8 92	6 48 to 8 92	5	
287	Oakland	Division No. 283	Freight service.		Day	6 40 to 7 72	6 40 to 7 72	6	
			Yard service.		Day	1 00	75 to 1 14	7	
288	San Diego	Ramona No. 386	Engineers.	Male	Hour	75	57 to 75	7	
289	Sausalito	Muir Lodge No. 817	Firemen.	Male	Hour	4 56 to 4 88	4 56 to 4 88	8	56
			Passenger firemen.	Male	8	5 00 to 5 80	5 00 to 5 80	8	56
			Freight firemen.	Male	Day	5 28 to 5 40	5 28 to 5 40	8	56
			Yard firemen.	Male	Day	5 28 and 5 92	5 28 and 5 92	8	56
			Hostlers.	Male	Day	4 72	4 72	8	56
			Hostler helpers.	Male	Day	5 40		8	
			Firemen.	Male	Day	5 28		8	
290	Stockton	San Joaquin Lodge No. 794	Hostlers, inside.	Male	Day	5 28		8	
			Hostlers, outside.	Male	Day	5 92		8	

¹ Forty-seven hours per week for female clerks.

² Two hundred forty hours per month. Overtime for the first thirty hours at pro rata rate, overtime after thirty hours to be paid at the rate of time and one-half.

³ Average per 100 miles.

⁴ These rates are for 8 hours or 100 miles. Overtime after 8 hours or 100 miles in freight service at time and one-half, passenger service straight time. Local freight service will pay an additional 40c per eight-hour day or 100 miles.

⁵ Per 100 miles or less.

⁶ Per day of eight hours or less.

⁷ Eight to 16 hours per day.

⁸ Per 100 miles.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
III. CLOTHING AND TEXTILES.									
(a) GARMENTS.									
Shirt and Overall Workers—									
291	Los Angeles	Garment Workers' Union No. 125	Overall makers	Both	Week	\$25 00	\$25 00	8	44
			Shirt makers	Both	Week	25 00	25 00	8	44
292	Los Angeles	Garment Workers' Union No. 36	Journeyman cutters	Male	Week	39 50		8	44
			Apprentice cutters	Male	Week	(av.) 25 00		8	44
293	Napa	Garment Workers' Union No. 137	Piece workers	Female	Week	16 00	16 00	8	44
			Day workers	Female	Week	17 50	20 50	8	44
			Day workers	Male	Week	27 00	27 75	8	44
294	San Francisco	Cutters of San Francisco No. 45	Cutters	Male	Week	42 00		8	44
295	San Francisco	Garment Workers' Union No. 131	Overalls, shirts, playsuits, etc.	Both	Piece			8	44
Tailors—									
296	Bakersfield	Tailors' Union No. 339	Tailors and bushelmen	Male	Piece	27 50 to 32 50			1
297	Eureka	Tailors' Union No. 414	Tailoring	Male	Hour	1 00		8	44
298	Pasadena	Tailors' Union No. 272	Tailors	Male	Week	35 00 to 40 00		8	48
299	Sacramento	Tailors' Union No. 107	Tailors	Male	Week	36 00		8	48
			Helpers	Female	Week	24 00		8	48
			Tailors	Male	Week	44 00	44 00	8	44
300	San Francisco	Tailors' Union No. 80	Finishers	Female	Week	32 00	32 00	8	44
			Custom tailors	Male	Day	7 00		8	48
301	San Jose	Tailors' Union No. 108	Bushelmen	Male	Day	7 00		8	48
			Helpers	Female	Day	4 00		8	48
(b) LAUNDRY WORKERS.									
Laundry Workers—									
302	Bakersfield	Laundry Workers' Union No. 175	Head makers	Both	Week	(min.) 36 00	(min.) 36 00	8	48
			Markers	Both	Week	(min.) 32 00	(min.) 32 00	8	48
			Apprentice makers	Both	Week	(min.) 18 00	(min.) 18 00	8	48
			1st 6 months		Week	(min.) 21 00	(min.) 21 00	8	48
			After 1 year		Week	(min.) 32 00	(min.) 32 00	8	48
			Head washers	Both	Week	(min.) 36 00	(min.) 36 00	8	48
			Washers	Both	Week	(min.) 32 00	(min.) 32 00	8	48
			Wringers	Male	Week	(min.) 25 00	(min.) 25 00	8	48
			Head ironer	Both	Week	(min.) 18 00	(min.) 18 00	8	48
			Experienced ironer	Both	Week	(min.) 18 00	(min.) 18 00	8	48
			Apprentice ironer	Both	Week	(min.) 16 00	(min.) 16 00	8	48
			1st 3 months		Week	(min.) 13 50	(min.) 13 50	8	48
			Thereafter		Week	(min.) 15 00	(min.) 15 00	8	48

City	Occupation	Sex	Age	Min.	Max.	Min.	Max.	Min.	Max.
Fresno Marysville	Shirt finishers	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Jumbo ironers	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Press hands	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Shirt neckband and wristband press hands	Both	Week	(min.) 16 00	(min.) 16 00	(min.) 16 00	(min.) 16 00	8	48
	Sleeve machine operators	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Body ironers	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Seamstresses	Female	Week	(min.) 16 00	(min.) 16 00	(min.) 16 00	(min.) 16 00	8	48
	Head starchers	Both	Week	(min.) 25 00	(min.) 25 00	(min.) 25 00	(min.) 25 00	8	48
	Starchers	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Apprentice starchers	Both	Week	(min.) 13 50	(min.) 13 50	(min.) 13 50	(min.) 13 50	8	48
Laundry Workers' Union No. 86 Laundry Workers' Union No. 247	Mangle hands	Both	Week	(min.) 16 50	(min.) 16 50	(min.) 16 50	(min.) 16 50	8	48
	Experienced shake out hands	Both	Week	(min.) 16 00	(min.) 16 00	(min.) 16 00	(min.) 16 00	8	48
	Apprentice shake out hands	Both	Week	(min.) 13 50	(min.) 13 50	(min.) 13 50	(min.) 13 50	8	48
	Head shake out hands	Both	Week	(min.) 16 50	(min.) 16 50	(min.) 16 50	(min.) 16 50	8	48
	Flat work counter hands	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Check out hand on mangle	Both	Week	(min.) 20 00	(min.) 20 00	(min.) 20 00	(min.) 20 00	8	48
	Wet wash counter and distributor hands	Both	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Drivers	Male	Week	(min.) 18 00	(min.) 18 00	(min.) 18 00	(min.) 18 00	8	48
	Laundry workers	Both	Week	17 50 to 35 00	17 50 to 35 00	17 50 to 35 00	17 50 to 35 00	8	48
	Marker and distributor	Male	Week	36 00	36 00	36 00	36 00	8	48
San Francisco	Washer and fireman	Male	Week	36 00	36 00	36 00	36 00	8	48
	Polisher and starcher	Female	Week	20 00	20 00	20 00	20 00	8	48
	Ironers	Female	Week	17 50	17 50	17 50	17 50	8	48
	Folders and feeders	Female	Week	16 50	16 50	16 50	16 50	8	48
	Mangle and finishers	Female	Week	18 00	18 00	18 00	18 00	8	48
	Head markers and distributors	Both	Week	33 75	33 75	33 75	33 75	8	48
	Markers and distributors	Both	Week	29 25	29 25	29 25	29 25	8	48
	Head washer	Both	Week	33 75	33 75	33 75	33 75	8	48
	Washer	Both	Week	29 25	29 25	29 25	29 25	8	48
	Weighters in wash house	Both	Week	29 25	29 25	29 25	29 25	8	48
Laundry Workers' Union No. 26	Sorters in wash house	Both	Week	29 25	29 25	29 25	29 25	8	48
	Helpers in wash house	Both	Week	26 25	26 25	26 25	26 25	8	48
	Wringers	Male	Week	29 25	29 25	29 25	29 25	8	48
	Distributors on plain work in mangle room	Both	Week	29 25	29 25	29 25	29 25	8	48
	Shirt finishers	Both	Week	(min.) 26 00	(min.) 26 00	(min.) 26 00	(min.) 26 00	8	48
	Steam press machine	Both	Week	(min.) 21 50	(min.) 21 50	(min.) 21 50	(min.) 21 50	8	48
	Tiler ironers	Both	Week	(min.) 26 00	(min.) 26 00	(min.) 26 00	(min.) 26 00	8	48
	Fluters	Both	Week	(min.) 21 00	(min.) 21 00	(min.) 21 00	(min.) 21 00	8	48
	Ironers, 1st 6 months	Both	Week	(min.) 20 50	(min.) 20 50	(min.) 20 50	(min.) 20 50	8	48
	Ironers, over 6 months	Both	Week	(min.) 22 50	(min.) 22 50	(min.) 22 50	(min.) 22 50	8	48

Pieceworkers 8 to 10 hours.

² Pieceworkers average about \$40 per week.

^a Drivers receive not less than \$30 per week for \$175 worth of work and ten per cent commission on all work over \$175 per week, except commercial (hotel and rooming house) flat work which shall be handled for five per cent.

* Drivers receive not less than 50¢ per hour to be handled for five per cent.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
305	San Francisco	III. CLOTHING AND TEXTILES—Continued. (b) LAUNDRY WORKERS—Continued. Laundry Workers' Union No. 26—Continued.	Wrist hand machine.	Both	Week	(min.) \$20 00	(min.) \$20 00	8	48
			Yoke machine or tiler on yokes.	Both	Week	(min.) 20 00	(min.) 20 00	8	48
			Sleeve machine hands.	Both	Week	(min.) 20 00	(min.) 20 00	8	48
			Shirt body ironer.	Both	Week	(min.) 21 50	(min.) 21 50	8	48
			Starch body ironer.	Both	Week	(min.) 21 50	(min.) 21 50	8	48
			Flannel body ironer.	Both	Week	(min.) 21 50	(min.) 21 50	8	48
			Shirt waist machine.	Both	Week	(min.) 20 00	(min.) 20 00	8	48
			Head collar ironers.	Both	Week	(min.) 22 00	(min.) 22 00	8	48
			Collar ironers.	Both	Week	(min.) 20 00	(min.) 20 00	8	48
			Seamstress.	Female	Week	(min.) 20 50	(min.) 20 50	8	48
			Head starcher.	Both	Week	(min.) 27 00	(min.) 27 00	8	48
			Starcher on ladies' work.	Both	Week	(min.) 21 00	(min.) 21 00	8	48
			Shirt dippers.	Both	Week	(min.) 20 50	(min.) 20 50	8	48
			Shirt dippers, auto dryhouse.	Both	Week	(min.) 20 50	(min.) 20 50	8	48
			Shirt rubbers.	Both	Week	(min.) 20 50	(min.) 20 50	8	48
			Shirt rubbers on shirt starching machine.	Both	Week	(min.) 20 50	(min.) 20 50	8	48
			Collar rubbers, auto dry-house.	Both	Week	(min.) 20 50	(min.) 20 50	8	48
			Collar rubbers.	Both	Week	(min.) 20 50	(min.) 20 50	8	48
			Mangle girls.	Female	Week	(min.) 19 50	(min.) 19 50	8	48
			306	San Jose	Laundry Workers' Union No. 33.	Tiers on plain work in mangle room.	Both	Week	(min.) 21 00	(min.) 21 00	8	48
Shakers on mangle.	Both	Week				(min.) 19 00	(min.) 19 00	8	48
Operator on tumbler.	Both	Week				(min.) 21 00	(min.) 21 00	8	48
Dampeners on all work.	Both	Week				(min.) 21 00	(min.) 21 00	8	48
Folders on all work.	Both	Week				(min.) 20 00	(min.) 20 00	8	48
Dry-house hands.	Both	Week				(min.) 21 00	(min.) 21 00	8	48
Dry-house steam tumbler.	Both	Week				(min.) 21 00	(min.) 21 00	8	48
Marker and distributor.	Male	Week				31 75	---	8	48
Washer.	Male	Week				31 75	---	8	48
Ironers.	Female	Week				22 50	---	8	48
Mangle.	Female	Week				17 00	---	8	48
Starcher.	Male	Week				25 00	---	8	48
Tumbler.	Female	Week	18 00	---	8	48			
Wringer.	Male	Week	27 25	---	8	48			
Engineer.	Male	Week	42 00	---	8	48			

[illegible]

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
IV. METALS, MACHINERY AND SHIPBUILDING.									
(a) IRON AND STEEL.									
<i>Architectural Iron Workers—</i>									
312	Los Angeles	Bridge, Structural and Ornamental Iron Workers' Union No. 51	Structural	Male	Hour	\$1 00		8	44
			Reinforced	Male	Hour	1 00		8	44
			Ornamental	Male	Hour	1 00		8	44
313	Sacramento	Iron Workers and Riggers' Union No. 118	Bridge and structural iron	Male	Hour	1 25	\$1 25	8	44
			Ornamental iron work	Male	Hour	1 25	1 25	8	44
			Reinforced concrete iron	Male	Hour	1 12½	1 12½	8	44
			Riggers	Male	Hour	1 25	1 25	8	44
314	San Diego	Bridge, Structural and Ornamental Iron Workers' Union No. 229	Structural men	Male	Week		49 50	8	44
315	San Francisco	Bridge, Structural and Ornamental Iron Workers' Union No. 377	Structural	Male	Hour	1 25	1 25	8	44
			Others	Male	Hour	1 00	1 00	8	44
316	San Jose	Bridge, Structural and Ornamental Iron Workers' Union No. 109	Reinforced steel	Male	Hour		1 00	8	44
<i>Boilermakers—</i>									
317	Los Angeles	Boilermakers, Iron Ship Builders and Helpers' Union No. 92	Contract shops	Male	Hour	85	85	8	144
			Tank work	Male	Piece			8	48
			Field work	Male	Hour	90 to 1 10	90 to 1 10	8	48
318	Oakland	Boilermakers, Iron Ship Builders and Helpers' Union No. 39	Boilermaker	Male	Hour	84½	84½	8	44
			Riveter	Male	Hour	84	84½	8	44
			Chipper and caulker	Male	Hour	84½	84½	8	44
			Welder	Male	Hour	84½	84½	8	44
			Burner	Male	Hour	84½	84½	8	44
			Flangers	Male	Hour	84½	84½	8	44
			Layabouts	Male	Hour	84½	84½	8	44
			Holder on	Male	Hour	64½	64½	8	44
			Helpers	Male	Hour	60½	60½	8	44
319	Sacramento	Western Pacific Union No. 743	Ship fitters	Male	Hour	72		8	48
			Boilermakers	Male	Hour	50		8	48
320	San Francisco	Boilermakers, Iron Ship Builders and Helpers' Union No. 6	Boilermakers	Male	Hour	84½		8	44
			Helpers	Male	Hour	60½		8	44
			Apprentice	Male	Hour	60½		8	44
321	Vallejo	Boilermakers, Iron Ship Builders and Helpers' Union No. 148	Boilermakers (field work)	Male	Hour	1 00		8	44
			Helpers, heaters (field work)	Male	Hour	90		8	48
			Boilermakers	Male	Hour	90	90	8	48
			Helpers	Male	Hour	58	60	8	48
322	Sacramento	Blacksmiths and Drop Forgers—	Blacksmiths	Male	Hour	72	72	8	48
		Blacksmiths, Drop Forgers and Helpers' Union No. 174	Helpers	Male	Hour	50	50	8	48
323	Vallejo	Blacksmiths, Drop Forgers and Helpers' Union No. 82	Blacksmiths	Male	Hour	88		8	48

324	Eureka.....	<i>Machinists—</i> International Association of Machinists No. 540.....	Mill work.....	Male	Hour	61	61	9	54
325	Fresno.....	International Association of Machinists No. 653.....	Garage.....	Male	Hour	80	80	8	48
326	Los Angeles.....	International Association of Machinists No. 311.....	Machinists.....	Male	Hour	92½	92½	8	44
			Auto mechanics.....	Male	Hour	70 to 1 00	70 to 1 00	9	54
			Commercial.....	Male	Hour	70 to 1 00	70 to 1 00	8	48
			Municipal machinists.....	Male	Week	45 00	45 00	8	44
			Brewery machinists.....	Male	Week	80 to 1 00	80 to 1 00	8	44
			Contract shop machinists.....	Male	Hour	1 00	1 00	8	48
			Plant machinists.....	Male	Hour	90 to 1 10	90 to 1 10	8	48
			Tool and die makers.....	Male	Hour	80 to 1 00	80 to 1 00	8	44
327	Oakland.....	International Association of Machinists No. 284.....	Machinist.....	Male	Hour	72	72	8	44
328	Oroville.....	Opbir Lodge No. 286.....	Machinists.....	Male	Hour	49	49	8	56
			Helpers.....	Male	Hour	90	90	8	56
			Machinists.....	Male	Hour	90	90	8	44
329	Richmond.....	International Association of Machinists No. 824.....	Machinists.....	Male	Hour	88	88	8	44
330	Sacramento.....	International Association of Machinists No. 33.....	Machinists.....	Male	Hour	90	90	8	44
331	San Diego.....	International Association of Machinists No. 389.....	Machinists.....	Male	Hour	70 to 90	72	8	44
332	San Francisco.....	International Association of Machinists No. 68.....	Specialists.....	Male	Hour	64	66	8	44
			Helpers.....	Male	Hour	88	88	8	44
			Machinists.....	Male	Hour	7 50 to 10 00	7 50 to 10 00	8	48
333	San Jose.....	Garden City Lodge No. 504.....	Machinist (1st class).....	Male	Day	7 20	7 20	8	48
334	Taft.....	International Association of Machinists No. 1428.....							
335	Vallejo.....	International Association of Machinists No. 252.....							
		<i>Molders and Coremakers—</i>							
		Molders' Union No. 199.....	Molding.....	Male	Hour	75	75	8	48
336	Sacramento.....	Molders' Union No. 387.....	Molder.....	Male	Hour	80	80	8	44½
337	San Diego.....	Molders' Union No. 104.....	Molders.....	Male	Day	7 50	7 50	8	44
338	San Francisco.....		Coremakers.....	Male	Day	7 50	7 50	8	44
		<i>Patternmakers—</i>							
339	San Francisco.....	Pattern Makers' Association.....	Pattern makers (wood and metal).....	Male	Day	8 50 to 9 50	8 50 to 10 00	8	44
		<i>Sheet Metal Workers—</i>							
340	Fresno.....	Sheet Metal Workers' Union No. 252.....	Sheet metal workers.....	Male	Hour	1 12½	1 12½	8	44
341	Long Beach.....	Sheet Metal Workers' Union No. 503.....	Sheet metal workers.....	Male	Hour	1 00	1 00	8	44
342	Los Angeles.....	Sheet Metal Workers' Union No. 108.....	Sheet metal workers.....	Male	Hour	1 12½	1 12½	8	44
343	Oakland.....	Sheet Metal Workers' Union No. 216.....	Sheet metal workers.....	Male	Day	9 00	9 00	8	44
344	Sacramento.....	Sheet Metal Workers' Union No. 162.....	Sheet metal workers.....	Male	Day	10 00	10 00	8	44
345	San Bernardino.....	Sheet Metal Workers' Union No. 692.....	Sheet metal workers.....	Male	Week	44 00	44 00	8	44
346	San Francisco.....	Sheet Metal Workers' Union No. 104.....	Sheet metal workers.....	Male	Day	8 50	8 50	8	44
347	San Jose.....	Sheet Metal Workers' Union No. 309.....	Sheet metal workers.....	Male	Day	9 00	9 00	8	44
348	Santa Barbara.....	Sheet Metal Workers' Union No. 364.....	Sheet metal workers.....	Male	Day	9 00	9 00	8	44
349	Santa Cruz.....	Sheet Metal Workers' Union No. 304.....	Sheet metal workers.....	Male	Day	9 00	9 00	8	44
350	Stockton.....	Sheet Metal Workers' Union No. 283.....	Sheet metal workers.....	Male	Day	9 00	9 00	8	44
		<i>Auto Mechanics—</i>							
351	Oakland.....	Auto Mechanics' Union No. 1546.....	Auto mechanic.....	Male	Hour	90	90	8	44
352	San Francisco.....	Auto Mechanics' Union No. 1305.....	General repair shops.....	Male	Hour	(min.) 90	(min.) 90	8	48
			Maintenance (light).....	Male	Hour	(min.) 1 00	(min.) 1 00	8	48
			Maintenance (heavy).....	Male	Hour	(min.) 1 12½	(min.) 1 12½	8	48

¹ Hours reduced from 48 January 1, 1925.

² Overtime at the rate of time and one-half.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
IV. METALS, MACHINERY AND SHIPBUILDING—Cont.								
(a) IRON AND STEEL—Continued.								
353	San Francisco	<i>Piledrivers, Bridge, Wharf and Dock Workers—</i> Piledrivers, Bridge, Wharf and Dock Builders' Union No. 34.	Piledrivers, bridge, wharf and dock builders.	Male	Hour	\$1 06 ¹ / ₄	8	44
(b) METALS, OTHER THAN IRON AND STEEL.								
354	San Francisco	<i>Metal Polishers, Buffers and Platers—</i> Metal Polishers and Platers' Union No. 128.	Polishers. Platers.	Male Male	Day Day	7 40 7 40	8 8	44 44
V. PRINTING, BINDING, ETC.								
(a) BOOKBINDERS.								
355	Fresno	Bookbinders' Union No. 37.	Bookbinders.	Male	Week	48 00	8	144
356	Los Angeles	Bookbinders' Union No. 63.	Bookbinders.	Female	Week	22 00	8	244
			Bookbinders.	Male	Week	42 00	8	44
357	Sacramento	Bookbinders' Union No. 35.	Bookbinders.	Female	Week	20 00	8	44
			Binding workers.	Female	Week	24 50	8	44
358	San Francisco	Bookbinders and Bindery Women's Union No. 31-125.	Bookbinders.	Male	Week	50 00	8	44
			Bookbinders.	Male	Week	50 00	8	44
			Bookbinders.	Female	Week	24 50	8	44
359	Bakersfield	Typographical Union No. 439.	Job printers, day.	Male	Week	50 00	7 ¹ / ₃	44
			Job printers, night.	Male	Week	53 00	7 ¹ / ₃	44
360	Chicago Centennial	Typographical Union No. 667. Typographical Union No. 382.	Hand men (news) day.	Male	Week	50 00	7 ¹ / ₃	45
			Hand men (news) night.	Male	Week	53 00	7 ¹ / ₃	45
			Operators (news) day.	Male	Week	50 00	7 ¹ / ₃	45
			Operators (news) night.	Male	Week	53 00	7 ¹ / ₃	45
			Printers.	Male	Week	42 00 to 45 00	7 ¹ / ₃	45
			Pressmen.	Male	Week	39 00	7 ¹ / ₃	45
362	El Centro	Imperial Valley Typographical Union No. 707.	Linotype operator.	Male	Week	42 00	8	44
			Newspapers, daily (day).	Male	Week	48 50	8	44
			Newspapers, daily (night).	Both	Week	48 00	7 ¹ / ₃	44
			Newspapers, weekly, commercial shops, etc.—	Both	Week	58 00	7 ¹ / ₃	44
			Day.	Both	Week	48 00	8	44
			Night.	Both	Week	58 00	8	44

363	Eureka.....	Typographical Union No. 207.....	Commercial printers— Newspaper printers— Day..... Night.....	Male Male Male	Day Day Night	6 16 7 00 7 50	7 00 7 50	8 8 8	44 48 48
364	Fresno.....	Typographical Union No. 144.....	Newspaper department— Day..... Night.....	Male Male	Week Week	7 1/2 7 1/2	52 00 55 00	7 1/2 7 1/2	45 42
365	Long Beach.....	Typographical Union No. 650.....	Job department. Commercial or job— Day..... Night.....	Male Male	Week Week	7 1/2 7 1/2	48 00 48 00	7 1/2 7 1/2	43 43
366	Los Angeles.....	Typographical Union No. 174.....	Newspaper— Day..... Night.....	Male Male	Week Week	51 50	51 50	8	44
367	Oakland.....	Typographical Union No. 36.....	Newspaper (day work). Job.....	Male Both	Week Week	51 30 51 30	51 30 45 00	7 1/2 7 1/2	45 44
368	Oroville.....	Typographical Union No. 864.....	Job offices. Floormen.....	Both Both	Week Week	52 00	52 00	7 1/2	44
369	Pasadena.....	Typographical Union No. 583.....	Operators. Commercial printers.....	Male Male	Week Week	51 00 40 00 to 50 00	40 00 to 50 00 42 00 to 45 00	7 1/2 7 1/2	44 44
370	Petaluma.....	Typographical Union No. 600.....	Newspaper printers. Compositors, day..... Night.....	Male Male	Week Week	47 50 48 50 42 00	47 50 48 50 42 00	7 1/2 7 1/2 7 1/2	44 44 44
371	Richmond.....	Typographical Union No. 738.....	Newspaper— Day..... Night.....	Male Both	Week Week	45 00 50 00	45 00	7 1/2	44
372	Sacramento.....	Typographical Union No. 46.....	Book and job. Newspaper— Day..... Night.....	Both Both	Week Week	53 00 48 00	53 00 48 00	7 1/2 8	145 144
373	San Bernardino.....	Typographical Union No. 84.....	Commercial— Day..... Night.....	Male Male	Week Week	52 00 55 00	52 00 55 00	7 1/2 7 1/2	45 45
374	San Diego.....	Typographical Union No. 221.....	Compositors. Newspaper.....	Male Both	Week Week	51 00 54 50	51 00 54 50	8 8	44 44
375	San Francisco.....	Typographical Union No. 21.....	Commercial. Newspapers— Morning..... Evening..... Job offices— Day..... Night.....	Both Both Both Both	Week Week Week Week	45 00 to 48 00 48 00 to 51 00 47 00 to 50 00 55 00 52 00	45 00 to 48 00 48 00 to 51 00 47 00 to 50 00 55 00 52 00	7 1/2 7 1/2 8 7 1/2 7 1/2	43 43 44 145 145

¹ Increased from \$46 per week February 14, 1925.

² Increased from \$21 per week February 14, 1925.

³ Increased from \$46 per week October 17, 1924.

⁴ Increased from \$22 per week October 17, 1924.

⁵ Increased from \$44 February 1, 1925.

⁶ Increased from \$48 February 1, 1925.

⁷ Differential of \$3 per week in night and day work.

⁸ Increased from \$48.50 September 1, 1924.

⁹ Increased from \$46 September 1, 1924.

¹⁰ Increased from \$48 February 1, 1925.

¹¹ Increased from \$30 February 1, 1925.

¹² Increased from \$46 February 1, 1925.

¹³ Increased from \$51.50 September 1, 1924.

¹⁴ Increased from \$48.50 September 1, 1924.

¹⁵ Increased from \$46 April 1, 1925.

¹⁶ Increased from \$49.00 April 1, 1925.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 12, 1925, AND MAY 15, 1926.—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
376	San Jose.....	Typographical Union No. 231.....	Commercial Newspaper— Day.....	Both	Week	\$46 00	\$48 00	8	144
			Night.....	Both	Week	52 00	52 00	7½	45
377	San Luis Obispo.....	Typographical Union No. 576.....	News paper.....	Both	Week	55 00	55 00	7½	45
			Job.....	Both	Week	45 00			47
378	San Mateo.....	Typographical Union No. 624.....	Journeymen.....	Both	Week	45 00	51 00	8	44
			Machinist operators.....	Both	Week		54 00	8	44
379	San Pedro.....	Typographical Union No. 862.....	Printing, newspaper.....	Male	Week	48 50		7½	45
			Printers.....	Male	Week	46 00	46 00	7½	44
380	San Rafael.....	Typographical Union No. 729.....	Foremen.....	Male	Week	49 00	49 00	8	44
381	Santa Ana.....	Typographical Union No. 579.....	Operators and hand men— Day.....	Male	Week	45 00	45 00	8	44
			Night.....	Male	Week	48 00	48 00	8	44
382	Santa Barbara.....	Typographical Union No. 394.....	Newspaper (floor).....	Male	Week	48 00		7½	45
			Newspaper (machine).....	Male	Week	48 00		7½	45
			Job shop (floor).....	Male	Week	42 00		8	44
383	Santa Monica.....	Santa Monica-Venice Typographical Union No. 875.....	Job shop (machine).....	Male	Week	45 00		8	44
			Newspaper.....	Male	Week	48 50		7½	45
384	Stockton.....	Typographical Union No. 56.....	Job.....	Male	Week	48 50		8	44
			Journeymen.....	Male	Day	8 66⅔ to 9 16⅔	8 66⅔ to 9 16⅔		
			Foremen.....	Male	Day	10 16⅔	10 16⅔	7½	45
385	Vallejo.....	Typographical Union No. 389.....	Assistant foremen.....	Male	Day	9 16⅔	9 16⅔	7½	45
			Linotype, newspaper— Day.....	Male	Week	48 00		8	44
			Night.....	Male	Week	45 00		8	44
			Linotype, Navy Yard.....	Male	Hour	93		8	48
			Ad men— Day.....	Male	Week	48 00		8	44
			Night.....	Male	Week	45 00		8	44
			Job men.....	Male	Week	45 00		8	44
386	Visalia.....	Visalia-Tulare Typographical Union No. 519.....	Newspaper and job— Day.....	Male	Week	45 00		7½	44
			Night.....	Male	Week	42 00		7½	44
387	Woodland.....	Typographical Union No. 830.....	Operators.....	Male	Week	45 00 to 48 00	45 00 to 48 00	7½	44
			Hand men.....	Male	Week	43 50 to 45 50	43 50 to 45 50	7½	44

388	Fresno.....	Stereotypers and Electrotypers' Union No. 104.....	Stereotype— Day..... Night..... Apprentice— Day..... Night..... Stereotypers— Day..... Night..... Stereotyping— Stereotype— Foremen..... Journeyman..... Stereotyping (newspaper).....	Male Male Male Male Male Male Male Male Male Male Male	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 48 48 48 48 45 45 45 48 48 45
389	San Diego.....	Stereotypers' Union No. 82.....	Stereotype— Day..... Night..... Apprentice— Day..... Night..... Stereotypers— Day..... Night..... Stereotyping— Stereotype— Foremen..... Journeyman..... Stereotyping (newspaper).....	Male Male Male Male Male Male Male Male Male Male Male	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 48 48 48 48 45 45 45 48 48 45
390	San Jose.....	Stereotypers and Electrotypers' Union No. 120.....	Stereotype— Day..... Night..... Apprentice— Day..... Night..... Stereotypers— Day..... Night..... Stereotyping— Stereotype— Foremen..... Journeyman..... Stereotyping (newspaper).....	Male Male Male Male Male Male Male Male Male Male Male	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 48 48 48 48 45 45 45 48 48 45
391	Sacramento.....	Stereotypers and Electrotypers' Union No. 86.....	Stereotype— Day..... Night..... Apprentice— Day..... Night..... Stereotypers— Day..... Night..... Stereotyping— Stereotype— Foremen..... Journeyman..... Stereotyping (newspaper).....	Male Male Male Male Male Male Male Male Male Male Male	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 48 48 48 48 45 45 45 48 48 45
392	Stockton.....	Stereotypers and Electrotypers' Union No. 145.....	Stereotype— Day..... Night..... Apprentice— Day..... Night..... Stereotypers— Day..... Night..... Stereotyping— Stereotype— Foremen..... Journeyman..... Stereotyping (newspaper).....	Male Male Male Male Male Male Male Male Male Male Male	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 08½ 8 58½ 26 00 30 00 8 00 8 50 48 50 55 00 46 50 7 75	8 48 48 48 48 45 45 45 48 48 45
393	Fresno.....	Mailers' Union No. 59.....	Mailers.....	Male	8 08½	8 08½	8 48
394	Los Angeles.....	Mailers' Union No. 9.....	Mailers.....	Male	8 08½	8 08½	48
395	Oakland.....	Typographical Union No. 63.....	Typographical Union No. 63.....	Male	8 08½	8 08½	48
396	Los Angeles.....	Photo Engravers' Union No. 32.....	Photo Engravers' Union No. 32.....	Male	8 08½	8 08½	48
397	San Diego.....	Photo Engravers' Union No. 69.....	Photo Engravers' Union No. 69.....	Male	8 08½	8 08½	48
398	San Francisco.....	Photo Engravers' Union No. 8.....	Photo Engravers' Union No. 8.....	Male	8 08½	8 08½	48
399	Eureka.....	Printing Pressmen and Assistants' Union No. 279.....	Printing Pressmen and Assistants' Union No. 279.....	Male	8 08½	8 08½	48
400	Los Angeles.....	Web Pressmen's Union No. 18.....	Web Pressmen's Union No. 18.....	Male	8 08½	8 08½	48
401	Los Angeles.....	Printing Pressmen and Assistants' Union No. 78.....	Printing Pressmen and Assistants' Union No. 78.....	Male	8 08½	8 08½	48
402	Oakland.....	Printing Pressmen and Assistants' Union No. 125.....	Printing Pressmen and Assistants' Union No. 125.....	Male	8 08½	8 08½	48

¹ Increased from \$46 December, 1925.

² Increased from \$48.50 September 1, 1924.

³ Increased from \$51.50 September 1, 1924.

⁴ Increased from \$44 October 31, 1924.

⁵ Increased from \$42 to \$45 January 1, 1925.

⁶ Increased from \$24 October, 1924.

⁷ Increased from \$27.50 December, 1924.

⁸ Increased from \$7.35 to \$7.75 November 1, 1924.

⁹ Increased from \$46 to \$49 October 30, 1924.

¹⁰ Increased from \$25.50 to \$30 October 30, 1924.

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7 Increased from \$33 May 1, 1926.

⁷ Increased from \$33 May 1, 1926.

Increased from \$25 May 1, 1926.

* Increased from \$38 May 1, 1926.

Increased from \$38 May 1, 1926.

Increased from \$32 May 1, 1926.
Increased from \$36 May 1, 1926.

Foremen \$3 above scale.

Foremen \$3 above scale.
Increased from \$45 November 1 1924

³ Increased November 16, 1925.

7 Increased from \$33 May 1, 1926.

⁷ Increased from \$33 May 1, 1926.

Increased from \$25 May 1, 1926.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
443	San Francisco.....	VIII. THEATERS—Continued. (b) STAGE MECHANICS—Continued. Theatrical Stage Employees' Union No. 16.....	Master carpenter..... Assistant carpenter..... Propertyman..... Assistant propertyman..... Electrician..... Assistant electrician..... Master carpenter..... Assistant carpenter..... Propertyman..... Assistant propertyman..... Electrician..... Assistant electrician..... Swing man..... Flyman.....	Male Male Male Male Male Male Male Male Male Male Male Male Male Male	Week Week Week Week Week Week Week Week Week Week Week Week Week Week	(min.) \$55.00 (min.) 50 00 (min.) 55 00 (min.) 50 00 (min.) 55 00 (min.) 50 00 (min.) 55 00 (min.) 50 00 50 00 55 00 50 00 55 00 50 00 55 00 50 00	(min.) \$60 00 (min.) 55 00 (min.) 60 00 (min.) 55 00 (min.) 60 00 (min.) 55 00 (min.) 60 00 (min.) 55 00 50 00 55 00 50 00 55 00 50 00 55 00 50 00	8 8 8 8 8 8 8 8 8 8 8 8 8 8	48 48 48 48 48 48 48 48 48 48 48 48 48
444	San Jose.....	Theatrical Stage Employees' Union No. 134.....	M. P. M. operator..... Stage carpenter..... Stage electrician..... Stage propertyman.....	Male Male Male Male	Hour Hour Hour Hour	1 25 to 1 50 1 00 to 1 25 1 00 to 1 25 1 00 to 1 25	40 00 to 60 00 55 00 to 75 00 55 00 to 75 00 55 00 to 75 00	6 7 7 7	42 49 49 49
445	San Mateo.....	Theatrical Stage Employees and M. P. M. Operators' Union No. 409.....	Motion picture operators..... Electricians..... Carpenters..... Propertyman.....	Male Male Male Male	Week Week Week Week	40 00 to 60 00 55 00 to 75 00 55 00 to 75 00 55 00 to 75 00	40 00 to 60 00 55 00 to 75 00 55 00 to 75 00 55 00 to 75 00	8 8 8 8	48 48 48 48
446	Santa Barbara.....	Theatrical Stage Employees and M. P. M. Operators' Union No. 442.....	M. P. M. operator..... Stage carpenter..... Stage electrician..... Stage propertyman.....	Male Male Male Male	Hour Hour Hour Hour	1 25 to 1 50 1 00 to 1 25 1 00 to 1 25 1 00 to 1 25	40 00 to 60 00 55 00 to 75 00 55 00 to 75 00 55 00 to 75 00	6 7 7 7	42 49 49 49
447	Santa Rosa.....	Theatrical Stage Employees and M. P. M. Operators' Union No. 420.....	Carpenter..... Propertyman..... Electrician..... Projectionist..... Assistant projectionist..... Head flyman..... Grips..... Extra flyman..... Lamp operators..... Assistant propertyman..... Assistant electricians.....	Male Male Male Male Male Male Male Male Male Male Male	Week Week Week Week Week Week Week Week Week Week Week	35 00 35 00 35 00 35 00 35 00 35 00 35 00 35 00 35 00 35 00 35 00	42 42 42 42 42 42 42 42 42 42 42	42 42 42 42 42 42 42 42 42 42 42	
448	Stockton.....	Theatrical Stage Employees and M. P. M. Operators' Union No. 90.....	Carpenter..... Electrician..... Propertyman.....	Male Male Male	Week Week Week	45 00 45 00 45 00	45 00 45 00 45 00	8 8 8	48 48 48

IX. RESTAURANTS AND TRADES.

(a) DISPENSERS.

Beverage Dispensers' Union No. 284.....

459 Los Angeles.....

(b) COOKS AND WAITERS.

Cooks and Waiters' Union No. 550.....

460 Bakersfield.....

Cooks and Waiters' Union No. 220.....

461 Eureka.....

Culinary Workers Union No. 62.....

462 Fresno.....

Hotel and Restaurant Employees' Union No. 681.....

463 Long Beach.....

Waiters' Union No. 17.....

464 Los Angeles.....

Waitresses and Cafeteria Workers' Union No. 639.....

465 Los Angeles.....

Assistant carpenter.....	Male	Week	42 50	8	48
Assistant electrician.....	Male	Week	42 50	8	48
Assistant propertyman.....	Male	Week	42 50	8	48
Flyman.....	Male	Week	40 00	8	48
Extra hands—					
Grips.....	Male	2	3 00		
Electric cleaners.....	Male	2	3 00		
Property cleaners.....	Male	2	3 00		
Flyman.....	Male	2	3 50		
Assistant to flyman.....	Male	2	3 00		
Dispensers of liquids.....	Male	Week	25 00	9	54
Cooks.....	Male	Week	32 50 to 40 00	8	48
Waiters.....	Male	Week	25 00	8	48
Waitresses.....	Female	Week	21 00 to 25 00	8	48
Dishwashers and helpers.....	Male	Week	20 00	8	48
Cooks.....	Male	Day	5 00 to 7 00	8	48
Waiters and waitresses.....	Both	Day	3 00 to 3 50	8	48
Helpers.....	Both	Day	3 00 to 3 50	8	48
Cooks.....	Male	Day	6 00	8	48
Waiters.....	Male	Day	3 75	8	48
Waitresses.....	Female	Day	3 75	8	48
Helpers, miscellaneous.....	Both	Day	3 00	8	48
Waitresses.....	Female	Week	18 00	8	48
Waiters.....	Male	Week	21 00	8	48
Cooks.....	Male	Week	35 00	8	48
Helpers.....	Male	Week	18 00	8	48
Waiters.....	Male	Week	15 00	8	48
For cash houses.....	Male	Week	21 00	8	48
For lunch rooms.....	Male	Week	17 00		
Waitresses.....	Female	Week	18 00		
8-hr. straight.....		Week	18 00		
Relief shift—days.....		Week	19 00		
Relief shift—part nights.....		Week	19 00		
Lunch girls—3 hrs. or less.....			1 50		
Dinner girls—3 hrs. or less.....			1 50		
Sunday dinner—3 hrs. or less.....			2 00		
5-hr. shifts—straight.....		Week	12 00		
5-hr. shift—split.....		Week	13 50		
5-hr. shift after 10 P. M.....		Week	15 00		
Night shift.....		Week	20 00		
Any shift before 6 A. M.....		Week	20 00		

* Per performance of vaudeville not to be over one hour.

* Per performance.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages		Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly
IX. RESTAURANTS AND TRADES—Continued.									
(b) COOKS AND WAITRESSES—Continued.									
466	Merced	Culinary and Beverage Workers' Union No. 184	Cooks	Male	Week	\$ 35.00 to 50.00		9	63
			Waitresses	Female	Day	3 00		8	48
467	Monterey	Culinary Employees' Union No. 317	Dishwashers	Male	Week	20 00		9	63
			Cooks	Male	Day		\$5 00 to 7 00	9	54
			Waiters	Male	Day		3 50	9	54
			Dishwashers	Male	Day		3 00	10	60
468	Oakland	Cooks, Waiters and Waitresses' Union No. 31	Waitresses	Female	Day		3 00	8	48
			Cooks	Both	Week	39 00	39 00	8	48
			Waiters	Male	Week	21 00	21 00	8	48
			Waitresses	Female	Week	19 00	19 00	8	48
			Cafeteria workers	Both	Week	18 00	18 00	8	48
			Helpers	Both	Week	18 00	18 00	8	48
469	Sacramento	Culinary Workers' Union No. 561	Cooks	Male	Day		(min.) 6 00	8	48
			Waiters	Male	Day		(min.) 3 50	8	48
470	San Bernardino	Culinary Workers' Union No. 673	Waitresses	Female	Day		(min.) 3 50	8	48
			Cooks	Male	Week	30 00	30 00	8	48
			Waiters	Male	Week	21 00	21 00	8	48
			Waitresses	Female	Week	18 00	18 00	8	48
471	San Diego	Cooks, Waitresses and Helpers' Union No. 402	Helpers	Female	Week	18 00	18 00	8	48
			Cooks	Male	Day	5 50 and 6 00	5 50 and 6 00	9	54
472	San Francisco	Waiters' Union No. 30	Waitresses	Female	Day	3 00	3 00	8	48
			Helpers "A"	Male	Day		3 00	9	54
			Waiters "B"	Male	Day		3 00	8	48
473	San Francisco	Cooks, Pastry Cooks and Assistants' Union No. 44	Cooks	Male	Week		28 00	8	48
474	San Francisco	Waiters' Union No. 48	Waitresses	Female	Week		40 00 to 45 00	8	48
475	San Francisco	Miscellaneous Employees' Union No. 110	Cooks	Male	Week		18 00 & 21 00	8	48
			Dishwashers	Female	Week		18 00 & 21 00	7 ¹ / ₂	45
476	San Jose	Cooks, Waiters and Waitresses' Union No. 180	Waitresses, potwashers, porters, vegetable men	Male	Week	21 00	21 00	8	48
			Chief cook	Male	Day	6 50	6 50	8	48
			Second cook	Male	Day	6 00	6 00	8	48
			Night	Male	Day	6 00	6 00	8	48
			Combination cooks	Male	Day	6 00	6 00	8	48
			Waiters and waitresses	Both	Day	4 00	4 00	8	48
			Waiters and waitresses	Both	Day	3 00	3 00	6	136
			Lunch—2 hours		Day	1 50	1 50	1	1
			Lunch—3 hours			2 00	2 00	1	1
477	San Luis Obispo	Cooks, Waiters and Waitresses' Union No. 98	Cooks	Male	Week	35 00 to 40 00		10	60
			Waiters	Male	Week	25 00 to 30 00		10	60
			Waitresses	Female	Week	16 00 to 18 00		7	48

478	San Pedro.....	Culinary Alliance Local No. 754.....	Cooks.....	Both	Week	45 00	45 00	8	48
			Waiters.....	Male	Week	21 00	25 00	8	48
			Waitresses.....	Female	Week	21 00	22 50	8	48
479	Santa Barbara.....	Culinary Alliance Local No. 498.....	Helpers.....	Both	Week	18 00	21 00	8	48
			Cooks.....	Male	Week	45 00	45 00	9	54
			Waiters.....	Male	Week	21 00	21 00	9	54
			Waitresses.....	Female	Week	18 00	18 00	9	48
			Helpers.....	Male	Week	18 00	18 00	9	54
480	Stockton.....	Cooks, Waiters and Waitresses' Union No. 572.....	Cooks.....	Male	Day	6 00 to 8 00	6 00 to 8 00	8	48
			Waiters and waitresses.....	Both	Day	1 50 to 5 00	1 50 to 5 00	8	48
481	Taft.....	Culinary Alliance Local No. 771.....	Chief or head cooks.....	Male	Day	7 50	7 50	8	48
			Second cooks.....	Male	Day	6 50	6 50	8	48
			Fry cooks.....	Male	Day	6 50	6 50	8	48
			Bakers.....	Male	Day	7 00	7 00	8	48
			Night waitresses.....	Female	Day	4 00	4 00	8	48
			Counter waitresses.....	Female	Day	4 00	4 00	8	48
			Table waitresses.....	Female	Day	4 00	4 00	8	48
			Waiters.....	Male	Day	4 50	4 50	8	48
			Pantry man.....	Male	Day	5 00	5 00	8	48
			Dishwashers.....	Male	Day	4 00	4 00	8	48
			Yard man.....	Male	Day	4 00	4 00	8	48
482	Vallejo.....	Culinary Workers' Union No. 560.....	Cooks.....	Both	Day	4 00	4 00	8	48
			Waiters.....	Both	Day	3 50	3 50	8	48
			Waitresses.....	Female	Day	3 00	3 00	8	48
			Dishwashers.....	Both	Day	3 00	3 00	8	48
			Pantrymen.....	Both	Day	3 00	3 00	8	48
			Miscellaneous.....	Both	Day	3 00	3 00	8	48
		(c) BARBERS.	Barbers.....	Male	Piece	(av.) 32 50	(av.) 32 50	8	50 1/2
483	Bakersfield.....	Barbers' Union No. 317.....	Barbers.....	Male	Week	27 00; 60%	27 00; 60%	9	56 1/2
484	Chico.....	Barbers' Union No. 354.....	Barbers.....	Male	Week	over 40 00	over 40 00	9	56 1/2
485	Dinuba.....	Barbers' Union No. 795.....	Barbers.....	Male	Week	30 00; 60%	30 00; 60%	9	58
			Barbers.....	Male	Week	(guar.) 25 00	(guar.) 25 00	9	56
486	Fullerton.....	Barbers' Union No. 766.....	Barbers.....	Male	Week	25 00; 60%	25 00; 60%	10	62
			Barbers.....	Male	Week	over 35 00	over 35 00	9	56
487	Long Beach.....	Barbers' Union No. 622.....	Barbers.....	Male	Week	30 00; 60%	30 00; 60%	10 1/2	63
488	Los Angeles.....	Barbers' Union No. 295.....	Barbers.....	Male	Week	over 40 00	over 40 00	9	56
489	Marysville.....	Barbers' Union No. 720.....	Barbers.....	Male	Week	30 00; 60%	30 00; 60%	10	62 1/2
490	Monterey.....	Barbers' Union No. 806.....	Barbers.....	Male	Week	over 42 00	over 42 00	9	56
491	Palo Alto.....	Barbers' Union No. 914.....	Barbers.....	Male	Week	(av.) 35 00	over 28 00	10	62 1/2
492	Pasadena.....	Barbers' Union No. 603.....	Barbers.....	Male	Week	30 00	30 00	9	56 1/2
493	Petaluma.....	Barbers' Union No. 419.....	Barbers.....	Male	Week	30 00	30 00	9	56
494	Richmond.....	Barbers' Union No. 508.....	Barbers.....	Male	Week	28 00; 60%	28 00; 60%	9 1/2	61
495	Riverside.....	Barbers' Union No. 171.....	Barbers.....	Male	Week	over 40 00	over 40 00	9 1/2	61

¹ Overtime 75c per hour or fraction thereof.

² All overtime to be paid at the rate of time and one-half. Extra waiters and waitresses, a flat rate of \$2.25 for three hours or less, and a regular rate for each additional hour. \$1 per hour for all employees working banquets after regular hours.

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925 AND MAY 15, 1926.

No	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor		
					Unit	1925	1926	On first 5 days	Weekly	
IX. RESTAURANTS AND TRADES—Continued.										
(c) BARBERS—Continued.										
496	Sacramento.....	Barbers' Union No. 112.....	Barbers.....	Both	Week	\$30 00; 60% over 42 00	-----	9	56	
497	San Diego.....	Barbers' Union No. 256.....	Barbers.....	Male	Week	20 00; 60% over 30 00	\$20 00; 60% over 30 00	10	62½	
498	San Francisco.....	Barbers' Union No. 148.....	Barbers.....	Both	Week	30 00; 60% over 42 00	-----	8½	53	
499	San Jose.....	Barbers' Union No. 253.....	Barbers.....	Male	Week	30 00; 60% over 42 00	30 00; 60% over 42 00	9	55½	
500	San Luis Obispo.....	Barbers' Union No. 767.....	Barbers.....	Male	Week	30 00; 60% over 42 00	30 00; 60% over 42 00	9	56	
501	San Rafael.....	Barbers' Union No. 582.....	Barbers.....	Male	Week	30 00; 60% over 42 00	-----	9½	59	
502	Santa Barbara.....	Barbers' Union No. 882.....	Barbers.....	Male	Week	30 00	30 00	9	55½	
503	Santa Rosa.....	Barbers' Union No. 139.....	Barbers.....	Male	Week	30 00	30 00	9	55½	
504	Stockton.....	Barbers' Union No. 312.....	Barbers.....	Both	Week	25 00; 60% over 35 00	35 00	9	56	
505	Turlock.....	Barbers' Union No. 819.....	Barbers.....	Male	Piece	(av.) 35 00	-----	9	56	
506	Vallejo.....	Barbers' Union No. 335.....	Barbers.....	Male	Week	25 00; 60% over 35 00	-----	9	55	
(d) RETAIL CLERKS.										
507	Oakland.....	Retail Shoe Salesmen's Union No. 1129.....	Shoe salesmen.....	Male	Week	(av.) 40 00	(av.) 40 00	8	48	
508	San Diego.....	Retail Clerks' Union No. 769.....	Retail clerks, grocery.....	Male	Week	(min.) 30 00	-----	9	54	
			Hardware.....	Male	Week	(min.) 30 00	-----	9	54	
			Dry goods.....	Male	Week	(min.) 32 50	-----	9	54	
			Shoes.....	Male	Week	(min.) 32 50	-----	9	54	
			Men's furnishings.....	Male	Week	(min.) 32 50	-----	9	54	
			Men's clothing.....	Male	Week	(min.) 40 00	-----	9	54	
			Cigar stores.....	Male	Week	(min.) 20 00	-----	9	54	
X. PUBLIC EMPLOYMENT.										
(a) POST OFFICE CLERKS.										
509	Bakersfield.....	National Federation of Post Office Clerks No. 472.....	Post office clerks— Grade 1..... Grade 2..... Grade 3..... Grade 4..... Grade 5.....	Both Both Both Both Both	Year Year Year Year Year	1700 00 1800 00 1900 00 2000 00 2100 00	1700 00 1800 00 1900 00 2000 00 2100 00	8 8 8 8 8	48 48 48 48 48	

510	San Francisco.....	(b) LABORERS. Laborers' Union No. 17831.....	Laborers.....	Male	Year	1500 00 and 1650 00	1500 00 and 1650 00	8	48
511	Richmond.....	(c) CITY FIREMEN. City Fire Fighters' Union No. 188.....	Senior captain.....	Male	Month	175 00			84
			Junior captain.....	Male	Month	170 00			84
			Hesmen.....	Male	Month	160 00			84
			Chief operator.....	Male	Month	160 00		8	56
			Operators.....	Male	Month	140 00		8	56
			Chief electrician.....	Male	Month	185 00		8	48
			Electrician.....	Male	Month	175 00		8	48
			Mechanic.....	Male	Month	185 00		8	48
512	San Jose.....	City Fire Fighters' Union No. 230.....	Chief.....	Male	Month		250 00		84
			First assistant.....	Male	Month		185 00		84
			Second assistant.....	Male	Month		175 00		84
			Captain.....	Male	Month		170 00		84
			Lieutenant.....	Male	Month		162 50		84
			Firemen, 1st year.....	Male	Month		140 00		84
			Firemen, 2d year.....	Male	Month		147 50		84
			Firemen, 3d year.....	Male	Month		155 00		84
513	San Diego.....	City Fire Fighters' Union No. 145.....	Captains.....	Male	Year	2340 00			84
			Lieutenants.....	Male	Year	2280 00			84
			Engineers.....	Male	Year	2220 00			84
			Auto-drivers.....	Male	Year	2160 00			84
			Firemen, 1st year.....	Male	Year	1680 00			84
			Firemen, 2d year.....	Male	Year	1800 00			84
			Firemen, 3d year.....	Male	Year	1900 00			84
			Firemen, 4th year.....	Male	Year	2040 00			84
514 515	Fresno..... Los Angeles.....	(a) STATIONARY ENGINEERS. Steam and Operating Engineers' Union No. 336..... Steam and Operating Engineers' Union No. 891.....	Stationary engineers.....	Male	Month	175 to 225 00	175 to 225 00		44
			Hoisting engineers.....	Male	Hour	1 00	1 00	8	44
			Shovel operators.....	Male	Hour	1 25	1 25	8	48
			Chief engineers.....	Male	Month	200 to 250 00	200 to 250 00	8	48
			Watch engineers.....	Male	Month	150 to 200 00	150 to 200 00	8	48
			Others.....	Male	Month	150 to 165 00	150 to 165 00	8	48
			Derrick engineer— On steel erection.....	Male	Day	10 00	10 00	8	44
			On other classes of work.....	Male	Day	9 00	9 00	8	44
516 517	Oakland..... Oakland.....	Steam and Operating Engineers' Union No. 507..... Hoisting and Portable Engineers' Union No. 641.....	Compressor engineer— On steel erection.....	Male	Day	10 00	10 00	8	44
			Piledriver.....	Male	Day	9 00	9 00	8	44
			Piledriver engineer.....	Male	Day	9 00	9 00	8	44
			Steam roller engineer.....	Male	Day	9 00	9 00	8	44
			Gas roller engineer.....	Male	Day	8 00	8 00	8	44

¹ Wage scales fixed by Congress. Last change made as of January 1, 1925. Same scale for all post office clerks in the same grades

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925, AND MAY 15, 1926—Continued.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
517	U.S.A.S.	X1 STATIONARY ENGINE MEN—Continued. (a) STATIONARY ENGINEERS—Continued. Hoisting and Portable Engineers Union No. 641—Continued.	Hoisting engineer, brick, concrete or lumber	Male	Day	\$8 00	\$8 00	8	44
			Concrete mixer engineer	Male	Day	8 00	8 00	8	44
			Excavator or ditcher engineer	Male	Day	10 00	10 00	8	44
			Bitumen or asphalt engineer	Male	Day	10 00	10 00	8	44
			Shovel engineer	Male	Day	10 00	10 00	8	44
			Shovel craneman	Male	Day	8 50	8 50	8	44
			Shovel fireman	Male	Day	7 00	7 00	8	44
			Shovel watchman	Male	Day	7 00	7 00	8	44
			Dinky locomotive engineer	Male	Day	7 00	7 00	8	44
			Engineers	Male	Day	7 20	7 20	8	48
518	Sacramento	Steam and Operating Engineers' Union No. 210	Hoisting engineers	Male	Day	10 00	10 00	8	44
519	Sacramento	Hoisting and Portable Engineers' Union No. 851	Roller engineers	Male	Day	10 00	10 00	8	48
520	Sacramento	Design and Drafting Workers' Union No. 914	Asphalt plants	Male	Week	49 00	49 00	8	48
			Engineer	Male	Month	140 00	140 00	8	148
			Fireman	Male	Month	155 00	155 00	8	148
			Electric operators	Male	Month	140 00	140 00	8	148
			Blacksmiths	Male	Month	148 00	148 00	8	148
			Others and deckhands	Male	Month	120 00	120 00	8	148
			Stationary engineers	Male	Month	145 to 230 00	145 to 230 00	8	148
			Hoisting and portable engineers	Male	Day	9 00	9 00	8	48
			Hoisting engineers	Male	Hour	1 00	1 00	12	84
			Stationary engineers	Male	Month	130 to 200 00	130 to 200 00	8	48
521	New York	Steam and Operating Engineers' Union No. 64	Engineer	Male	Day	7 28	7 28	8	48
522	New York	Steam and Operating Engineers' Union No. 842	Stationary engineers	Male	Month	130 to 200 00	130 to 200 00	8	48
523	New York	Steam and Operating Engineers' Union No. 235	Stationary engineers	Male	Month	130 to 200 00	130 to 200 00	8	48
524	New York	Steam and Operating Engineers' Union No. 147	Stationary engineers	Male	Month	130 to 200 00	130 to 200 00	8	48
525	New York	Steam and Operating Engineers' Union No. 731	Engineer	Male	Day	7 28	7 28	8	48
526	New York	B STEAM SHOVEL AND DREDGEMEN. Steam Shovel and Dredgesmen's Union No. 29	Engineers	Male	Day	10 00	10 00	8	48
			Cranemen	Male	Day	8 50	8 50	8	48
			Firemen	Male	Day	7 00	7 00	8	48
			Watchmen	Male	Day	7 00	7 00	8	48
527	Los Angeles	(c) FIREMEN AND OTHERS. Firemen and Others' Union No. 220	Stationary firemen	Male	Day	5 50	5 50	8	44
			Others	Male	Day	5 50	5 50	8	44
			Boiler washers	Male	Day	5 50	5 50	8	44
			Boiler washers	Male	Day	5 50	5 50	8	44

XII. MISCELLANEOUS.

(a) GLASS AND GLASSWARE.

528	Sacramento.....	Glaziers and Glass Workers' Union No. 707.....
529	San Francisco.....	Flint Glass Workers' Union No. 60.....
16—462		(b) OIL AND GAS REFINING.
530	Fellows.....	Oil Workers' Union No. 2.....
531	Long Beach.....	Oil Field, Gas Well and Refinery Workers' Union No. 128.....

b) OIL AND GAS REFINING.

530	Fellows	Oil Workers' Union No. 2
531	Long Beach	Oil Field, Gas Well and Refinery Workers' Union No. 128

(c) MINE, MILL AND SMELTERS.

534	Grass Valley.....	Miners' Union No. 90.....
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¹ Wages and board.
² Increased from \$7.04 January 1, 1925.
³ Overtime at the rate of time and one-half.
⁴ Overtime at the rate of time and one-half.

Wages and board.
Increased from \$7.00

3 Overtime at the rate of time and one-half.

men and muckers.....N

Male	Hour	1 00	8 34	43
Male	Hour	97	97	48
Glaziers.....	Day	12 00	8 34	43
Mould making.....	Day	12 00	97	48
Drillers.....	Day	9 00 to 12 00	8 34	56
Drillers, rotary and standard.....	Day	12 00	8 34	56
Cable tool dresser.....	Day	8 00	8 34	56
Cat head.....	Day	8 00	8 34	56
Derriekman.....	Day	8 00	8 34	56
Back-up.....	Day	7 50	8 34	56
Lead tongs.....	Day	7 50	8 34	56
Roustabouts.....	Day	6 50	8 34	56
Fremen and pumpers.....	Day	6 50	8 34	56
Head well puller.....	Day	8 00	8 34	56
Well pullers.....	Day	6 50	8 34	56
Boiler firemen.....	Day	6 00	8 34	56
Oil delivery truck driver.....	Day	6 00	8 34	56
Warehougenen and storehouse clerks.....	Day	5 50	8 34	56
Pumpers.....	Day	6 00	8 34	56
Filing and checking.....	Day	6 00	8 34	56
Nian pumpnouse man.....	Day	6 25	8 34	56
Stillman, small plant.....	Day	7 00	8 34	56
Topping plantmen.....	Day	7 00	8 34	56
Treaters, kerosene only.....	Day	7 00	8 34	56
Treaters, lubricating oils.....	Day	8 00	8 34	56
First class stillmen.....	Day	8 00	8 34	56
First class auto mechanic.....	Day	8 00	8 34	56
Watchmen.....	Day	5 00	8 34	56
Truck washer.....	Day	6 00	8 34	56
Truck greaser.....	Day	5 50	8 34	56
Janitor.....	Day	5 00	8 34	56
Roustabouts.....	Day	5 00	8 34	56
Common labor.....	Day	5 00	8 34	56
Mechanic helper.....	Day	5 00	8 34	56
Truck drivers.....	Day	6 00	8 34	56
Stilmen.....	Hour	87 1/2	75	56
Roustabouts.....	Hour	87 1/2	75	56
Mechanics, 1st.....	Hour	1 00	62 1/2	48
Mechanics, 2d.....	Hour	75	75	48
Pumpers.....	Hour	75	75	56
Oil field workers.....	Hour	90	90	56
Field work.....	Day	4 50 to 9 00	8 34	56
Miners and pumpmen.....	Day	4 75	4 75	548
Timbermen.....	Day	5 00	5 00	48
Wagmen and muckers.....	Day	4 25	4 25	48

LABOR ORGANIZATIONS: SHOWING RATES OF WAGES AND HOURS OF LABOR AS OF MAY 15, 1925 AND MAY 15, 1926.

No.	Locality	Trade and organization	Occupation	Sex	Rates of wages			Hours of labor	
					Unit	1925	1926	On first 5 days	Weekly
545	Cleveland	All MISCELLANEOUS—Continued. Tanner and Appliance Workers' No. 45	Miners.....	Male	Day	\$5 50	-----	8	56
			Muckers.....	Male	Day	5 00	-----	8	56
			Muck haulers.....	Male	Day	5 50	-----	8	56
			Laborers.....	Male	Day	4 25	-----	8	56
			Shifters.....	Male	Day	7 00	-----	8	56
			Shaftmen.....	Male	Day	6 50	-----	8	56
546	Pittsburgh	(d) Gas Workers. Gas Workers' Union No. 17473	Mechanics.....	Male	Month	-----	\$165 00	8	56
			Mechanics' helpers.....	Male	Day	-----	5 50	8	48
			Oilers.....	Male	Month	-----	145 00	8	48
			General helpers.....	Male	Day	-----	5 00	8	48
			Gas makers.....	Male	Month	-----	175 00	8	48
			Stationary firemen.....	Male	Month	-----	150 00	8	48
547	Visalia	Gas Workers' Union No. 17483	Firemen.....	Male	Month	150 00	-----	8	48
			Gas makers.....	Male	Month	145 00	-----	8	48
			Roustabout.....	Male	Day	5 00	-----	8	48
			Mechanic.....	Male	Month	150 00	-----	8	48
			Fitters.....	Male	Month	150 00	-----	8	48
			Helpers.....	Male	Month	130 00	-----	8	48
548	San Francisco	(e) OTHER DISTINCT TRADES. Engineers, Architects and Draftsmen's Union No. 11	Engineers.....	Male	Month	250 00	(min.) 250 00	7½	41
			Surveyors.....	Male	Month	225 to 300 00	225 to 300 00	7½	41
			Draftsmen.....	Male	Month	225 to 300 00	225 to 300 00	7½	41
			Inspectors.....	Male	Month	200 to 300 00	200 to 300 00	7½	41
			Field assistant.....	Male	Month	175 to 275 00	200 to 225 00	7½	41
			Surveyor's assistant.....	Male	Month	175 to 275 00	200 to 225 00	7½	41
549	San Francisco	Sail Makers' Union No. 11775 Cannery Employees' Union No. 10634 Printers' Union No. 8	General sail making.....	Male	Hour	1 00	1 00	8	54
			Laborers.....	Male	Day	5 50	5 75	8	48
			Mould makers.....	Male	Day	7 00	-----	9	50
			Kilmen.....	Male	Day	(av.) 8 00	-----	9	(av.) 50
			Dippers.....	Male	Week	(av.) 50 00	-----	9	(av.) 50
			Pressers.....	Male	Week	(av.) 45 00	-----	9-10	(av.) 60

* Increased from \$4 50 per day July 1, 1925.

* Increased from \$3 50 per day July 1, 1925.

* Increased from \$3 75 per day July 1, 1925.

* Increased from \$5 50 per day July 1, 1925.
* Overtime at the rate of \$2 per hour.

PART V.

STATISTICS OF

THE STATE FREE EMPLOYMENT BUREAUS.

TABLE 1—Labor Requested by and Furnished to Employers, by Sex and by Offices, Fiscal Year Ending June 30, 1925.

LABOR REQUESTED.

Office	Applica- tions for help	Number of persons wanted				
		Males	Females	In town	Out of town	Total
Fresno.....	4,420	8,299	145	3,080	5,364	8,444
Los Angeles.....	41,597	43,179	18,042	55,262	5,959	61,221
Oakland.....	19,607	20,215	8,047	26,644	1,618	28,262
Sacramento.....	3,499	7,459	379	3,021	4,817	7,838
San Diego.....	7,274	9,877	1,709	9,332	2,254	11,586
San Francisco.....	23,990	25,556	9,791	31,303	4,044	35,347
San Jose.....	7,502	10,438	570	6,042	4,966	11,008
Stockton.....	3,954	5,479	431	3,346	2,564	5,910
Totals.....	111,843	130,502	39,114	138,030	31,586	169,616

LABOR SUPPLIED.

Office	Males	Females	In town	Out of town	Total
Fresno.....	7,948	119	2,997	5,070	8,067
Los Angeles.....	40,850	12,736	48,103	5,483	53,586
Oakland.....	18,407	5,443	22,893	957	23,850
Sacramento.....	6,789	185	2,729	4,245	6,974
San Diego.....	9,523	1,440	8,983	1,980	10,963
San Francisco.....	25,144	7,795	29,237	3,702	32,939
San Jose.....	9,524	426	5,626	4,324	9,950
Stockton.....	5,015	198	3,175	2,038	5,213
Totals.....	123,200	28,342	123,743	27,799	151,542

TABLE 2—Number of Applicants Registered and Number Referred to Positions by Sex and by Offices, Fiscal Year Ending June 30, 1925.

Office	Males		Females		Total	
	Registered	Referred	Registered	Referred	Registered	Referred
Fresno.....	4,546	8,310	253	136	4,799	8,446
Los Angeles.....	18,398	44,503	8,392	17,602	26,790	62,105
Oakland.....	8,154	22,798	7,740	7,215	15,894	30,013
Sacramento.....	4,358	7,954	274	299	4,632	8,253
San Diego.....	5,250	10,346	1,070	1,729	6,329	12,075
San Francisco.....	9,184	28,435	5,527	11,786	14,711	40,221
San Jose.....	3,896	10,556	200	611	4,096	11,167
Stockton.....	876	5,304	333	241	1,209	5,545
Totals.....	54,671	138,206	23,789	39,619	78,460	177,825

TABLE 3—Labor Requested by and Furnished to Employers, by Sex and by Offices, Fiscal Year Ending June 30, 1926.

LABOR REQUESTED.

Office	Applications for help	Number of persons wanted				
		Males	Females	In town	Out of town	Total
Fresno.....	5,470	10,686	103	4,269	6,520	10,789
Hollister ¹	187	377	461		838	838
Los Angeles.....	49,036	58,955	19,730	73,623	5,062	78,685
Oakland.....	23,216	25,315	9,763	32,824	2,254	35,078
Sacramento.....	3,844	7,707	358	3,417	4,648	8,065
San Bernardino ²	242	472	65	260	277	537
San Diego.....	8,555	13,258	1,293	12,226	2,325	14,551
San Francisco.....	25,972	30,001	10,170	35,801	4,370	40,171
San Jose.....	8,648	12,577	599	6,978	6,198	13,176
Stockton.....	5,404	7,752	807	5,010	3,540	8,550
Totals.....	130,574	167,100	43,349	174,417	36,032	210,449

LABOR SUPPLIED.

Office	Males	Females	In town	Out of town	Total
Fresno.....	10,522	79	4,244	6,357	10,601
Hollister ¹	259	253		512	512
Los Angeles.....	56,467	13,728	65,531	4,664	70,195
Oakland.....	23,487	6,364	28,403	1,448	29,851
Sacramento.....	6,932	160	3,127	3,965	7,092
San Bernardino ²	325	25	167	183	350
San Diego.....	12,657	910	11,796	1,771	13,567
San Francisco.....	29,468	8,271	33,676	4,063	37,739
San Jose.....	11,919	498	6,622	5,795	12,417
Stockton.....	7,191	526	4,714	3,003	7,717
Totals.....	159,227	30,814	158,280	31,761	190,041

¹ Office opened June 17, 1926.² Office opened March 1, 1926.

TABLE 4—Number of Applicants Registered and Number Referred to Positions by Sex and by Offices, Fiscal Year Ending June 30, 1926.

Office	Males		Females		Total	
	Registered	Referred	Registered	Referred	Registered	Referred
Fresno.....	5,805	10,824	113	95	5,918	10,919
Hollister ¹	728	384	9	402	737	786
Los Angeles.....	20,923	60,301	8,533	17,034	29,456	77,935
Oakland.....	9,177	27,389	8,394	8,086	17,481	35,475
Sacramento.....	5,260	8,418	290	291	5,650	8,709
San Bernardino ²	116	362	71	45	287	407
San Diego.....	6,329	13,517	640	1,105	7,669	14,622
San Francisco.....	7,082	32,662	5,071	12,094	14,153	44,756
San Jose.....	4,209	12,755	97	697	4,406	13,452
Stockton.....	2,011	7,515	377	650	2,388	8,165
Totals.....	64,640	174,127	23,605	41,090	88,145	215,220

¹ Hollister office opened on June 17, 1926.² San Bernardino office opened on March 1, 1926.

TABLE 5—Number of Positions Reported as Filled Monthly by Offices, Fiscal Year Ending June 30, 1925.

	Fresno	Los Angeles	Oakland	Sacramento	San Diego	San Francisco	San Jose	Stockton	Total
1924—									
July.....	527	3,950	1,506	686	569	3,196	885	353	11,762
August.....	910	4,029	1,890	932	578	2,773	1,190	407	12,709
September.....	957	6,052	2,065	935	708	3,203	1,458	472	15,850
October.....	617	5,544	2,102	837	963	2,951	950	507	14,501
November.....	469	3,871	1,728	310	713	2,356	531	274	10,252
December.....	347	3,457	1,645	224	649	2,020	416	200	8,938
1925—									
January.....	347	3,197	1,490	228	658	1,772	399	217	8,317
February.....	417	2,911	1,469	212	707	1,804	364	191	8,075
March.....	590	3,720	2,166	322	1,271	2,630	800	354	11,883
April.....	691	5,105	2,222	527	1,206	3,141	810	366	14,198
May.....	1,146	5,658	2,583	772	1,416	3,427	975	974	16,951
June.....	1,049	6,092	2,855	989	1,405	3,066	1,172	898	18,126
Totals.....	8,067	53,586	23,850	6,974	10,963	32,939	9,950	5,213	151,542

TABLE 6—Number of Positions Reported as Filled Monthly by Offices, Fiscal Year Ending June 30, 1926.

	Fresno	Los Angeles	Oakland	Sacramento	San Bernardino	San Diego	San Francisco	San Jose	Stockton	Total
1925—										
July.....	1,048	5,943	2,948	848	-----	1,148	3,809	1,889	855	18,488
August.....	895	6,092	3,101	741	-----	809	4,359	1,588	698	18,283
September.....	1,341	7,275	3,173	991	-----	1,117	4,115	1,780	703	20,495
October.....	1,303	7,114	3,307	882	-----	1,083	3,617	1,441	797	19,244
November.....	722	4,890	2,281	349	-----	959	2,596	750	614	13,161
December.....	526	4,137	2,039	397	-----	747	2,282	535	482	11,145
1926—										
January.....	612	4,321	1,719	255	-----	1,051	1,887	471	398	10,644
February.....	550	4,339	1,435	216	-----	1,210	1,871	415	258	9,829
March.....	723	6,399	2,343	413	35	1,210	2,793	918	570	15,404
April.....	889	6,353	2,364	692	113	1,763	2,952	730	626	15,566
May.....	1,641	7,042	2,446	705	103	1,903	3,495	973	1,054	18,622
June.....	551	6,290	2,695	673	99	2,018	3,063	1,227	732	18,648
Totals.....	10,601	70,195	29,851	7,092	350	13,567	37,739	12,417	7,717	190,041

1 Office opened March 1, 1926.

2 Total includes 512 placements made by Hollister office between June 17 and June 30, 1926.

TABLE 7—Number of Placements by Industries and by Offices, Fiscal Year Ending, June 30, 1925.

Industry	Fresno	Los Angeles	Oakland	Sacramento	San Diego	San Francisco	San Jose	Stockton	Total
Totals.....	8,067	53,586	23,850	6,974	10,963	32,939	9,950	5,213	151,542
Agriculture.....	3,666	2,607	360	1,433	541	860	3,219	1,708	14,394
Building construction.....	188	17,287	4,890	566	2,640	4,223	345	306	30,505
Clerical and professional.....	8	2,264	280	10	35	276	7	5	2,885
Factories, N. E. S.....	85	1,572	1,454	11	177	1,329	118	56	4,802
Foods, beverages, tobacco.....	390	308	205	591	176	920	153	42	2,785
Hotels, restaurants, apartments, cafeterias, clubs, hospitals, camps, and institutions.....	419	6,834	3,210	629	1,596	6,495	1,305	314	20,802
Lumber and timber products.....	564	1,103	504	1,378	147	592	78	198	4,564
Metals and machinery.....	220	3,756	2,638	152	296	1,787	127	17	8,993
Mining, quarrying, oil, smelting and dredging.....	36	56	119	32	32	312	24	2	733
Office buildings.....	10	307	56	1	121	325	14	-	834
Private homes.....	441	10,146	6,071	217	1,626	5,257	2,502	731	26,991
Recreation and amusement.....	45	264	104	308	1,285	187	71	2	1,296
Street and highway.....	20	25	5	83	20	12	44	11	220
Transportation and public utilities.....	519	969	549	403	1,530	2,340	145	883	7,368
Wholesale and retail trade.....	941	4,201	2,283	906	1,947	6,653	1,498	649	18,078
Miscellaneous.....	515	1,857	1,122	134	794	1,371	300	229	6,322

TABLE 8—Number of Placements by Industries and by Offices, Fiscal Year Ending June 30, 1926.

Industry	Fresno	Hollister ¹	Los Angeles	Oakland	Sacra- mento	San Bern- ardino ²	San Diego	San Fran- cisco	San Jose	Stockton	Total
Totals	10,601	512	70,195	29,851	7,092	350	13,567	37,739	12,417	7,717	190,041
Agriculture	5,248	512	1,119	518	2,013	115	928	364	4,348	2,486	17,651
Building construction	483	-----	21,582	5,167	641	146	3,863	4,747	494	778	37,901
Clerical and professional	5	-----	2,878	5,139	15	2	14	278	-----	7	3,543
Factories, N. E. S.	97	-----	2,909	1,989	48	-----	143	1,957	253	142	6,838
Foods, beverages, tobacco	537	-----	378	725	368	1	507	1,395	377	89	4,377
Hotels, restaurants, apartments, caferterias, clubs, hospitals, camps, and institutions	483	-----	8,710	3,730	628	17	1,542	6,401	1,751	404	23,756
Lumber and timber products	1,035	-----	1,513	836	471	-----	424	619	103	297	5,208
Metals and machinery	354	-----	4,828	4,211	115	8	876	1,746	99	48	12,285
Mining, quarrying, oil, smelting and dredging	107	-----	99	184	165	1	42	373	16	7	994
Office buildings	19	-----	441	67	2	3	125	523	9	-----	1,189
Private homes	444	-----	9,973	6,747	329	22	1,619	5,602	2,755	1,023	28,514
Recreation and amusement	69	-----	8,319	284	214	-----	530	322	73	84	9,895
Street and highway	22	-----	27	70	121	8	134	-----	55	33	472
Transportation and public utilities	443	-----	1,968	1,330	490	-----	1,240	3,205	109	1,583	10,368
Wholesale and retail trade	1,096	-----	4,613	2,477	1,268	4	1,086	8,605	1,081	457	20,695
Miscellaneous	159	-----	1,538	1,177	1,204	23	-----	1,600	289	189	6,265

¹ Office opened June 17, 1926.² Office opened March 1, 1926.

TABLE 9—Placements by Occupations, Fiscal Years Ending June 30, 1925 and June 30, 1926.

FRESNO OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture	3,621	5,208
Choremens	28	39
Cotton and hop pickers	226	297
Dairy hands (N. E. S.)	11	12
Fruit packers	1	770
Fruit and berry pickers	342	622
Milkers	94	66
Orchard hands	749	844
Skilled help (N. E. S.)	141	150
Sugar beet workers		32
Teamsters	554	682
Farm hands (N. E. S.)	1,475	1,694
Building construction	188	483
Bricklayers, plasterers and helpers	2	5
Carpenters and helpers	51	94
Cement workers	21	6
Electrical workers		3
Lathers and shinglers	4	3
Painters, paper hangers and tinters	13	13
Plumbers, pipe fitters and helpers	5	4
Structural iron workers	3	
Laborers (N. E. S.)	86	352
Distinct occupations (N. E. S.)	3	3
Clerical and professional	4	5
Bookkeepers, accountants and cashiers		2
Stenographers and typewriters	2	
Office clerks (N. E. S.)	1	2
Office boys		1
Civil engineers and draftsmen	1	
Factories (N. E. S.)	84	97
Apprentices		1
Awning, bag, tent and sail workers	1	
Laborers (N. E. S.)	70	91
Power mill workers		3
Distinct industry workers (N. E. S.)	13	2
Foods, beverages and tobacco	390	537
Bakers and helpers	1	5
Clerks and salesmen	1	
Confectionery workers		1
Deliverymen and teamsters		1
Laborers (N. E. S.)	388	525
Distinct occupations (N. E. S.)		5
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions	371	447
Bellboys		19
Chefs, cooks and helpers	149	156
Dishwashers	57	67
Flunkies	75	61
Handymen and housemen	13	11
Janitors	9	11
Kitchen helpers	6	17
Pantrymen	1	2
Porters and cleaners	19	28
Potwashers	2	8
Vegetablemen	1	4
Waiters	4	14
Others	36	49
Lumber and timber products	564	1,035
Boxmakers	7	56
Fallers	10	9
Laborers (N. E. S.)	204	483
Rigger slingers	7	2
Sawmill hands	73	133
Woodchoppers	101	112
Woodmen	114	147
Distinct occupations (N. E. S.)	48	93

N. E. S.—Not elsewhere specified.

TABLE 9—Placements by Occupations, Fiscal Years Ending June 30, 1925 and June 30, 1926—Continued.

FRESNO OFFICE—MALES.

Industries and occupations	1925	1926
Metals and machinery.....	220	354
Apprentices.....	2	1
Blacksmiths and helpers.....	36	46
Boilermakers and helpers.....	1	6
Laborers (N. E. S.).....	140	278
Machinists and helpers.....	28	14
Molders and foundry helpers.....	7	4
Sheetmetal workers.....	1	2
Distinct occupations (N. E. S.).....	5	3
Mining, quarrying, oil, smelting and dredging.....	36	107
Drillers.....	-	1
Engineers, firemen, cranemen and levermen.....	3	2
Laborers (N. E. S.).....	5	93
Miners.....	23	9
Muckers.....	4	-
Distinct occupations (N. E. S.).....	1	2
Office buildings.....	10	19
Janitors.....	3	5
Laborers (N. E. S.).....	-	4
Porters and cleaners.....	7	10
Private homes.....	422	442
Cleaners, porters, etc.....	305	14
Gardeners.....	44	2
Others.....	73	426
Recreation and amusement.....	45	69
Movies.....	-	3
Musicians and entertainers.....	-	2
Others.....	45	64
Street and highway work.....	20	22
Concrete men.....	11	4
Laborers (N. E. S.).....	7	6
Teamsters.....	-	5
Distinct occupations (N. E. S.).....	2	7
Transportation and public utilities.....	519	443
Carpenters and helpers.....	8	-
Concrete men.....	1	-
Chauffeurs, draymen and teamsters.....	74	24
Hostlers and stablehands.....	2	-
Linemen and electricians.....	13	22
Machinists and helpers.....	13	4
Porters.....	-	1
Railroad laborers, including section hands.....	106	65
Other laborers.....	293	296
Distinct occupations (N. E. S.).....	9	31
Wholesale and retail trade (N. E. S.).....	940	1,095
Agents, canvassers and solicitors.....	-	3
Boys, including errand.....	-	1
Clerks and salesmen.....	11	11
Deliverymen and teamsters.....	3	9
Laborers (N. E. S.).....	917	1,067
Packers and porters.....	1	-
Shipping and stock clerks.....	-	1
Distinct occupations (N. E. S.).....	8	3
Miscellaneous.....	514	159
Cleaners, dyers and pressers.....	1	-
Distributors—circular, etc.....	26	47
Handymen.....	2	12
Laborers—wrecking, including brickcleaners.....	3	12
Laborers—all others (N. E. S.).....	426	34
Laundryworkers.....	3	1
Watchmen.....	6	5
Well borers.....	-	5
Window cleaners.....	-	15
Distinct occupations (N. E. S.).....	47	27
Total males.....	7,948	10,522

N. E. S.—Not elsewhere specified.

TABLE 10—Placements by Occupations, Fiscal Years Ending June 30, 1925 and June 30, 1926.

FRESNO OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	45	40
Fruit packers.....	3	15
Fruit and berry pickers.....	28	20
Distinct occupations (N. E. S.).....	14	5
Clerical and professional.....	4	.....
Stenographers and typists.....	1	.....
Office clerks (N. E. S.).....	2	.....
Distinct professions (N. E. S.).....	1	.....
Factories.....	1	.....
Paper-box workers.....	1	.....
Foods, beverages and tobacco.....	.....	.....
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	48	36
Chambermaids.....	3	1
Cooks and helpers.....	39	31
Housekeepers.....	2	.....
Janitresses.....	1	.....
Kitchen helpers.....	.....	1
Waitresses.....	3	3
Private homes.....	19	2
Cooks.....	2	.....
Dayworkers.....	2	1
Domestics.....	15	1
Recreation and amusement.....	.....	.....
Wholesale and retail trade (N. E. S.).....	1	1
Saleswomen.....	1	.....
Stock clerks.....	.....	1
Miscellaneous.....	1	.....
Distinct occupations (N. E. S.).....	1	.....
Total females.....	119	79

N. E. S.—Not elsewhere specified.

TABLE 11—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

LOS ANGELES OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture	2,601	1,119
Choremen.....	47	86
Cotton and hop pickers.....	1,256	595
Dairy hands (N. E. S.).....	9	21
Fruit packers.....		4
Fruit and berry pickers.....	198	53
Milkers.....	40	30
Orchard hands.....	53	19
Skilled help (N. E. S.).....	1	5
Sugar beet workers.....	781	32
Teamsters.....	33	37
Farm hands (N. E. S.).....	183	246
Building construction	17,287	21,582
Bricklayers, plasterers and helpers.....	1,063	1,234
Carpenters and helpers.....	2,265	2,682
Cement workers.....	323	411
Electrical workers.....	200	161
Engineers and firemen.....	62	70
Lathers and shinglers.....	1,378	1,334
Painters, paper hangers and tinters.....	920	1,206
Plumbers, pipe fitters and helpers.....	363	435
Structural iron workers.....	21	104
Laborers (N. E. S.).....	10,620	13,853
Distinct occupations (N. E. S.).....	72	92
Clerical and professional	258	225
Bookkeepers, accountants and cashiers.....	22	32
Stenographers and typewriters.....	81	40
Office clerks (N. E. S.).....	109	127
Office boys.....	36	21
Civil engineers and draftsmen.....	7	4
Distinct professions (N. E. S.).....	3	1
Factories (N. E. S.)	852	1,536
Apprentices.....	181	209
Awning, bag, tent and sail workers.....	7	1
Laborers (N. E. S.).....	600	1,250
Printing and publishing.....	14	16
Sugar refinery workers.....		14
Distinct industry workers (N. E. S.).....	50	46
Foods, beverages and tobacco	92	110
Bakers and helpers.....	47	76
Clerks and salesmen.....	8	9
Confectionery workers.....	11	9
Creamery help.....	5	7
Laborers (N. E. S.).....	17	9
Distinct occupations (N. E. S.).....	4	
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions	4,318	6,088
Bellboys.....	6	4
Busboys.....	234	326
Chefs, cooks and helpers.....	433	446
Dishwashers.....	2,216	3,494
Elevators and phone operators.....	14	26
Flunkies.....	62	47
Handymen and housemen.....	51	64
Janitors.....	191	242
Kitchen helpers.....	277	375
Pantrymen.....	13	27
Porters and cleaners.....	330	366
Potwashers.....	68	77
Vegetablemen.....	25	97
Waiters.....	292	361
Others.....	106	136
Lumber and timber products	1,103	1,513
Boxmakers.....	6	3
Cabinetmakers and finishers.....	29	68
Laborers (N. E. S.).....	1,014	1,403
Rigger slingers.....	9	
Sawmill hands.....	17	10
Woodchoppers.....	16	3
Woodsmen.....	3	
Distinct occupations (N. E. S.).....	9	26

N. E. S.—Not elsewhere specified.

TABLE 11—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

LOS ANGELES OFFICE—MALES.

Industries and occupations	1925	1926
Metals and machinery	3,756	4,828
Apprentices	56	56
Blacksmiths and helpers	79	109
Boilermakers and helpers	51	133
Laborers (N. E. S.)	2,693	3,336
Machinists and helpers	431	630
Molders and foundry helpers	15	38
Sheetmetal workers	88	129
Distinct occupations (N. E. S.)	343	397
Mining, quarrying, oil, smelting and dredging	56	99
Drillers	11	5
Engineers, firemen, cranemen and levermen	1	3
Laborers (N. E. S.)	13	20
Miners	27	62
Muckers	2	8
Distinct occupations (N. E. S.)	2	1
Office buildings	307	441
Elevatormen	57	115
Janitors	242	324
Laborers (N. E. S.)	1	
Porters and cleaners	6	1
Distinct occupations (N. E. S.)	1	1
Private homes	3,342	3,569
Cleaners, porters, etc.	1,772	1,914
Gardeners	108	82
Others	1,462	1,573
Recreation and amusement	260	7,651
Movies	51	6,726
Musicians and entertainers	1	1
Others	208	924
Street and highway work	25	27
Concrete men		1
Laborers (N. E. S.)	24	23
Teamsters		2
Distinct occupations (N. E. S.)	1	1
Transportation and public utilities	999	1,968
Carpenters and helpers	19	5
Car repairs	8	29
Chauffeurs, draymen and teamsters	576	1,078
Deckhands and stevedores	44	44
Freight handlers, railroad		106
Hostlers and stablehands	6	4
Linemen and electricians	23	17
Railroad laborers, including section hands	75	77
Other laborers	246	576
Distinct occupations (N. E. S.)	2	32
Wholesale and retail trade (N. E. S.)	3,998	4,452
Agents, canvassers and solicitors	197	76
Boys, including errand	77	237
Clerks and salesmen	81	55
Deliverymen and teamsters	323	447
Laborers (N. E. S.)	3,183	3,555
Packers and porters	23	25
Shipping and stock clerks	55	34
Distinct occupations (N. E. S.)	59	23
Miscellaneous	1,596	1,259
Cleaners, dyers and pressers	30	31
Distributors—circular, etc.	627	760
Handymen	10	21
Laborers—wrecking, including brickcleaners	133	49
Laborers—all others (N. E. S.)	15	31
Laundry workers	27	41
Watchmen	51	55
Window cleaners	62	65
Distinct occupations (N. E. S.)	641	206
Total males	40,859	50,467

N. E. S.—Not elsewhere specified.

TABLE 12—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

LOS ANGELES OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	6	—
Fruit packers.....	6	—
Clerical and professional.....	2,006	2,653
Bookkeepers, accountants and cashiers.....	62	93
Stenographers and typists.....	1,027	1,423
Office clerks (N. E. S.).....	874	1,093
Telephone operators.....	40	37
Distinct professions (N. E. S.).....	3	7
Factories (N. E. S.).....	720	673
Awning, bag, tent and sail workers.....	3	—
Garment workers (N. E. S.).....	76	34
Millinery workers.....	2	3
Distinct industry workers (N. E. S.).....	639	636
Foods, beverages and tobacco.....	216	268
Biscuit workers.....	2	—
Cannery hands and packers.....	36	—
Confectionery workers.....	3	—
Clerks, salesladies and demonstrators.....	38	15
Rice sorters, cleaners, etc.....	5	—
Tea, coffee and spice workers.....	1	—
Distinct industry workers (N. E. S.).....	131	253
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	2,516	2,622
Chambermaids.....	421	436
Cooks and helpers.....	281	230
Dishwashers.....	238	243
Housekeepers.....	15	19
Janitresses.....	296	373
Kitchen helpers.....	262	195
Linen girls.....	5	2
Managers—apartment house.....	1	1
Matrons.....	10	10
Waitresses.....	966	1,098
Distinct occupations (N. E. S.).....	21	15
Private homes.....	6,804	6,404
Companions.....	9	6
Cooks.....	60	36
Dayworkers.....	4,029	3,485
Domestics.....	2,468	2,663
Maids.....	2	8
Nurses—children.....	135	102
Nurses—practical.....	75	78
Seamstresses.....	8	14
Second girls.....	18	12
Recreation and amusement.....	4	668
Movies.....	2	663
Musicians and entertainers.....	—	5
Others.....	2	—
Wholesale and retail trade (N. E. S.).....	203	161
Agents, canvassers and solicitors.....	116	75
Binders, packers and wrappers.....	36	49
Saleswomen.....	46	25
Stock clerks.....	4	11
Distinct occupations (N. E. S.).....	1	1
Miscellaneous.....	261	279
Caterers.....	51	53
Cleaners, dyers and pressers.....	32	24
Demonstrators (N. E. S.).....	6	13
Laundry workers.....	171	188
Distinct occupations (N. E. S.).....	1	1
Total females.....	12,736	13,728

N. E. S.—Not elsewhere specified.

TABLE 13—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

OAKLAND OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture.....	490	352
Cnoremén.....	73	67
Cotton and hop pickers.....	161	1
Dairy hands (N. E. S.).....	20	4
Fruit packers.....	1	111
Fruit and berry pickers.....	86	22
Milkers.....	18	6
Orchard hands.....	2	12
Skilled help (N. E. S.).....	13	25
Teamsters.....	15	104
Farm hands (N. E. S.).....	101	
Building construction.....	5,167	4,890
Bricklayers, plasterers and helpers.....	124	103
Carpenters and helpers.....	395	434
Cement workers.....	59	30
Electrical workers.....	47	36
Lathers and shinglers.....	233	155
Painters, paper hangers and tinters.....	395	1,128
Plumbers, pipe fitters and helpers.....	70	86
Structural iron workers.....	1	5
Laborers (N. E. S.).....	3,689	2,823
Distinct occupations (N. E. S.).....	154	90
Clerical and professional.....	103	76
Bookkeepers, accountants and cashiers.....	9	7
Stenographers and typewriters.....	15	6
Office clerks (N. E. S.).....	16	14
Office boys.....	42	22
Civil engineers and draftsmen.....	11	9
Distinct professions (N. E. S.).....	10	18
Factories (N. E. S.).....	1,737	1,275
Apprentices.....	127	74
Laborers (N. E. S.).....	1,425	1,070
Power mill workers.....	42	22
Printing and publishing.....	17	38
Distinct industry workers (N. E. S.).....	126	71
Foods, beverages and tobacco.....	384	140
Bakers and helpers.....	37	27
Cannery hands.....	220	
Cigar, cigarette and tobacco workers.....	1	
Confectionery workers.....	1	8
Creamery help.....	41	13
Laborers (N. E. S.).....	73	69
Distinct occupations (N. E. S.).....	11	23
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	2,239	1,865
Bellboys.....	8	1
Busboys.....	81	55
Chefs, cooks and helpers.....	184	170
Dishwashers.....	1,098	894
Elevatormen and phone operators.....		5
Flunkies.....	16	5
Handymen and housemen.....	24	36
Janitors.....	49	38
Kitchen helpers.....	198	170
Pantrymen.....	5	4
Porters and cleaners.....	201	166
Potwashers.....	43	41
Vegetablemen.....	24	23
Waiters.....	78	61
Others.....	240	196

N. E. S.—Not elsewhere specified.

TABLE 13—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

OAKLAND OFFICE—MALES.

Industries and occupations	1925	1926
Lumber and timber products.....	836	504
Boxmakers.....	37	6
Cabinetmakers and finishers.....	63	75
Fallers.....	6	8
Laborers (N. E. S.).....	568	321
Rigger slingers.....	8	8
Sawmill hands.....	8	8
Woodchoppers.....	87	51
Woodsmen.....	3	3
Distinct occupations (N. E. S.).....	64	35
Metals and machinery.....	4,211	2,638
Apprentices.....	25	22
Blacksmiths and helpers.....	28	23
Boilermakers and helpers.....	201	102
Laborers (N. E. S.).....	1,241	818
Machinists and helpers.....	317	265
Molders and foundry helpers.....	59	43
Sheetmetal workers.....	14	21
Distinct occupations (N. E. S.).....	2,326	1,344
Mining, quarrying, oil, smelting and dredging.....	184	119
Drillers.....	7	3
Engineers, firemen, cranemen and levermen.....	19	3
Laborers (N. E. S.).....	134	79
Miners.....	13	21
Muckers.....	1	9
Quarrymen.....	1	7
Distinct occupations (N. E. S.).....	9	7
Office buildings.....	67	56
Elevatormen.....	6	3
Janitors.....	50	47
Laborers (N. E. S.).....	8	2
Porters and cleaners.....	3	3
Distinct occupations (N. E. S.).....	3	1
Private homes.....	3,346	2,906
Cleaners, porters, etc.....	1,697	1,483
Gardeners.....	723	697
Others.....	926	726
Recreation and amusement.....	171	85
Movies.....	2	2
Musicians and entertainers.....	2	2
Others.....	169	83
Street and highway work.....	70	5
Concrete men.....	4	1
Laborers (N. E. S.).....	50	4
Teamsters.....	5	5
Distinct occupations (N. E. S.).....	11	11
Transportation and public utilities.....	1,330	549
Boilermakers and helpers.....	1	17
Carpenters and helpers.....	50	2
Car repairers.....	3	2
Chauffeurs, draymen and teamsters.....	71	23
Culinary trades.....	23	5
Deckhands and stevedores.....	152	30
Freight handlers, railroad.....	39	2
Hostlers and stablehands.....	7	9
Linemen and electricians.....	12	2
Machinists and helpers.....	5	2
Porters.....	3	3
Railroad laborers, including section hands.....	133	92
Other laborers.....	741	315
Distinct occupations (N. E. S.).....	90	52

N. E. S.—Not elsewhere specified.

TABLE 13—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

OAKLAND OFFICE—MALES.

Industries and occupations	1925	1926
Wholesale and retail trade (N. E. S.)	2,123	1,964
Agents, canvassers and solicitors	254	313
Boys, including errand	76	25
Clerks and salesmen	25	29
Deliverymen and teamsters	41	40
Laborers (N. E. S.)	1,681	1,518
Packers and porters	19	21
Shipping and stock clerks	10	8
Distinct occupations (N. E. S.)	17	10
Miscellaneous	1,029	983
Cleaners, dyers and pressers	2	9
Distributors—circular, etc.	239	206
Handymen	42	65
Laborers—wrecking, including brickcleaners	117	137
Laborers—all others (N. E. S.)	187	175
Laundryworkers	37	38
Watchmen	14	5
Well borers	3	1
Window cleaners	33	38
Distinct occupations (N. E. S.)	355	309
Total males	23,487	18,407

N. E. S.—Not elsewhere specified.

TABLE 14—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

OAKLAND OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	28	8
Cotton and hop pickers.....	21	—
Fruit packers.....	1	—
Fruit and berry pickers.....	6	6
Distinct occupations (N. E. S.).....	—	2
Clerical and professional.....	236	204
Bookkeepers, accountants and cashiers.....	24	26
Stenographers and typists.....	130	110
Office clerks (N. E. S.).....	58	43
Telephone operators.....	7	8
Distinct professions (N. E. S.).....	17	17
Factories (N. E. S.).....	252	179
Awning, bag, tent and sail workers.....	6	1
Garment workers (N. E. S.).....	15	5
Paper-box workers.....	1	5
Distinct industry workers (N. E. S.).....	230	168
Foods, beverages and tobacco.....	341	65
Biscuit workers.....	6	1
Cannery hands and packers.....	244	4
Cigar, cigarette and tobacco workers.....	2	—
Confectionery workers.....	10	8
Clerks, salesladies and demonstrators.....	1	—
Distinct industry workers (N. E. S.).....	78	52
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	1,491	1,345
Chambermaids.....	85	114
Cooks and helpers.....	165	124
Dishwashers.....	73	75
Housekeepers.....	163	193
Janitresses.....	16	23
Kitchen helpers.....	148	168
Managers—apartment house.....	3	3
Matrons.....	32	21
Waitresses.....	720	574
Distinct occupations (N. E. S.).....	86	50
Private homes.....	3,401	3,165
Companions.....	14	16
Cooks.....	85	90
Dayworkers.....	2,214	1,833
Domestics.....	780	948
Maids.....	64	75
Nurses—children.....	90	86
Nurses—practical.....	105	73
Seamstresses.....	25	18
Second girls.....	8	7
Distinct occupations (N. E. S.).....	16	19
Recreation and amusement.....	113	19
Movies.....	74	6
Musicians and entertainers.....	13	2
Others.....	26	11
Wholesale and retail trade (N. E. S.).....	354	319
Agents, canvassers and solicitors.....	88	125
Binders, packers and wrappers.....	8	3
Cash girls.....	23	2
Saleswomen.....	224	169
Stock clerks.....	2	—
Distinct occupations (N. E. S.).....	9	20
Miscellaneous.....	148	139
Caterers.....	21	33
Cleaners, dyers and pressers.....	4	9
Demonstrators (N. E. S.).....	6	7
Laundry workers.....	102	58
Distinct occupations (N. E. S.).....	15	32
Total females.....	6,364	5,443

N. E. S.—Not elsewhere specified.

TABLE 15—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SACRAMENTO OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture	1,421	1,916
Choremen.....	32	44
Cotton and hop pickers.....	49	131
Dairy hands (N. E. S.).....	1	4
Fruit packers.....	.....	4
Fruit and berry pickers.....	94	270
Milkers.....	49	68
Orchard hands.....	19	145
Skilled help (N. E. S.).....	14	35
Teamsters.....	280	227
Farm hands (N. E. S.).....	883	988
Building construction	566	641
Bricklayers, plasterers and helpers.....	9	31
Carpenters and helpers.....	171	123
Cement workers.....	6	10
Electrical workers.....	46	11
Engineers and firemen.....	1	.....
Lathers and shinglers.....	13	92
Painters, paper hangers and tinters.....	37	37
Plumbers, pipe fitters and helpers.....	6	4
Structural iron workers.....	1	1
Laborers (N. E. S.).....	267	321
Distinct occupations (N. E. S.).....	9	11
Clerical and professional	9	12
Stenographers and typewriters.....	.....	1
Office clerks (N. E. S.).....	3	2
Distinct professions (N. E. S.).....	6	9
Factories (N. E. S.)	11	48
Apprentices.....	.....	2
Awning, bag, tent and sail workers.....	5	.....
Cement millworkers.....	3	.....
Laborers (N. E. S.).....	1	40
Powder mill workers.....	.....	1
Printing and publishing.....	2	.....
Distinct industry workers (N. E. S.).....	.....	5
Foods, beverages and tobacco	588	360
Bakers and helpers.....	7	2
Cannery hands.....	161	226
Confectionery workers.....	1	1
Deliverymen and teamsters.....	1	.....
Laborers (N. E. S.).....	412	128
Distinct occupations (N. E. S.).....	6	3
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions	594	610
Bellboys.....	.....	8
Busboys.....	27	22
Chefs, cooks and helpers.....	115	90
Dishwashers.....	100	119
Flunkies.....	15	13
Handymen and housemen.....	25	30
Janitors.....	22	12
Kitchen helpers.....	68	30
Pantrymen.....	6	13
Porters and cleaners.....	125	165
Potwashers.....	8	28
Vegetablemen.....	8	11
Waiters.....	26	23
Others.....	49	46
Lumber and timber products	1,378	471
Boxmakers.....	7	2
Cabinetmakers and finishers.....	6	6
Fallers.....	20	.....
Laborers (N. E. S.).....	1,048	270
Rigger slingers.....	1	2
Sawmill hands.....	.....	1
Woodchoppers.....	115	126
Woodsmen.....	76	29
Distinct occupations (N. E. S.).....	105	35

N. E. S.—Not elsewhere specified.

TABLE 15—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

SACRAMENTO OFFICE—MALES.

Industries and occupations	1925	1926
Metals and machinery.....	152	115
Blacksmiths and helpers.....	6	5
Laborers (N. E. S.).....	45	23
Machinists and helpers.....	18	9
Molders and foundry helpers.....	6	3
Sheetmetal workers.....	3	2
Distinct occupations (N. E. S.).....	74	73
Mining, quarrying, oil, smelting and dredging.....	152	165
Engineers, firemen, cranemen and levermen.....	2	—
Laborers (N. E. S.).....	8	8
Miners.....	99	112
Muckers.....	20	40
Quarrymen.....	17	—
Distinct occupations (N. E. S.).....	6	5
Office buildings.....	1	2
Janitors.....	1	—
Laborers (N. E. S.).....	—	2
Private homes.....	194	302
Cleaners, porters, etc.....	29	55
Gardeners.....	14	17
Others.....	151	230
Recreation and amusement.....	199	207
Movies.....	166	186
Others.....	33	21
Street and highway work.....	83	121
Concrete men.....	3	2
Laborers (N. E. S.).....	56	94
Teamsters.....	4	8
Distinct occupations (N. E. S.).....	20	17
Transportation and public utilities.....	403	490
Chauffeurs, draymen and teamsters.....	10	16
Deckhands and stevedores.....	31	52
Freight handlers, railroad.....	21	65
Messenger boys.....	—	1
Railroad laborers, including section hands.....	15	94
Other laborers.....	321	262
Distinct occupations (N. E. S.).....	5	—
Wholesale and retail trade (N. E. S.).....	906	1,268
Agents, canvassers and solicitors.....	19	24
Boys, including errand.....	3	3
Clerks and salesmen.....	3	16
Deliverymen and teamsters.....	5	3
Laborers (N. E. S.).....	872	1,195
Packers and porters.....	—	21
Distinct occupations (N. E. S.).....	4	6
Miscellaneous.....	132	204
Cleaners, dyers and pressers.....	—	1
Distributors—circular, etc.....	20	41
Laborers—wrecking, including brickcleaners.....	43	38
Laborers—all others (N. E. S.).....	41	45
Laundryworkers.....	7	4
Watchmen.....	2	4
Well borers.....	1	3
Window cleaners.....	5	57
Distinct occupations (N. E. S.).....	13	11
Total males.....	6,789	6,932

N. E. S.—Not elsewhere specified.

TABLE 16—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SACRAMENTO OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	12	97
Cotton and hop pickers.....	4	26
Fruit packers.....		23
Fruit and berry pickers.....	5	17
Distinct occupations (N. E. S.).....	3	31
Clerical and professional.....	1	3
Stenographers and typists.....	1	2
Telephone operators.....		1
Factories (N. E. S.).....		
Foods, beverages and tobacco.....	3	8
Cannery hands and packers.....	3	7
Clerks, salesladies and demonstrators.....		1
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	35	18
Chambermaids.....	10	8
Cooks and helpers.....	13	
Dishwashers.....		1
Kitchen helpers.....	3	
Matrons.....	1	
Waitresses.....	8	4
Distinct occupations (N. E. S.).....		5
Private homes.....	23	27
Cooks.....	7	5
Dayworkers.....	2	
Domestics.....	14	21
Second girls.....		1
Recreation and amusement.....	109	7
Movies.....	109	6
Others.....		1
Wholesale and retail trade (N. E. S.).....		
Miscellaneous.....	2	
Laundry workers.....	1	
Distinct occupations (N. E. S.).....	1	
Total females.....	185	160

N. E. S.—Not elsewhere specified.

TABLE 17—Placements by Occupations from March 1, 1926, to July 1, 1926.

SAN BERNARDINO OFFICE—MALES.

Industries and occupations	1926
Agriculture.....	113
Choremen.....	1
Fruit and berry pickers.....	6
Milkers.....	3
Orchard hands.....	17
Teamsters.....	28
Farm hands (N. E. S.).....	58
Building construction.....	146
Bricklayers, plasterers and helpers.....	1
Carpenters and helpers.....	9
Cement workers.....	1
Lathers and shinglers.....	1
Painters, paper hangers and tinters.....	3
Laborers (N. E. S.).....	130
Distinct occupations (N. E. S.).....	1
Clerical and professional.....	
Factories (N. E. S.).....	
Foods, beverages and tobacco.....	1
Clerks and salesmen.....	1
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	10 •
Bellboys.....	1
Busboys.....	2
Dishwashers.....	4
Handymen and housemen.....	1
Pantrymen.....	1
Others.....	1
Lumber and timber products.....	
Metals and machinery.....	8
Laborers (N. E. S.).....	6
Machinists and helpers.....	2
Mining, quarrying, oil, smelting and dredging.....	1
Drillers.....	1
Office buildings.....	3
Janitors.....	3
Private homes.....	8
Cleaners, porters, etc.....	1
Gardeners.....	4
Others.....	3
Recreation and amusement.....	
Street and highway work.....	8
Laborers (N. E. S.).....	8
Transportation and public utilities.....	
Wholesale and retail trade (N. E. S.).....	4
Clerks and salesmen.....	2
Deliverymen and teamsters.....	1
Laborers (N. E. S.).....	1
Miscellaneous.....	23
Cleaners, dyers and pressers.....	1
Distributors—circular, etc.....	1
Handymen.....	2
Laborers—wrecking, including brickcleaners.....	4
Laborers—all others (N. E. S.).....	8
Watchmen.....	2
Distinct occupations (N. E. S.).....	5
Total males.....	325

N. E. S.—Not elsewhere specified.

TABLE 18—Placements by Occupations from March 1, 1926, to July 1, 1926.

SAN BERNARDINO OFFICE—FEMALES.

Industries and occupations	1926
Agriculture	2
Distinct occupations (N. E. S.)	2
Clerical and professional	2
Stenographers and typists	2
Factories (N. E. S.)	
Foods, beverages and tobacco	
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions	7
Dishwashers	1
Waitresses	6
Private homes	14
Companions	1
Cooks	1
Domestics	12
Recreation and amusement	
Wholesale and retail trade (N. E. S.)	
Miscellaneous	
Total females	25

N. E. S.—Not elsewhere specified.

TABLE 19—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SAN DIEGO OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture	494	921
Choremen	39	34
Cotton and hop pickers	24	88
Dairy hands (N. E. S.)	6	2
Fruit packers	22	7
Fruit and berry pickers	120	323
Milkers	33	20
Orchard hands	1	64
Skilled help (N. E. S.)	4	10
Teamsters	11	39
Farm hands (N. E. S.)	234	334
Building construction	2,640	3,863
Bricklayers, plasterers and helpers	70	92
Carpenters and helpers	312	310
Cement workers	28	35
Electrical workers	5	7
Lathers and shinglers	88	80
Painters, paper hangers and tinters	151	120
Plumbers, pipe fitters and helpers	31	3
Structural iron workers	6	
Laborers (N. E. S.)	1,922	3,198
Distinct occupations (N. E. S.)	27	8
Clerical and professional	12	7
Bookkeepers, accountants and cashiers	1	
Stenographers and typewriters	3	1
Office clerks (N. E. S.)	3	4
Office boys	3	1
Distinct professions (N. E. S.)	2	1

N. E. S.—Not elsewhere specified.

TABLE 19—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

SAN DIEGO OFFICE—MALES.

Industries and occupations	1925	1926
Factories (N. E. S.)	169	137
Apprentices	2	6
Cement mill workers		1
Laborers (N. E. S.)	157	116
Sugar refinery workers	3	
Distinct industry workers (N. E. S.)	7	14
Foods, beverages and tobacco	163	460
Bakers and helpers	17	24
Cannery hands	1	128
Clerks and salesmen	10	19
Creamery help	4	7
Deliverymen and teamsters	3	6
Laborers (N. E. S.)	123	263
Distinct occupations (N. E. S.)	5	13
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions	1,168	1,284
Bellboys	3	14
Busboys	78	122
Chefs, cooks and helpers	92	94
Dishwashers	339	527
Elevatormen and phone operators	3	5
Flunkies	4	27
Handymen and housemen	93	37
Janitors	38	38
Kitchen helpers	167	133
Pantrymen	10	4
Porters and cleaners	41	28
Potwashers	29	40
Vegetablemen	18	12
Waiters	99	83
Others	154	120
Lumber and timber products	147	424
Boxmakers	2	1
Laborers (N. E. S.)	97	392
Sawmill hands		7
Woodchoppers	47	24
Distinct occupations (N. E. S.)	1	
Metals and machinery	296	876
Apprentices	5	1
Blacksmiths and helpers	6	7
Boilermakers and helpers		7
Laborers (N. E. S.)	197	780
Machinists and helpers	26	19
Sheetmetal workers	4	
Distinct occupations (N. E. S.)	58	62
Mining, quarrying, oil, smelting and dredging	32	42
Drillers	1	1
Engineers, firemen, cranemen and levermen	2	
Laborers (N. E. S.)	17	15
Miners	3	19
Muckers	7	3
Quarrymen	1	
Distinct occupations (N. E. S.)	1	4
Office buildings	121	125
Elevatormen	2	
Handymen		2
Janitors	10	34
Laborers (N. E. S.)	78	69
Porters and cleaners	18	20
Distinct occupations (N. E. S.)	13	

N. E. S.—Not elsewhere specified.

TABLE 19—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

SAN DIEGO OFFICE—MALES.

Industries and occupations	1925	1926
Private homes.....	823	1,093
Cleaners, porters, etc.....	133	395
Gardeners.....	212	175
Others.....	478	523
Recreation and amusement.....	277	529
Movies.....	78	382
Musicians and entertainers.....	23	2
Others.....	176	145
Street and highway work.....	20	134
Concrete men.....	18	34
Laborers (N. E. S.).....	2	86
Teamsters.....		10
Distinct occupations (N. E. S.).....		4
Transportation and public utilities.....	1,530	1,240
Boilermakers and helpers.....	6	1
Carpenters and helpers.....	2	5
Car repairers.....		2
Chauffeurs, draymen and teamsters.....	67	68
Culinary trades.....	3	5
Deckhands and stevedores.....	95	77
Freight handlers, railroad.....	3	
Hostlers and stablehands.....	1	1
Linemen and electricians.....	4	1
Machinists and helpers.....		2
Messenger boys.....	5	
Railroad laborers, including section hands.....	36	6
Other laborers.....	1,289	1,034
Distinct occupations (N. E. S.).....	19	38
Wholesale and retail trade (N. E. S.).....	909	475
Agents, canvassers and solicitors.....	85	43
Boys, including errand.....	2	2
Clerks and salesmen.....	16	26
Deliverymen and teamsters.....	33	1
Laborers (N. E. S.).....	746	401
Packers and porters.....	6	2
Shipping and stock clerks.....	1	
Distinct occupations (N. E. S.).....	20	
Miscellaneous.....	722	1,047
Cleaners, dyers and pressers.....	1	3
Distributors—circular, etc.....	123	88
Handymen.....	27	26
Laborers—wrecking, including brickcleaners.....	87	81
Laborers—all others (N. E. S.).....	244	641
Laundryworkers.....	21	34
Watchmen.....	5	
Window cleaners.....	20	14
Distinct occupations (N. E. S.).....	194	156
Total males.....	9,523	12,657

N. E. S.—Not elsewhere specified.

TABLE 20—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SAN DIEGO OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	47	7
Cotton and hop pickers.....	16	—
Fruit packers.....	25	2
Distinct occupations (N. E. S.).....	6	5
Clerical and professional.....	23	7
Bookkeepers, accountants and cashiers.....	4	—
Stenographers and typists.....	14	5
Office clerks (N. E. S.).....	4	2
Distinct professions (N. E. S.).....	1	—
Factories (N. E. S.).....	8	6
Awning, bag, tent and sail workers.....	1	—
Millinery workers.....	3	—
Distinct industry workers (N. E. S.).....	4	6
Foods, beverages and tobacco.....	13	47
Cannery hands and packers.....	4	35
Clerks, salesladies and demonstrators.....	6	3
Distinct industry workers (N. E. S.).....	3	9
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	428	258
Chambermaids.....	83	56
Cooks and helpers.....	51	33
Dishwashers.....	30	32
Housekeepers.....	9	—
Janitresses.....	4	4
Kitchen helpers.....	49	35
Managers—apartment house.....	1	—
Matrons.....	12	—
Waitresses.....	184	95
Distinct occupations (N. E. S.).....	5	3
Private homes.....	803	526
Companions.....	2	4
Cooks.....	21	21
Dayworkers.....	445	317
Domestics.....	257	160
Maids.....	17	9
Nurses—children.....	32	3
Nurses—practical.....	23	9
Seamstresses.....	3	2
Second girls.....	1	—
Distinct occupations (N. E. S.).....	2	1
Recreation and amusement.....	8	1
Musicians and entertainers.....	7	—
Others.....	1	1
Wholesale and retail trade (N. E. S.).....	38	19
Agents, canvassers and solicitors.....	27	14
Binders, packers and wrappers.....	—	2
Saleswomen.....	8	—
Stock clerks.....	2	1
Distinct occupations (N. E. S.).....	1	2
Miscellaneous.....	72	39
Caterers.....	1	—
Cleaners, dyers and pressers.....	1	2
Laundry workers.....	65	24
Distinct occupations (N. E. S.).....	5	13
Total females.....	1,440	910

N. E. S.—Not elsewhere specified.

TABLE 21—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SAN FRANCISCO OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture.....	857	319
Choremen.....		39
Cotton and hop pickers.....	73	90
Dairy hands (N. E. S.).....	2	2
Fruit packers.....	2	
Fruit and berry pickers.....	18	42
Milkers.....	32	37
Orchard hands.....	15	6
Skilled help (N. E. S.).....	63	5
Sugar beet workers.....	34	3
Teamsters.....	355	4
Farmhands (N. E. S.).....	263	91
Building construction.....	4,223	4,747
Bricklayers, plasterers and helpers.....	98	75
Carpenters and helpers.....	813	612
Cement workers.....	63	33
Electrical workers.....	2	13
Engineers and firemen.....	2	21
Lathers and shinglers.....	109	112
Painters, paper hangers and tinters.....	545	726
Plumbers, pipe fitters and helpers.....	60	66
Structural iron workers.....	1	32
Laborers (N. E. S.).....	2,421	3,025
Distinct occupations (N. E. S.).....	109	32
Clerical and professional.....	55	31
Bookkeepers, accountants and cashiers.....	5	3
Stenographers and typewriters.....	15	8
Office clerks (N. E. S.).....	17	13
Office boys.....	16	5
Civil engineers and draftsmen.....		2
Distinct professions (N. E. S.).....	2	
Factories (N. E. S.).....	575	1,135
Apprentices.....	242	450
Awning, bag, tent and sail workers.....	8	14
Laborers (N. E. S.).....	218	589
Printing and publishing.....	29	28
Sugar refinery workers.....	33	
Distinct industry workers (N. E. S.).....	45	54
Foods, beverages and tobacco.....	366	410
Bakers and helpers.....	37	44
Cannery hands.....	24	7
Clerks and salesmen.....	1	
Confectionery workers.....	17	3
Creamery help.....	4	1
Deliverymen and teamsters.....	6	
Laborers (N. E. S.).....	250	329
Distinct occupations (N. E. S.).....	27	26
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	3,806	4,062
Bellboys.....	8	
Busboys.....	349	288
Chefs, cooks and helpers.....	401	424
Dishwashers.....	1,266	1,519
Elevatormen and phone operators.....	12	12
Firemen.....	22	19
Housemen and housemen.....	80	88
Janitors.....	75	72
Kitchen helpers.....	252	167
Pantrymen.....	32	33
Porters and cleaners.....	396	511
Potwashers.....	63	70
Vegetablemen.....	54	47
Waiters.....	342	342
Others.....	454	470

N. E. S.—Not elsewhere specified.

TABLE 21—Placements by Occupations, Fiscal Years Edding June 30, 1925, and June 30, 1926—Continued.

SAN FRANCISCO OFFICE—MALES.

Industries and occupations	1925	1926
Lumber and timber products.....	592	619
Boxmakers.....	7	31
Cabinetmakers and finishers.....	64	95
Fallers.....	8	1
Laborers (N. E. S.).....	379	380
Sawmill hands.....	4	8
Woodchoppers.....	66	42
Woodsmen.....	3	
Distinct occupations (N. E. S.).....	61	62
Metals and machinery.....	1,787	1,746
Apprentices.....	14	16
Blacksmiths and helpers.....	89	73
Boilermakers and helpers.....	35	92
Laborers (N. E. S.).....	1,198	942
Machinists and helpers.....	151	189
Molders and foundry helpers.....	7	16
Sheetmetal workers.....	57	127
Distinct occupations (N. E. S.).....	236	291
Mining, quarrying, oil, smelting and dredging.....	312	373
Drillers.....	3	4
Engineers, firemen, cranemen and levermen.....	31	11
Laborers (N. E. S.).....	248	320
Miners.....	11	15
Muckers.....	2	3
Quarrymen.....	10	2
Distinct occupations (N. E. S.).....	7	18
Office buildings.....	325	523
Elevatormen.....	35	70
Handymen.....		4
Janitors.....	270	367
Laborers (N. E. S.).....	16	59
Porters and cleaners.....	4	18
Distinct occupations (N. E. S.).....		5
Private homes.....	1,920	2,083
Cleaners, porters, etc.....	1,477	1,395
Gardeners.....	82	119
Others.....	361	569
Recreation and amusement.....	184	305
Movies.....	7	25
Musicians and entertainers.....	4	2
Others.....	173	278
Street and highway work.....	12	2
Laborers (N. E. S.).....	9	
Teamsters.....	3	1
Distinct occupations (N. E. S.).....		1
Transportation and public utilities.....	2,340	3,205
Carpenters and helpers.....		8
Concrete men.....	4	5
Chauffeurs, draymen and teamsters.....	145	177
Culinary trades.....	33	152
Deckhands and stevedores.....	85	278
Freight handlers, railroad.....	6	43
Hostlers and stablehands.....	5	12
Linemen and electricians.....	30	22
Machinists and helpers.....	1	2
Messenger boys.....	11	5
Porters.....	30	28
Railroad laborers, including section hands.....	305	711
Other laborers.....	1,607	1,589
Distinct occupations (N. E. S.).....	78	163

N. E. S.—Not elsewhere specified.

TABLE 21—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

SAN FRANCISCO OFFICE—MALES.

Industries and occupations	1925	1926
Wholesale and retail trade—N. E. S.	6,557	8,431
Agents, canvassers and solicitors	80	102
Sales, including errands	203	240
Clerks and salesmen	373	263
Cashiers and bookkeepers	2	9
Clerks—N. E. S.	5,762	7,617
Messengers and porters	61	65
Shipping and stock clerks	22	20
Harbor occupations—N. E. S.	94	114
Manufacturing	1,208	1,477
Canneries, food and products	3	6
Textile mills—cotton and etc.	214	589
Hatteries	81	17
Lumber—wholesaling, including lumbermen	126	156
Lumber—retailing—N. E. S.	408	265
Lumber—millhands	21	33
Welders	16	8
Welding	1	2
Woolen mills	210	160
Lumber occupations—N. E. S.	153	241
Total men	25,144	29,468

N. E. S. Not otherwise specified.

TABLE 22—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SAN FRANCISCO OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	3	45
Cotton and hop pickers.....		30
Fruit packers.....		12
Fruit and berry pickers.....	2	
Distinct occupations (N. E. S.).....	1	3
Clerical and professional.....	221	247
Bookkeepers, accountants and cashiers.....	14	10
Stenographers and typists.....	79	62
Office clerks (N. E. S.).....	30	78
Telephone operators.....	5	9
Distinct professions (N. E. S.).....	93	88
Factories (N. E. S.).....	754	822
Awning, bag, tent and sail workers.....	8	3
Garment workers (N. E. S.).....	53	104
Millinery workers.....	1	3
Paper box workers.....		28
Shirt and neckwear workers.....		3
Distinct industry workers (N. E. S.).....	692	681
Foods, beverages and tobacco.....	554	985
Biscuit workers.....		3
Cannery hands and packers.....	206	341
Cigar, cigarette and tobacco workers.....	1	17
Confectionery workers.....	77	113
Clerks, salesladies and demonstrators.....	25	26
Rice sorters, cleaners, etc.....		7
Tea, coffee and spice workers.....	57	83
Distinct industry workers (N. E. S.).....	188	395
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	2,689	2,339
Chambermaids.....	901	790
Cooks and helpers.....	240	227
Dishwashers.....	79	67
Housekeepers.....	18	19
Janitresses.....	42	61
Kitchen helpers.....	205	121
Linen girls.....	13	10
Matrons.....	5	11
Waitresses.....	953	837
Distinct occupations (N. E. S.).....	233	196
Private homes.....	3,337	3,519
Companions.....	5	13
Cooks.....	150	134
Dayworkers.....	1,341	1,493
Domestics.....	1,409	1,442
Maids.....	3	17
Nurses—children.....	108	131
Nurses—practical.....	187	136
Seamstresses.....	17	21
Second girls.....	60	77
Distinct occupations (N. E. S.).....	57	55
Recreation and amusement.....	3	17
Movies.....		15
Others.....	3	2
Wholesale and retail trade (N. E. S.).....	96	174
Agents, canvassers and solicitors.....	38	79
Binders, packers and wrappers.....		6
Saleswomen.....	24	73
Stock clerks.....	16	1
Distinct occupations (N. E. S.).....	18	15
Miscellaneous.....	138	123
Cleaners, dyers and pressers.....	5	11
Demonstrators (N. E. S.).....	13	16
Laundry workers.....	70	93
Distinct occupations (N. E. S.).....	50	3
Total females.....	7,795	8,271

N. E. S.—Not elsewhere specified.

TABLE 23—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SAN JOSE OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture.....	2,904	3,911
Choremen.....	81	85
Cotton and hop pickers.....	2	29
Dairy hands (N. E. S.).....	13	12
Fruit packers.....	298	392
Fruit and berry pickers.....	1,146	2,022
Milkers.....	67	55
Orchard hands.....	296	279
Skilled help (N. E. S.).....	125	162
Sugar beet workers.....	3	2
Teamsters.....	292	222
Farm hands (N. E. S.).....	581	651
Building construction.....	345	494
Bricklayers, plasterers and helpers.....	7	8
Carpenters and helpers.....	42	55
Cement workers.....	25	47
Electrical workers.....	2	
Lathers and shinglers.....	5	11
Painters, paper hangers and tinters.....	24	36
Plumbers, pipe fitters and helpers.....	3	4
Structural iron workers.....		1
Laborers (N. E. S.).....	218	321
Distinct occupations (N. E. S.).....	19	11
Clerical and professional.....	4	4
Bookkeepers, accountants and cashiers.....	1	2
Distinct professions (N. E. S.).....	3	2
Factories (N. E. S.).....	118	253
Apprentices.....		4
Laborers (N. E. S.).....	118	235
Printing and publishing.....		2
Sugar refinery workers.....		8
Distinct industry workers (N. E. S.).....		4
Foods, beverages and tobacco.....	153	377
Bakers and helpers.....		3
Cannery hands.....	140	343
Laborers (N. E. S.).....	13	23
Distinct occupations (N. E. S.).....		8
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	1,278	1,735
Bellboys.....	2	
Busboys.....	37	55
Chefs, cooks and helpers.....	157	175
Dishwashers.....	464	741
Elevatormen and phone operators.....	2	
Flunkies.....	12	2
Handymen and housemen.....	9	4
Janitors.....	64	59
Kitchen helpers.....	71	133
Pantrymen.....		3
Porters and cleaners.....	167	175
Potwashers.....	46	62
Vegetablemen.....	30	35
Waiters.....	13	32
Others.....	204	259
Lumber and timber products.....	78	103
Boxmakers.....	3	9
Laborers (N. E. S.).....	12	28
Sawmill hands.....		4
Woodchoppers.....	56	54
Woodsmen.....	6	8
Distinct occupations (N. E. S.).....	1	

N. E. S.—Not elsewhere specified.

TABLE 23—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

SAN JOSE OFFICE—MALES.

Industries and occupations	1925	1926
Metals and machinery.....	127	99
Apprentices.....	7	8
Blacksmiths and helpers.....	25	17
Laborers (N. E. S.).....	67	43
Machinists and helpers.....	3	5
Molders and foundry helpers.....	5	12
Sheetmetal workers.....		1
Distinct occupations (N. E. S.).....	20	13
Mining, quarrying, oil, smelting and dredging.....	24	16
Laborers (N. E. S.).....	12	11
Miners.....	3	3
Muckers.....	4	2
Distinct occupations (N. E. S.).....	5	
Office buildings.....	14	9
Laborers (N. E. S.).....	6	3
Porters and cleaners.....	8	5
Distinct occupations (N. E. S.).....		1
Private homes.....	2,425	2,713
Cleaners, porters, etc.....	560	732
Gardeners.....	34	44
Others.....	1,831	1,937
Recreation and amusement.....	71	73
Movies.....	10	
Others.....	61	73
Street and highway work.....	44	55
Laborers (N. E. S.).....	36	46
Teamsters.....	8	2
Distinct occupations (N. E. S.).....		7
Transportation and public utilities.....	145	109
Boilermakers and helpers.....		1
Freight handlers, railroad.....	10	10
Linemen and electricians.....	1	
Porters.....	1	
Railroad laborers, including section hands.....	5	2
Other laborers.....	123	89
Distinct occupations (N. E. S.).....	5	7
Wholesale and retail trade (N. E. S.).....	1,497	1,679
Agents, canvassers and solicitors.....		9
Boys, including errand.....	4	5
Clerks and salesmen.....	17	
Deliverymen and teamsters.....	24	20
Laborers (N. E. S.).....	1,401	1,611
Packers and porters.....	4	
Shipping and stock clerks.....	2	
Distinct occupations (N. E. S.).....	45	34
Miscellaneous.....	297	289
Distributors—circular, etc.....	18	41
Handymen.....	18	23
Laborers—wrecking, including brickcleaners.....	19	33
Laborers—all others (N. E. S.).....	28	19
Laundryworkers.....	7	1
Watchmen.....	6	3
Well borers.....	16	20
Window cleaners.....	74	98
Distinct occupations (N. E. S.).....	111	51
Total males.....	9,524	11,919

N. E. S.—Not elsewhere specified.

TABLE 24—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

SAN JOSE OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	315	437
Cotton and hop pickers.....	1	7
Fruit packers.....	80	97
Fruit and berry pickers.....	197	299
Distinct occupations (N. E. S.).....	37	34
Clerical and professional.....	3	1
Stenographers and typists.....	1	—
Telephone operators.....	1	1
Distinct professions (N. E. S.).....	1	—
Factories (N. E. S.).....	—	—
Foods, beverages and tobacco.....	—	—
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	27	16
Chambermaids.....	2	2
Cooks and helpers.....	5	10
Kitchen helpers.....	4	—
Waitresses.....	14	1
Distinct occupations (N. E. S.).....	2	3
Private homes.....	77	42
Cooks.....	9	9
Dayworkers.....	43	19
Domestics.....	24	14
Distinct occupations (N. E. S.).....	1	—
Recreation and amusement.....	—	—
Wholesale and retail trade (N. E. S.).....	1	2
Saleswomen.....	1	1
Distinct occupations (N. E. S.).....	—	1
Miscellaneous.....	3	—
Laundry workers.....	3	—
Total females.....	426	498

N. E. S.—Not elsewhere specified.

TABLE 25—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

STOCKTON OFFICE—MALES.

Industries and occupations	1925	1926
Agriculture.....	1,706	2,424
Choremen.....	37	91
Cotton and hop pickers.....		298
Dairy hands (N. E. S.).....	2	11
Fruit packers.....		58
Fruit and berry pickers.....	233	239
Milkers.....	17	54
Orchard hands.....	98	127
Skilled help (N. E. S.).....	35	81
Sugar beet workers.....	83	68
Teamsters.....	307	276
Farm hands (N. E. S.).....	884	1,121
Building construction.....	366	778
Bricklayers, plasterers and helpers.....	5	13
Carpenters and helpers.....	36	54
Cement workers.....	57	95
Electrical workers.....		3
Lathers and shinglers.....	3	5
Painters, paper hangers and tinters.....	35	20
Plumbers, pipe fitters and helpers.....	19	96
Structural iron workers.....	1	2
Laborers (N. E. S.).....	207	482
Distinct occupations (N. E. S.).....	3	8
Clerical and professional.....	2	7
Bookkeepers, accountants and cashiers.....	1	
Office clerks (N. E. S.).....	1	
Office boys.....		1
Distinct professions (N. E. S.).....		6
Factories (N. E. S.).....	56	105
Cement mill workers.....		2
Laborers (N. E. S.).....	28	72
Sugar refinery workers.....	28	27
Distinct industry workers (N. E. S.).....		4
Foods, beverages and tobacco.....	30	84
Bakers and helpers.....	1	4
Deliverymen and teamsters.....		1
Laborers (N. E. S.).....	28	76
Distinct occupations (N. E. S.).....	1	3
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	245	300
Bellboys.....		45
Busboys.....	2	3
Chefs, cooks and helpers.....	58	62
Dishwashers.....	42	84
Elevatormen and phone operators.....		2
Flunkies.....	15	4
Handymen and housemen.....	4	4
Janitors.....	6	8
Kitchen helpers.....	6	2
Pantrymen.....	2	1
Porters and cleaners.....	39	13
Potwashers.....	2	
Vegetablemen.....	1	
Waiters.....	5	13
Others.....	63	59
Lumber and timber products.....	198	297
Boxmakers.....	5	25
Cabinetmakers and finishers.....	1	6
Fallers.....	1	
Laborers (N. E. S.).....	166	211
Sawmill hands.....	3	
Woodchoppers.....	19	34
Woodsmen.....	1	6
Distinct occupations (N. E. S.).....	2	15

N. E. S.—Not elsewhere specified.

TABLE 25—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926—Continued.

STOCKTON OFFICE—MALES.

Industries and occupations	1925	1926
Metals and machinery.....	17	48
Blacksmiths and helpers.....	5	5
Boilermakers and helpers.....	1	
Laborers (N. E. S.).....	6	28
Machinists and helpers.....	2	8
Molders and foundry helpers.....	1	
Sheetmetal workers.....	1	1
Distinct occupations (N. E. S.).....	1	6
Mining, quarrying, oil, smelting and dredging.....	2	7
Drillers.....		2
Engineers, firemen, cranemen and levermen.....		1
Laborers (N. E. S.).....	2	1
Miners.....		3
Office buildings.....		
Private homes.....	632	802
Cleaners, porters, etc.....	295	363
Gardeners.....	23	56
Others.....	314	383
Recreation and amusement.....		84
Others.....		84
Street and highway work.....	11	33
Concrete men.....		3
Laborers (N. E. S.).....	10	16
Teamsters.....	1	5
Distinct occupations (N. E. S.).....		9
Transportation and public utilities.....	883	1,583
Carpenters and helpers.....	6	2
Chauffeurs, draymen and teamsters.....	6	2
Deckhands and stevedores.....	35	367
Freight handlers, railroad.....	8	24
Hostlers and stablehands.....	6	1
Linemen and electricians.....		9
Machinists and helpers.....	2	1
Porters.....	1	1
Railroad laborers, including section hands.....	23	3
Other laborers.....	788	1,107
Distinct occupations (N. E. S.).....	8	66
Wholesale and retail trade (N. E. S.).....	641	452
Agents, canvassers and solicitors.....	13	9
Boys, including errand.....	1	2
Clerks, and salesmen.....	3	3
Deliverymen and teamsters.....	2	
Laborers (N. E. S.).....	600	430
Packers and porters.....	4	
Shipping and stock clerks.....	1	
Distinct occupations (N. E. S.).....	17	8
Miscellaneous.....	228	187
Cleaners, dyers and pressers.....	1	10
Distributors—circular, etc.....	19	29
Handymen.....	1	1
Laborers—wrecking, including brickcleaners.....	14	55
Laborers—all others (N. E. S.).....	158	48
Laundryworkers.....		1
Watchmen.....		1
Well borers.....	3	1
Window cleaners.....	21	8
Distinct occupations (N. E. S.).....	11	33
Total males.....	5,017	7,191

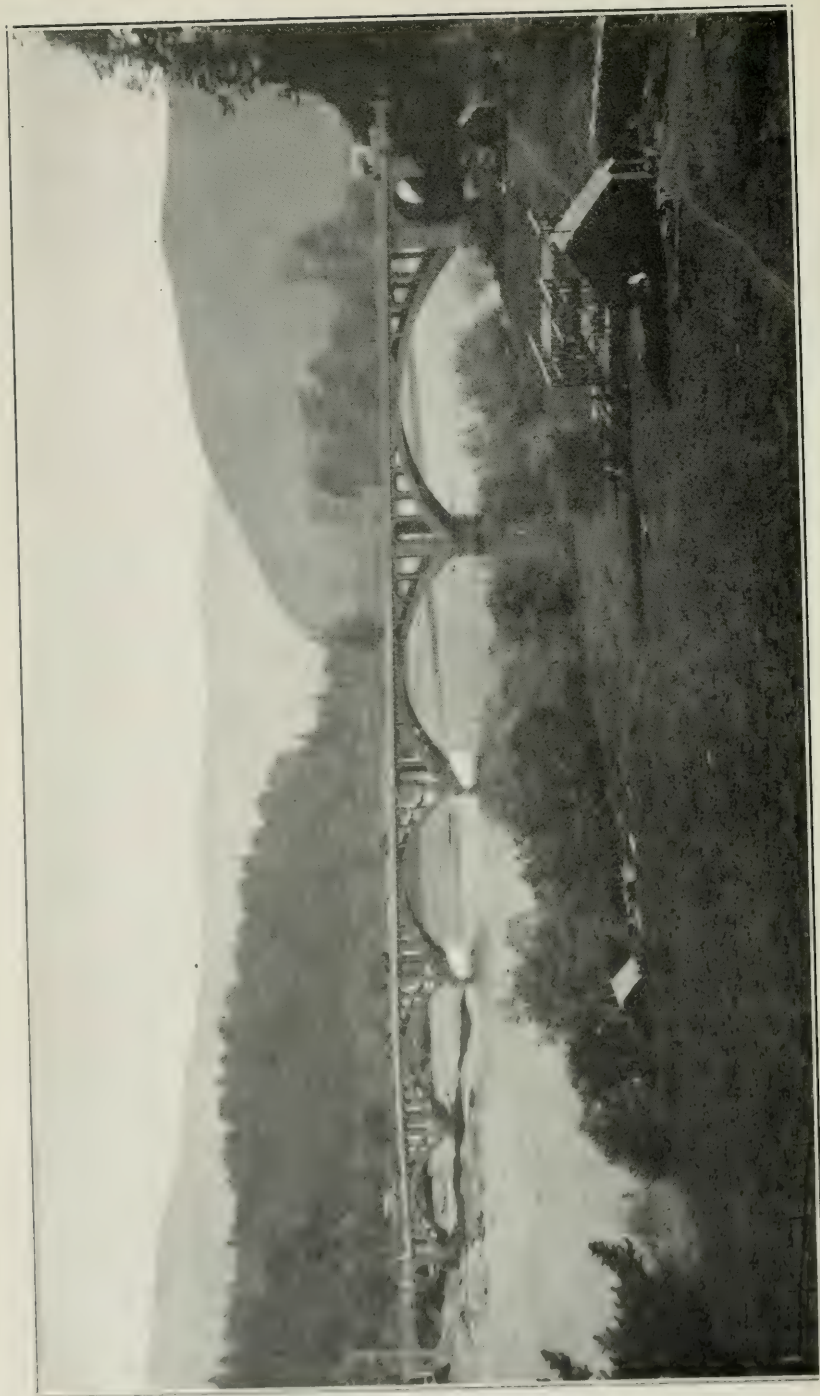
N. E. S.—Not elsewhere specified.

TABLE 26—Placements by Occupations, Fiscal Years Ending June 30, 1925, and June 30, 1926.

STOCKTON OFFICE—FEMALES.

Industries and occupations	1925	1926
Agriculture.....	2	62
Cotton and hop pickers.....		20
Fruit packers.....	1	16
Fruit and berry pickers.....		21
Distinct occupations (N. E. S.).....	1	5
Clerical and professional.....	3	
Stenographers and typists.....	1	
Office clerks (N. E. S.).....	2	
Factories (N. E. S.).....		37
Distinct industry workers (N. E. S.).....		37
Foods, beverages and tobacco.....	12	5
Cannery hands and packers.....	7	
Confectionery workers.....	1	4
Clerks, salesladies and demonstrators.....	1	1
Distinct industry workers (N. E. S.).....	3	
Hotels, restaurants, apartments, cafeterias, camps, clubs, hospitals and institutions.....	69	194
Chambermaids.....	16	36
Cooks and helpers.....	34	77
Dishwashers.....	2	1
Housekeepers.....	2	8
Janitresses.....	1	1
Managers—apartment house.....		1
Waitresses.....	14	49
Distinct occupations (N. E. S.).....		21
Private homes.....	99	221
Cooks.....	15	27
Dayworkers.....	32	76
Domestics.....	48	103
Maids.....	1	
Nurses—children.....		3
Nurses—practical.....	1	4
Second girls.....	2	4
Distinct occupations (N. E. S.).....		4
Recreation and amusement.....	2	
Movies.....	1	
Others.....	1	
Wholesale and retail trade (N. E. S.).....	8	5
Agents, canvassers and solicitors.....	3	1
Binders, packers and wrappers.....		1
Saleswomen.....	4	
Distinct occupations (N. E. S.).....	1	3
Miscellaneous.....	1	2
Cleaners, dyers and pressers.....		1
Demonstrators (N. E. S.).....		1
Distinct occupations (N. E. S.).....	1	
Total females.....	196	526

N. E. S. Not elsewhere specified.



G. H. Douglas Memorial Bridge across the Klamath River, near Requa, in Del Norte County.

FIFTH BIENNIAL REPORT

OF THE

California Highway Commission

OF THE

STATE OF CALIFORNIA

NOVEMBER 1, 1926

HARVEY M. TOY

LOUIS EVERDING

NELSON T. EDWARDS

California Highway Commission

ROBERT M. MORTON

State Highway Engineer

PAUL F. FRATESSA

Attorney

W. F. MIXON

Secretary



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1926

LETTER OF TRANSMITTAL

NOVEMBER 1, 1926.

HONORABLE FRIEND WM. RICHARDSON,
Governor, State of California.

SIR: We have the honor to submit herewith the Fifth Biennial Report of the California Highway Commission of the State of California.

Respectfully,

CALIFORNIA HIGHWAY COMMISSION,
HARVEY M. TOY, Chairman,
LOUIS EVERDING, Member,
NELSON T. EDWARDS, Member.

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- | | | |
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STATE OF CALIFORNIA
CALIFORNIA HIGHWAY COMMISSION

HARVEY M. TOY, San Francisco, Chairman

LOUIS EVERDING, Berkeley

NELSON T. EDWARDS, Orange

ROBERT M. MORTON, Sacramento-----State Highway Engineer
PAUL F. FRATESSA, San Francisco-----Attorney
W. F. MIXON, Woodland-----Secretary

HEADQUARTERS STAFF

Forum Building, Sacramento

T. E. STANTON-----ASSISTANT STATE HIGHWAY ENGINEER
FRED J. GRUMM-----ENGINEER OF SURVEYS AND PLANS
CHARLES S. POPE-----CONSTRUCTION ENGINEER
†HARLAN D. MILLER-----BRIDGE ENGINEER
R. H. STALNAKER-----EQUIPMENT ENGINEER
T. H. DENNIS-----ACTING MAINTENANCE ENGINEER
C. L. McKESSON-----MATERIALS AND RESEARCH ENGINEER
L. V. CAMPBELL-----OFFICE ENGINEER
BEN H. MILLIKEN-----SUPERINTENDENT CONVICT ROAD CAMPS
LOWELL R. SMITH-----PURCHASING AGENT
HERMAN B. WEAVER-----CHIEF ACCOUNTANT
FRANK B. DURKEE-----BULLETIN EDITOR
†Died October 19, 1926.

DIVISION ENGINEERS

I. T. A. BEDFORD-----Willits
II. H. S. COMLY-----Redding
III. F. W. HASELWOOD-----California Fruit Building, Sacramento
IV. JNO. H. SKEGGS-----State Building, San Francisco
V. LESTER H. GIBSON-----Bank of Italy Building, San Luis Obispo
VI. E. E. WALLACE (Acting)-----Fresno
VII. S. V. CORTELYOU-----Sun Finance Building, Los Angeles
VIII. E. Q. SULLIVAN (Acting)-----San Bernardino
IX. FRANCIS G. SOMNER-----Bishop
X. R. E. PIERCE (Acting)-----California State Life Building, Sacramento

PAST MEMBERS OF THE CALIFORNIA HIGHWAY COMMISSION

Name	Residence	Date of appointment	Termination of membership
Burton A. Towne----	Lodi-----	August 2, 1911-----	Resigned January 14, 1914
Charles D. Blaney*----	Saratoga----	August 2, 1911-----	Resigned March 1, 1917
N. D. Darlington-----	Los Angeles	August 2, 1911-----	Resigned January 8, 1923
Charles F. Stern-----	Eureka-----	January 15, 1914----	Resigned December 21, 1918
Henry J. Widenmann-----	Vallejo-----	March 1, 1917-----	Died October 6, 1918
Charles A. Whitmore-----	Visalia-----	November 29, 1918--	Resigned January 8, 1923
Emmett Phillips-----	Sacramento.	December 21, 1918..	Died June 18, 1919
George C. Mansfield--	Oroville-----	June 24, 1919-----	Resigned January 9, 1923

*Deceased.

THE PEOPLE

GOVERNOR

THE LEGISLATURE

TREASURER
CONTROLLER
BOARD OF CONTROL

CALIFORNIA HIGHWAY COMMISSION

STATE HIGHWAY ENGINEER
EXECUTIVE OFFICER

SECRETARY

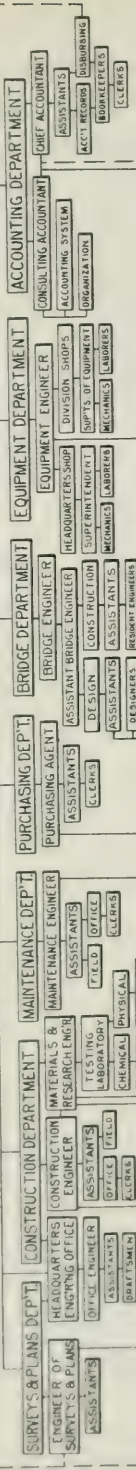
ASST. SECRETARY
DISBURSING OFFICER

ASST. STATE HIGHWAY ENGINEER
PERSONNEL

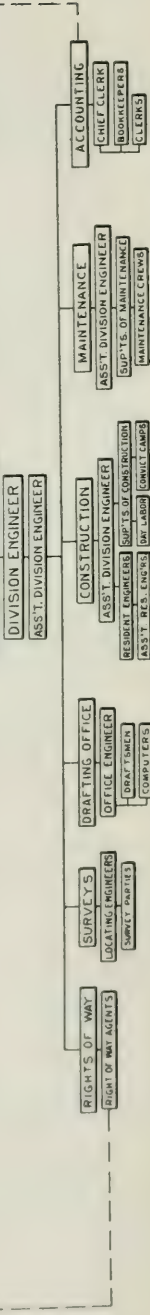
CONVICT CAMP MANAGEMENT
Supt. PRISON ROAD CAMPS

LEGAL DEPT.
ATTORNEY
CONTRACTS
LEGAL FORMS

PUBLICITY
EDITOR
CALIFORNIA HIGHWAYS
NEWS LETTER



DIVISIONS TO X



ORGANIZATION OF THE CALIFORNIA HIGHWAY COMMISSION, 1926.

BIENNIAL REPORT

OF THE

CALIFORNIA HIGHWAY COMMISSION

NOVEMBER 1, 1926.

The members of the California Highway Commission herewith submit the biennial report upon state highway operations for the seventy-sixth and seventy-seventh fiscal years, ending June 30, 1926. Expenditures, construction projects completed and under way, and similar data are included in proper sequence in the body of the report.

Our construction work, in comparison with past biennial periods, has been limited to \$12,025,605.57 including overhead, on account of lack of new construction funds. The three bond issues had been previously expended except a balance of \$3,000,000, and our only other available fund was federal aid, approximating \$2,500,000 per annum.

NEW CONSTRUCTION

In the matter of new construction, we have maintained a policy of confining the work to extensions of improvement on interstate and main line highways, to the greatest possible extent.

This report will show that quite material progress has been made in that direction. Marked improvement is noted in our records and by the motorist, on the Redwood Highway, the Pacific Highway, the Truckee Highway, the San Diego-Yuma Highway, Needles to Barstow, Mecca to Blythe and the Coast Route in the southern part of the state.

A project of considerable importance, undertaken during this biennium, is the Bay Shore Highway from San Francisco to San Jose. The funds thus far expended, practically \$500,000, have been supplied entirely by the city of San Francisco.

We regard the completion of the all-year road from Merced to the Yosemite Valley as of primary importance to the state. This project is an outstanding example of the effectiveness of convict labor, which subject is discussed at length below.

RECONSTRUCTION

Our program for reconstruction and maintenance has been aggressive. Receipts from the two cent gas tax and motor vehicle license fees for the biennium have aggregated the sum of \$20,369,144.70. A detailed statement of its expenditure is recorded in this report. In the reconstruction program, the recommendations of the State Highway Engineer have been based upon traffic congestion and condition of pavement, and we believe the best interests of the state as a whole have been conserved.

In conformity with the established policy, reconstruction work has been confined as nearly as possible to main line highways, such policy being justified by the constantly increasing traffic. Reconstruction expenditures for the biennium, including overhead, total \$10,956,888.18.

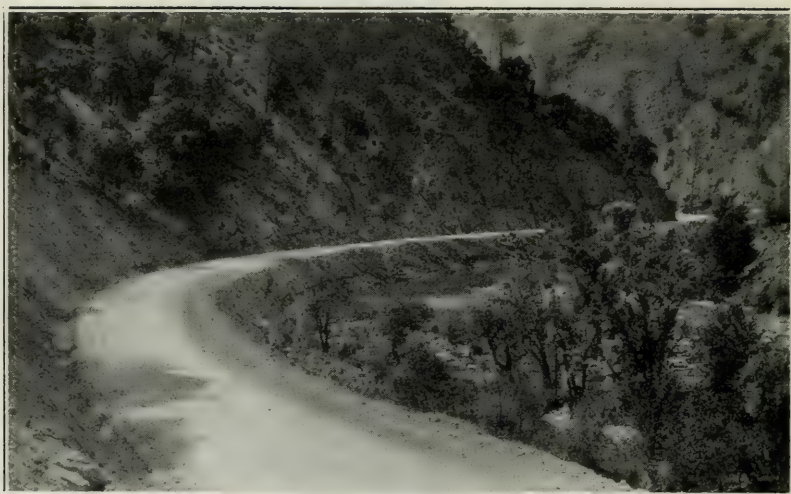


PLATE I. State Highway constructed with convict labor along the Merced River in Mariposa County.



PLATE II. Reconstructed State Highway over Ortega Hill in Santa Barbara County.

MAINTENANCE

Most satisfactory progress has been made in maintenance. Under authority of the law enacted by the 1925 legislature and signed by the Governor, the Commission was enabled to take over for maintenance approximately 1200 additional miles of roads legally in the system but never having had state service. A year's program of this additional service has resulted in a very marked improvement in the traversable condition of these roads and has very considerably curtailed the pressure on the Commission for more costly improvements. Maintenance expenditures during the biennium, including overhead, total \$8,842,611.53.

SYSTEM OF CONSTRUCTION

It has been the aim of the Commission to establish a system of construction in accordance with the highest standards of engineering practice. Our research department has carried on investigations and compiled data which will have the effect of greatly prolonging the useful life of all types of pavement used by the state. The Commission has a just pride in the beneficial results of the investigations of this department.

CONVICT LABOR

In our report of 1924 reference was made to convict labor. During the past biennium this labor has been employed in various localities. Comparative cost of contract construction and convict labor construction is recounted elsewhere.

The employment of convicts on state highway work is justifiable from every viewpoint. The cost of construction is at least no more than by contract and the state is relieved of the cost of maintaining a large number of men in prison, as they support themselves in camp. The state is also relieved in many instances of caring for minor children of prisoners, as the law provides that a portion of the convict's earnings shall be used for the support of dependents. One of the greatest benefits of the system is to the prisoner himself. It takes him away from prison environment and makes him self-supporting, thereby restoring his self-respect. At the end of his term it sends him out into the world hardened to toil, and with sufficient funds to support himself until he can place himself in some useful employment.

In this connection we recommend the enactment of a law providing an annual appropriation from the general fund, not less than \$1,800,000, for the enlargement of prison labor operations.

In arriving at this figure, we base our recommendations on the known costs per convict day over a year's period. These records show the divisions of cost to be: Free men pay roll, \$1.50; convict pay roll, \$1.80; equipment rental, etc., including steam shovels, trucks, tractors, etc., \$1; explosives, construction materials, miscellaneous, (gas, oil, etc.), \$1.70; a total of \$6 a day for each prisoner employed. These figures indicate a fair average on which we base our estimate of cost to maintain 1000 convicts on highway construction. Such an appropriation would really cost the state little, as a substantial saving in maintenance cost of state prisons would be effected. An enlarged program of prison camp work will result in the mountainous and



PLATE III. State Highway constructed with convict labor along the Smith River in Del Norte County



PLATE IV. Subway under Sacramento Northern Railroad on State Highway north of Sacramento.

recreational areas being provided with adequate highways many years in advance of what would be possible without convict road building assistance.

BRIDGES AND GRADE SEPARATIONS

A problem of pressing importance is presented by the urgent need of construction of many major bridges on the highway system and the intolerable grade crossing situation.

The State Highway Engineer, after careful analysis, estimates that it will cost fully \$15,000,000 to provide suitable bridge structures on the present highway system, of proper strength and width to care for present and reasonably future traffic. No such sum of money seems available during the time the construction of these structures will become actual necessities, and some plan of finance, therefore, should be devised to meet the situation.

During the earlier period of highway construction it was the policy for counties to meet the cost of bridge construction, but with the present type of bridges, made necessary by expanded traffic, it has become an impossibility for most of the counties to finance their building. Considering the fact that many of the larger and more expensive bridges are located in counties of small assessable property valuation, our recommendation becomes the more important. At the present time there exists in one county alone a vital need for the construction of bridges which will cost \$750,000, an amount far beyond the financial ability of the county in question.

GRADE SEPARATIONS

Scores of lives are forfeited and hundreds of accidents are being recorded every year at grade crossings. The only remedy for this greatest hazard of motor vehicle transportation is in separating the highway and railway grades. The State Highway Engineer has estimated costs, and reports that it will involve the sum of approximately \$10,000,000 as the state's share. Here again, no fund seems available to meet the universal demand for this class of construction.

We, therefore, recommend a bond issue of \$25,000,000, to be made available over a period of years at an annual rate sufficient to permit rapid progress in correcting the existing situation, as relates to bridge construction and grade separations.

Other states are faced with and meeting the problem of grade separations. New York recently passed a bond issue of \$300,000,000 for the purpose. Of this sum \$75,000,000 is allocated as the state's share. Of the remainder, the counties or localities and the railroads will be afforded long term loans on a division of \$75,000,000 to the counties and \$150,000,000 to the railroads.

In connection herewith we refer to the report of the Highway Advisory Committee of 1925, in which is incorporated a like recommendation. This committee reported after a thorough investigation of the subject.

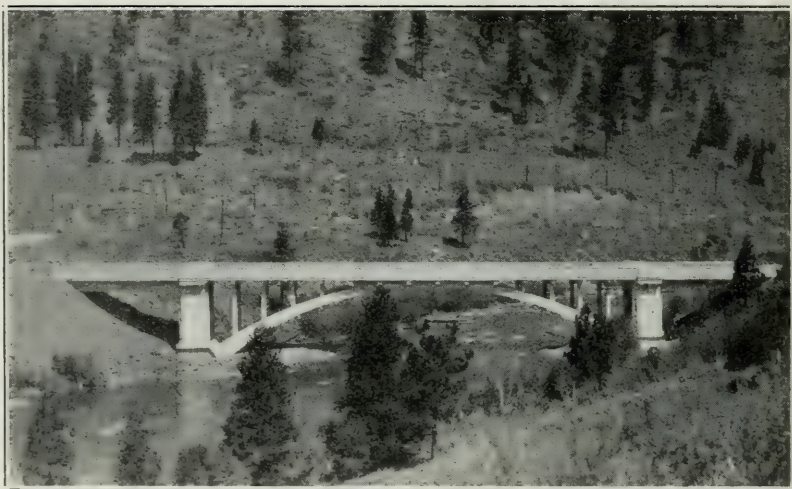


PLATE V. Bridge across the Truckee River, near Boca, in Nevada County.

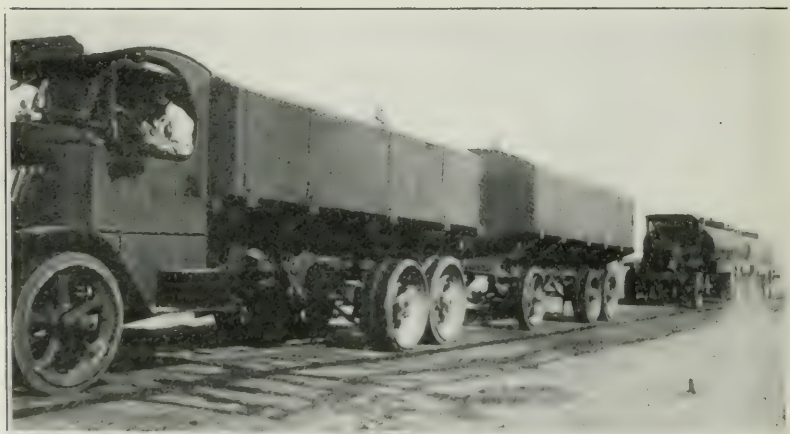


PLATE VI. Oil trucks on the State Highway near Oasis in Imperial County.

PROTECTION OF HIGHWAYS

We reaffirm our statement made in 1924 Biennial Report that police protection be given the highways. Overloading of trucks and excess of speed is a menace to both life of persons and lasting quality of pavements. The law providing a state police should be adequately fortified to the end that officials can exercise their authority without personal loss as is now the case. An amendment to the law is recommended to make this possible.

PAYMENTS TO COUNTIES

It has become apparent that a number of counties with little assessable property and small automobile registration are badly handicapped in providing funds for the care of county roads which connect with the state highway system.

In many instances these roads are used and worn out more by automobile owners from the centers of population in visiting recreational areas than by the residents of the counties.

Counties now participate with the state in an equal division of the motor vehicle license fees and gas tax receipts in proportion to the number of automobiles registered in the county. In a few instances the amount so returned is nominal and can be used to little advantage for permanent improvement.

After full consideration of this subject the Commission recommends that the law be amended to provide that each county shall receive at least \$15,000, the remaining sum subject to distribution thereafter being allocated on the present basis of registration of automobiles. Such a change would cost the larger and richer counties very little and would be of material assistance to the smaller counties. The 1925 records disclose that nine counties would benefit and that only about \$100,000 would be involved out of a total distribution of approximately \$11,000,000.

RIO VISTA BRIDGE

This bridge, spanning the Sacramento River, was constructed by the counties of Sacramento and Solano under permit and agreement with the United States War Department in March, 1917.

It was taken over by the state as part of the highway system by act of the legislature, as set forth in chapter 831 of the 1921 Statutes. In the War Department permit for its construction is a clause as follows:

5. That if and when the river is widened by proper authority, such work may be done across the site of the bridge, without delaying the progress of such work to provide for bridge crossing or to give notice thereof, and that such extra spans as may be necessary to fill the portions of the bridge crossing and approaches as may be thus destroyed, shall be built by the permittees, their assigns or successors, without claim of any kind against the United States for compensation.

The federal government is now engaged in widening the Sacramento River at the point of the bridge location and has called upon the state through the Highway Commission, as successors in interest, to construct additional spans to conform to their plans. This being part of a legislative act highway, there is no fund available from which the cost of construction can be paid.

In view of the fact that the progress of the federal flood control program is being interfered with and the further fact that our obligation is unquestioned, it is imperative that immediate action be taken on the federal request. It, therefore, appears to be a matter for which special appropriation should be provided, and we recommend that an appropriation of \$200,000 be made from the General Fund of the state for this construction, that sum being the cost as estimated by the State Highway Engineer.

CALIFORNIA HIGHWAY COMMISSION,

HARVEY M. TOY, Chairman,
LOUIS EVERDING,
NELSON T. EDWARDS.

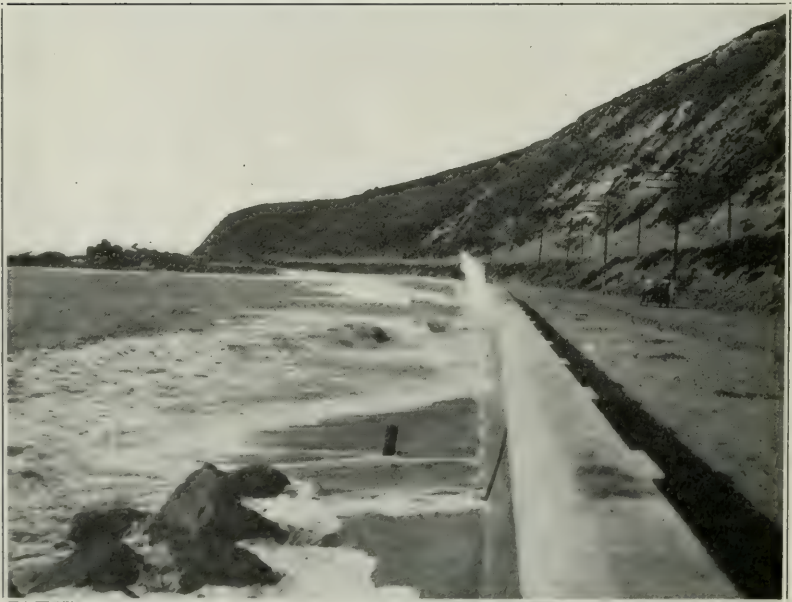


PLATE VII. Rincon Seawall on the Coast Highway in Ventura County.

APPENDIX A

REPORT OF THE STATE HIGHWAY ENGINEER TO
THE CALIFORNIA HIGHWAY COMMISSION

NOVEMBER 1, 1926.

To the CALIFORNIA HIGHWAY COMMISSION:

GENTLEMEN: The biennial period from July 1, 1924, to June 30, 1926, has been characterized by steady and systematic progress in all phases of state highway activities:

NEW LAWS

An event of major importance was the enactment by the 1925 legislature of a measure sponsored by the Highway Commission, which clarified many situations of legal ambiguity in previous measures concerning the state highway work. Provisions which simplify the condemnation of land required for rights of way, and creating the Highway Commission's right to acquire additional parallel right of way for the preservation of timber were included in the new law. Another important feature makes it mandatory upon the part of the state, upon request of the trustees of any city having less than 2500 population, to take over and maintain connecting streets through the municipality.

Probably the most important feature of this act is the one under which the Highway Commission is directed to undertake maintenance on all traversable state highways, whether constructed or unconstructed.

REVENUES AND EXPENDITURES

The revenue from the gas tax and motor vehicle license measures, passed at the 1923 session of the legislature, has been sufficient to permit a healthy activity on the part of the highway organization. The details of revenues and expenditures for each fiscal year of this biennium are shown in the following table:

REVENUES JULY 1, 1924, TO JUNE 30, 1926

	<i>July 1, 1924 to June 30, 1925 Amount</i>	<i>July 1, 1925 to June 30, 1926 Amount</i>	<i>Total for biennium Amount</i>
Bond issues.....	\$3,181,500 00		\$3,181,500 00
Motor vehicle license fees.....	3,079,658 26	\$3,432,610 58	6,512,268 84
Gas tax apportionment.....	6,354,611 72	7,502,264 14	13,856,875 86
Federal aid.....	3,371,711 00	3,287,067 83	6,658,778 83
Contributions	495,935 09	375,733 09	871,668 18
Totals	\$16,483,416 07	\$14,597,675 64	\$31,081,091 71

EXPENDITURES JULY 1, 1924, TO JUNE 30, 1926

	<i>July 1, 1924 to June 30, 1925</i>	<i>July 1, 1925 to June 30, 1926</i>	<i>Total for biennium</i>
Overhead	\$1,542,609 75	\$1,409,928 40	\$2,952,538 15
Maintenance	3,710,598 19	4,478,737 20	8,189,335 39
Reconstruction	4,008,045 32	5,789,430 23	9,797,475 55
New construction.....	6,518,622 68	4,367,133 51	10,885,756 19
Totals	\$15,779,875 94	\$16,045,229 34	\$31,825,105 28

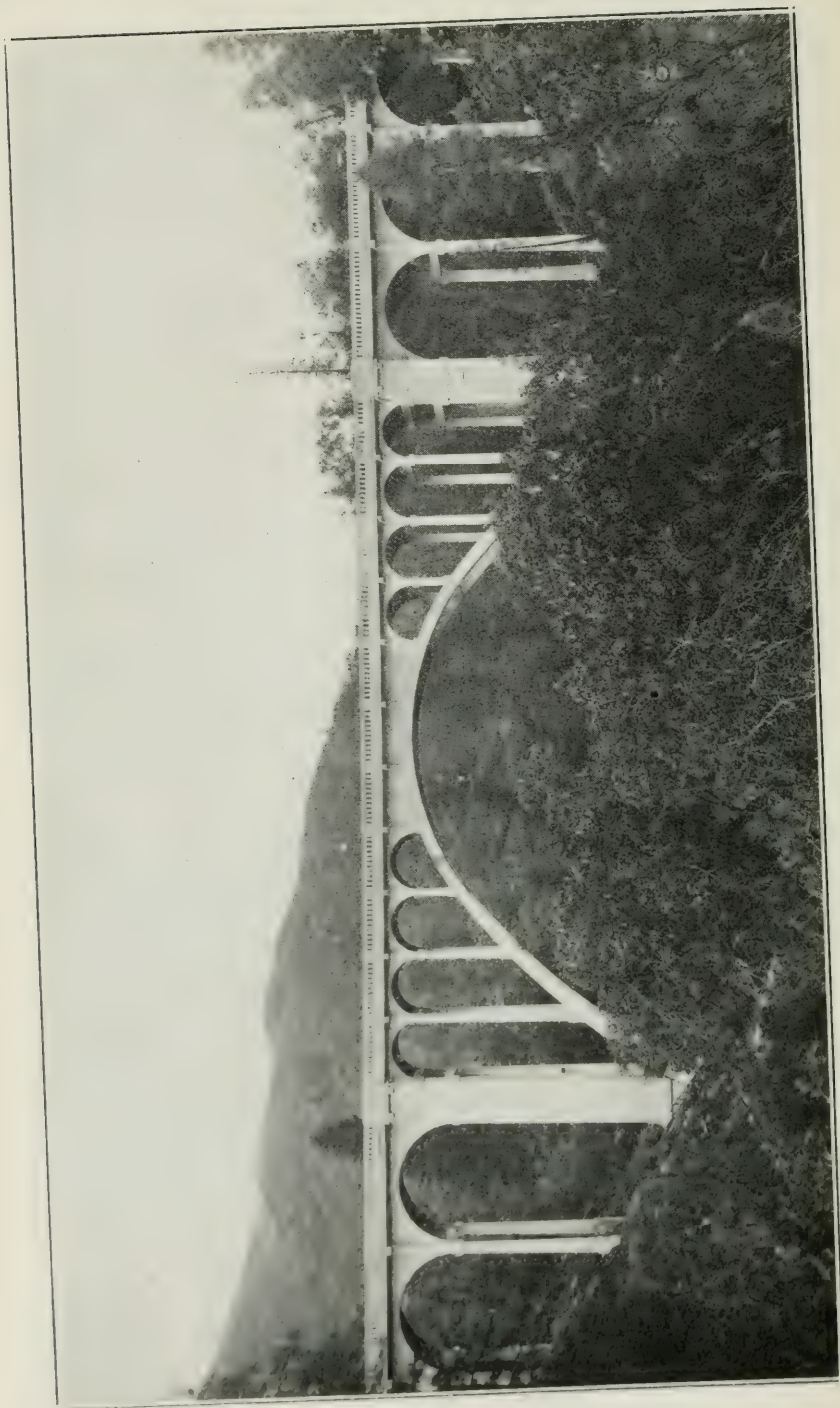


PLATE VIII. Charley Creek Bridge in Shasta County.

CONTRACT PRICES

Prices paid for highway work have shown a decline during this biennium. Some of the reduction may be attributed, perhaps, to a standardization of specifications, contracts and plans. In so far as possible, in accordance with state law, it has been endeavored to closely define all details of requirements which might be subject to variation, and the result has been to render state highway contracts more popular with reputable contractors, thereby tending to reduce bids. Average contract prices during this biennium as compared with the preceding, are shown below:

AVERAGE CONTRACT PRICES, JUNE 30, 1921, TO JUNE 30, 1926

Year	Grading (per cu. yd.)	Asphalt concrete including all materials (per ton)	Concrete pav'tmt including all materials (per cu. yd.)
June 30, 1921, to June 30, 1922-----	\$0 71	\$7 92	\$14 29
June 30, 1922, to June 30, 1923-----	0 74	8 10	13 18
June 30, 1923, to June 30, 1924-----	0 75	7 27	13 49
June 30, 1924, to June 30, 1925-----	0 59	6 43	10 85
June 30, 1925, to June 30, 1926-----	0 44	5 13	10 58

Further comparisons of prevailing contract prices with those of preceding years are shown in detail in Appendix R.

PROGRESS IN HIGHWAY CONSTRUCTION

Since July 1, 1924, the following mileages of highway, classified as to type, have been accepted by the Commission, including newly constructed highways and reconstructed highways:

HIGHWAYS CONSTRUCTED

New Construction

	Placed under contract		Total miles
	Prior to July 1, 1924 miles	July 1, 1924 to June 30, 1926 miles	
Graded or rock surfaced-----	230	95	325
Bituminous macadam-----	10	10	10
Portland cement concrete-----	18	15	33
Asphalt concrete on macadam or bituminous base -----	--	2	2
Total new construction-----	258	112	370

Reconstruction

Graded or rock surfaced-----	26	33	59
Bituminous surface-----	6	7	13
Portland cement concrete-----	58	38	96
Asphalt concrete on macadam or bituminous base -----	3	11	14
Asphalt concrete on Portland cement concrete--	14	18	32
Portland cement concrete pavement widening--	8	35	43
Total reconstruction-----	115	142	257
Total new construction and reconstruction	373	254	627

In addition to the above, there have been accepted by the Commission 65 bridges and grade separation structures, 24 of which were placed under contract prior to July 1, 1924.

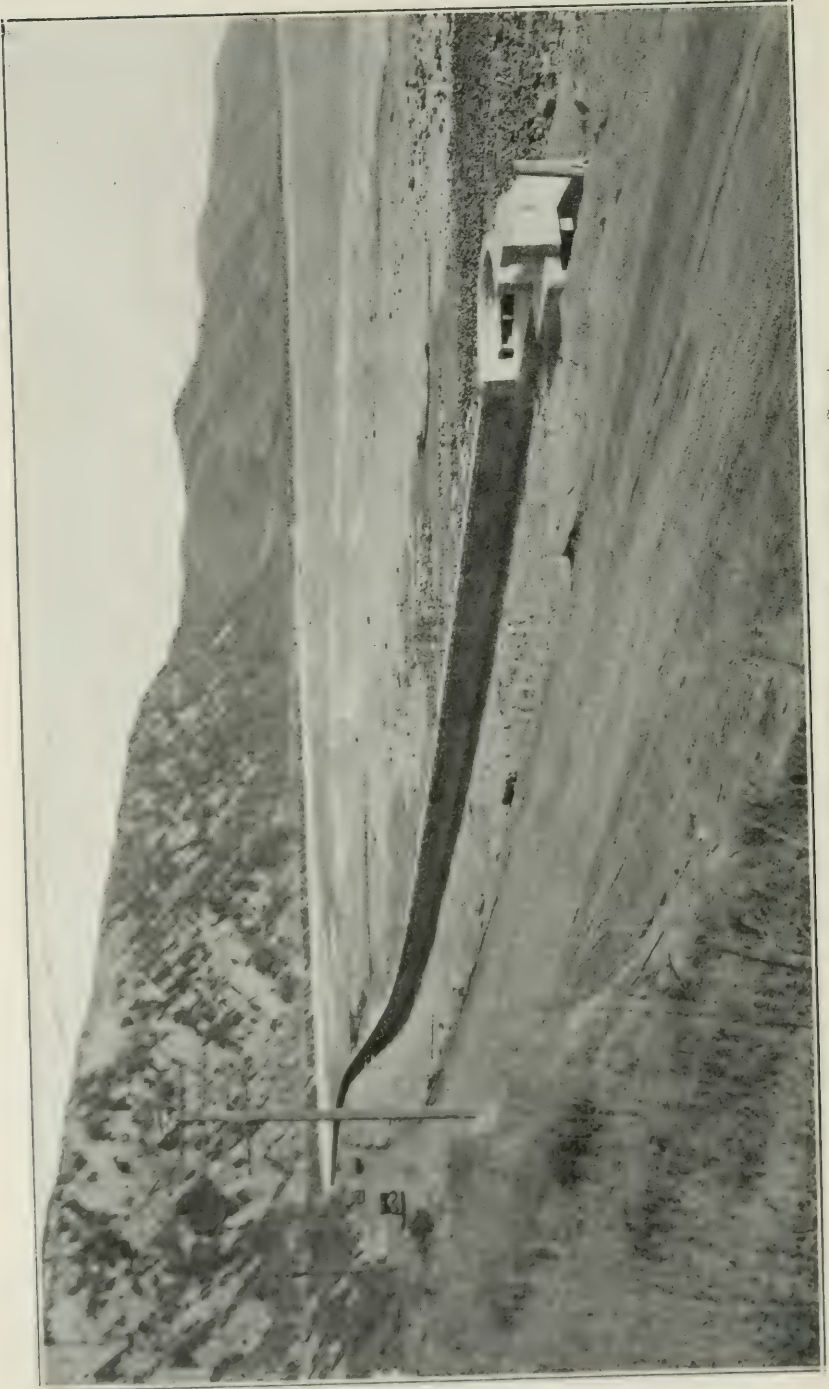


PLATE IX. Rincon Seawall along the Coast Road in Ventura County.

On June 30, 1926, the following mileage of highways was under contract and in progress of construction:

HIGHWAYS UNDER CONSTRUCTION

New Construction		Miles
Grading or rock surfacing-----		*169.52
Bituminous macadam-----		6.21
Portland cement concrete-----		10.27
Asphalt concrete on macadam or bituminous base-----		6.45
Subtotal -----		192.45
Reconstruction		
Grading or rock surfacing-----		28.75
Bituminous macadam-----		9.64
Portland cement concrete-----		38.85
Asphalt concrete on macadam or bituminous base-----		6.11
Asphalt concrete surface on Portland cement concrete-----		28.00
Subtotal -----		111.35
Total under construction-----		303.80

*Includes 56.9 miles under construction by U. S. Bureau of Public Roads with Forest Highway funds.

OVERHEAD EXPENSE

Diligent and continuous effort has been exerted to accomplish a reduction of overhead expense in the highway work. Work on preliminary surveys has been curtailed to the minimum necessary to obtain proper data for preparation of plans. The machinery of preparing plans has been adjusted by standardizing details of the drafting work. Many contracts have been awarded on a basis of using preliminary estimates for final payment, thereby eliminating the expense of final surveys. Reports and other red tape of minor importance have been eliminated where possible, so that field men have more time to devote to their work.

The number and size of day labor jobs authorized has been greatly reduced, and a practice has been inaugurated of taking informal bids in the locality, for portions of day labor work susceptible of being done by contract.

Each department of our work is in charge of a responsible head, and close contact is maintained with the division engineers and field men. This tends to greater economy, both in overhead and in the construction expense.

ACCOUNTING SYSTEM

During this period, the greater part of a study and modification of the accounting system was accomplished. This work was done at our request under the direction of the State Board of Control, which detailed one of their accountants to the work. A system has been devised, and on June 30, 1926, is ready for complete installation throughout all the offices, which has for its object the rapid accumulation of all accounting data soon after the last day of the current month.

The new system has as its basis the performing of the accounting work in the division offices, each functioning as a separate unit. The division reports are combined in the headquarters office to make up a monthly report for the operations of the entire organization. The accounting system is explained in further detail under Appendix L.

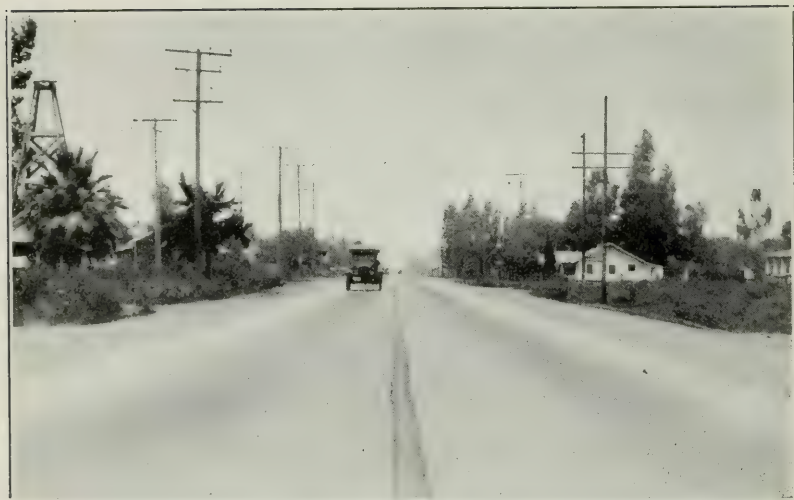


PLATE X. State Highway in San Bernardino County.



PLATE XI. Skyline Boulevard in San Mateo County.

COMMITTEE OF NINE

During this biennium the Highway Advisory Committee, the appointment of which was authorized by the 1923 legislature, performed the major part of the work.

Mr. Louis Everding, member of the Highway Commission, and the writer, as State Highway Engineer, served on this committee throughout its existence. In 1924 the committee was accompanied on many trips, and the entire state highway mileage was inspected. These trips were followed by numerous meetings during December, 1924, and January, 1925, at which the members discussed various questions bearing on the future of the California highway system.

The committee was given free access to the highway files, and at their request, an estimate of the cost of completing the state highway system as it then existed, was prepared by the highway organization. This estimate is set forth in detail under Appendix N. Care consistent with the purpose for which it was intended was given to its preparation. In the absence of surveys and plans, and, in some cases, even traversable roads which facilitated inspection, it is not considered that the estimate is close or final.

Many uncertain factors were immediately foreseen when the period of duration of highway construction was considered; therefore, the detail of this estimate for any particular highway may later be found inaccurate. However, it is believed that this work of the highway organization for the committee has been instrumental in bringing home to the people of the state a realization of the magnitude of the state highway project, and has impressed upon them the fact that its financing and orderly progress are matters of state-wide importance.

DEPARTMENTAL ORGANIZATION

The natural channels into which the work of highway construction divides itself are recognized by the organization of definite departments to handle certain activities. This type of organization permits individual engineers to devote their entire time to a particular branch of the work, thereby developing their full usefulness in specialization. Under this arrangement, our departments are as follows:

- Surveys and Plans Department.
- Construction Department.
- Maintenance Department.
- Equipment Department.
- Bridge Department.
- Accounting Department.

In addition to these, there are responsible heads in charge of convict labor work, purchasing, and publicity. Résumés of the responsibilities and activities of each department are found later in this report.

PRISON ROAD CAMPS

During this biennium, thirty miles of highway have been graded through prison road camps. The outlay has been \$1,882,900.

The transfer of state's prisoners from the confinement of the prison to the healthy atmosphere of the road camps is a branch of our work which is of inestimable benefit to the state as a whole.

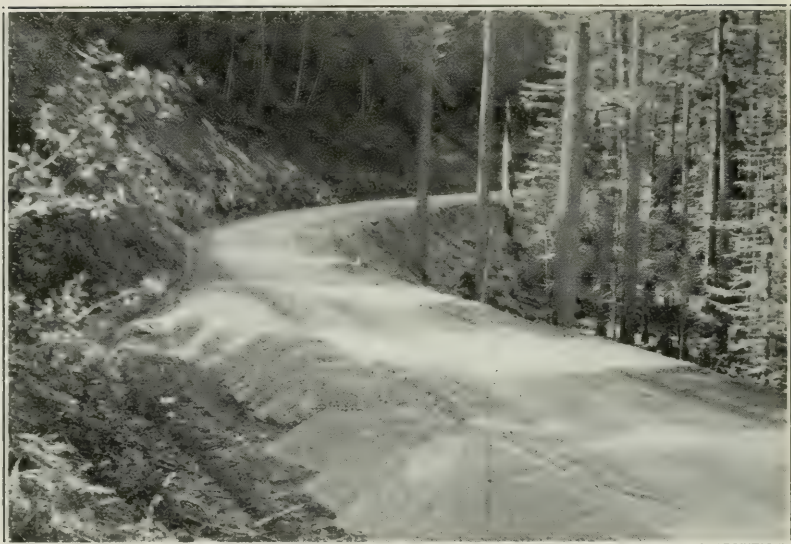


PLATE XII. State Highway constructed with convicts along the Smith River in Del Norte County.

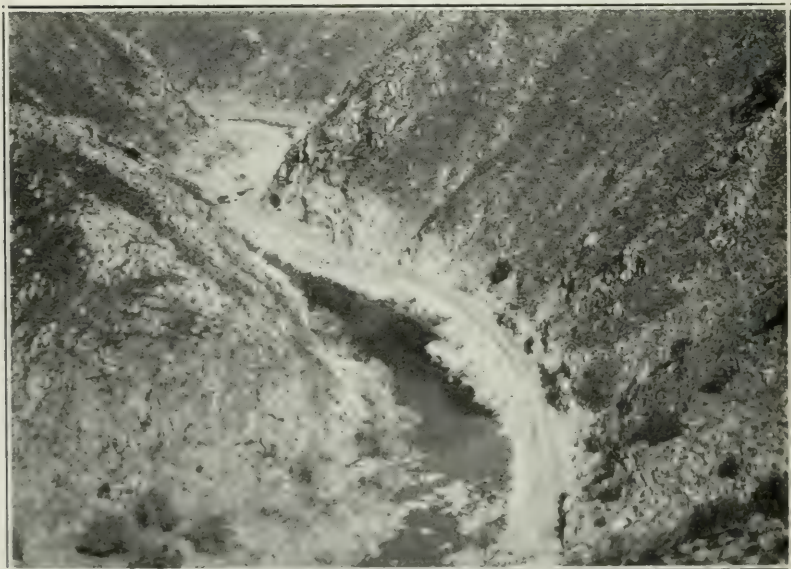


PLATE XIII. Kern River Canyon road constructed with convict labor in Kern County.

When prison camps are organized, the Highway Commission, charged with the duty of expending state funds in the construction of highways, regards the road building activities of the camps as a major day labor operation of highway construction, and it becomes our duty to conduct the work economically so that the state will benefit by the accomplishment of construction at low cost in addition to the other benefits.

The economical performance of road work through these camps requires primarily that the work be in charge of superintendents and engineers of outstanding ability in the use of equipment and the handling of men. Large units of equipment are necessary on these jobs for the reason that no matter if men work only for their keep, they can not compete with modern earth moving machinery in daily output. Rapid progress is necessary on work done by prison camps as well as by contract, particularly on primary roads. Therefore, we find that our convict operations require not only man power, but also shovels, compressors, drills, pumps, trucks, etc.; materials and supplies such as powder and dynamite, drill steel and pipe; also, a considerable number of free men to act in supervisory capacities, as superintendents, foremen, timekeepers, mechanics, truck drivers, and other skilled labor.

Analysis of the Briceburg job, where 17 miles of highway were graded between Briceburg and El Portal, and the Kern River job, where 8.3 miles of highway were graded westerly from Democrat Springs, is shown in the table below:

ANALYSIS OF BRICEBURG-EL PORTAL JOB.

			<i>Per cent</i>
Amount paid prisoners -----	\$334,678	27	32.8
Amount paid free labor -----	196,692	00	19.3
Supplies and construction material -----	299,807	12	29.3
Equipment rental -----	189,873	99	18.6
Totals -----	\$1,021,051	38	100.0

ANALYSIS OF KERN RIVER JOB

			<i>Per cent</i>
Amount paid prisoners -----	\$140,939	77	27.5
Amount paid free labor -----	134,733	83	26.3
Supplies and construction material -----	152,582	27	29.8
Equipment rental -----	84,254	49	16.4
Totals -----	\$512,510	36	100.0

From the above figures, it can be seen that to accomplish the work expeditiously, the prisoner expense is only a small part of the total.

We consider that our efforts to perform this construction economically have been attended by a considerable degree of success. Reports on the final cost of these two jobs are set forth below:

BRICEBURG TO EL PORTAL

VI-Mpa-18-E, F, G.

<i>Item</i>	<i>Estimated Cost</i>	<i>Actual Cost</i>
Excavation—unclassified, per cubic yard -----	\$0 84	\$0 904
Structure concrete, per cubic yard -----	35 00	43 43
Hauling and installing corrugated metal pipe culverts, per lineal foot -----	1 46	1 468

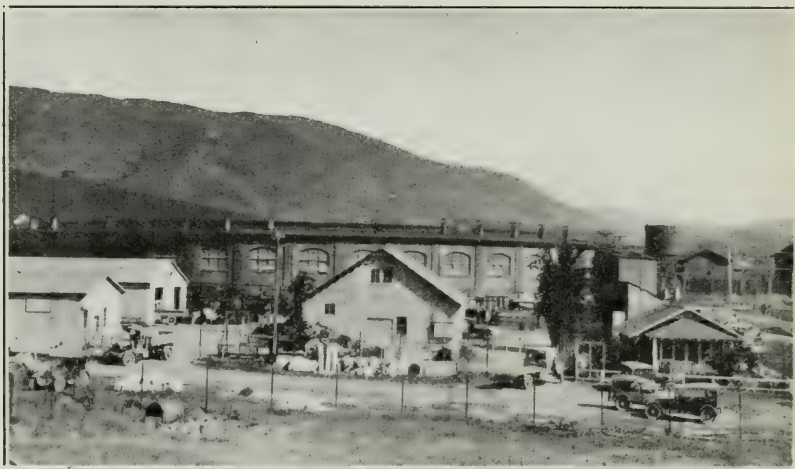


PLATE XIV. Maintenance Station and foreman's cottage at San Luis Obispo.



PLATE XV. Lankershim shop building in Los Angeles.

FIRST CROSSING KERN RIVER TO DEMOCRAT SPRINGS.

VI-Ker-57-G.

<i>Item</i>	<i>Estimated Cost</i>	<i>Actual Cost</i>
Excavation—unclassified, per cubic yard -----	\$1 00	\$1 004
Structure excavation, per cubic yard -----	3 00	2 67
Structure concrete, per cubic yard -----	35 00	57 50
Rubble masonry, per cubic yard -----	5 00	5 04
Riprap, per cubic yard -----	1 00	0 78
Hauling and installing corrugated metal pipe culverts, per lineal foot -----	1 76	1 273

The cost of performing the individual items of the work compares very favorably with prevailing contract prices for similar work. If prison road work can be conducted with costs as favorable as those shown above, it has justified its existence from an economical standpoint, in addition to the undisputed benefits to society.

Further analysis of the above figures shows that our cost of operating prison road camps is about \$6 per prisoner per day, including all charges.

Prison road camps can perform work most economically in remote locations in heavy mountainous territory where the opportunities to escape are reduced to a minimum, and where the work is sufficiently heavy to not require the frequent moving of camps. The present state highway system offers few locations meeting these requirements on main line roads. The state should concentrate all possible funds upon primary roads until they are completed.

In view of this situation, it would seem that special appropriations for convict camp operation should be authorized by the legislature, so that the number of prisoners, the locations selected for work, the size of the camps and all other details, will not need to be considered in connection with the other funds of the Highway Commission, all badly needed to complete main roads.

Our financial situation is such that for the next fiscal year not over 250 men can be financed in road camps. These will be located in three camps, as at present; the Crescent City camp on the Crescent City-Grants Pass Road in Del Norte County, the camp on Route 15, Tahoe-Ukiah Road in Lake County, and a small camp on the Briceburg Road in Mariposa County. This number will cost about \$1,500 per day, or nearly \$40,000 of cash outlay per month.

One thousand men in prison road camps, which number has been advocated by many interested agencies, would, at the same rate, cost the state \$1,800,000 per year, and would probably result in completely grading 30 to 35 miles of highway per year.

MAINTENANCE STATIONS

During this biennium, the Maintenance Department has prepared a plan to be followed for the future location and equipping of maintenance stations. According to this plan, 112 stations are now owned, equipped and in use, and 111 additional stations will ultimately be required. It is our policy to gradually locate and acquire suitable sites, and construct the necessary facilities. During the past biennium, \$476,818 have been devoted to this purpose from the State Highway Maintenance Fund. The cost, as at present estimated, for acquiring and equipping all the sites which will be ultimately required, is \$694,400 additional.



PLATE XVI. Reconstructed state highway near Pit River bridge in Shasta County.



PLATE XVII. State Highway between Holtville and East High Line Canal, Imperial County.

Well equipped maintenance stations, including foreman's cottage, established at locations convenient to the road sections, result in more satisfactory work and higher class personnel, with better care of equipment.

DIVISION OFFICES

During this period, division offices and shop buildings have been constructed or arranged for at Redding, Division II; Fresno, Division VI; and San Bernardino, Division VIII. At each of these locations, areas of about three acres were obtained, providing ample room for present needs and for expansion.

Shop buildings only have been constructed or arranged for at Lankershim, Division VII; and at Bishop, Division IX.

The physical equipment and facilities for doing work of the Highway Commission have never been in better condition than they are at present.

ENCROACHMENTS

During this period, a study has been started, which, when completed, will be the basis of systematizing the issuing of permits for encroachments on the state highways. It is planned to establish ultimate widths of improvement on all of the state highways, to be used in the issuance of permits for the necessary encroachments, such as pole lines, water and gas mains, tree planting, sidewalks, etc. When this plan is finally perfected and in operation, the issuing of permits, and the relations with those desiring to make encroachments will be greatly simplified.

RESEARCH

Under the Construction Department, Mr. C. S. Pope, Construction Engineer, and Mr. C. L. McKesson, Materials and Research Engineer, have aggressively carried on the routine testing work attendant upon highway construction, and also important research work.

In 1924, in conjunction with the Lewis Institute of Chicago, extensive investigation of the use of calcium chloride for curing concrete was made at our laboratory. The results of this investigation have already been published by the Lewis Institute, due credit being given to the California Highway Commission.

In 1926, in conjunction with the U. S. Bureau of Public Roads, a systematic investigation of the loss of material on rock surfaced roads was undertaken, including methods of preventing this loss by the use of asphaltic binders. This investigation is still under way. The Bureau of Public Roads is furnishing a corps of their technical field men and laboratory experts as their share of the project.

Under the direction of the Construction Department, aided by laboratory studies, the strength obtained in our concrete mixtures has steadily increased. The field men have been furnished data which familiarizes them with the essential principles governing the mixing of concrete. Advances have been made in the proportioning of asphaltic concrete mixtures to increase density, weight, and stability under traffic. Experimental sections have been constructed with surfaces roughened by uniform applications of premixed and heated small rock, designed to keep an open texture of the surface, thereby decreasing possibilities of automobiles skidding.

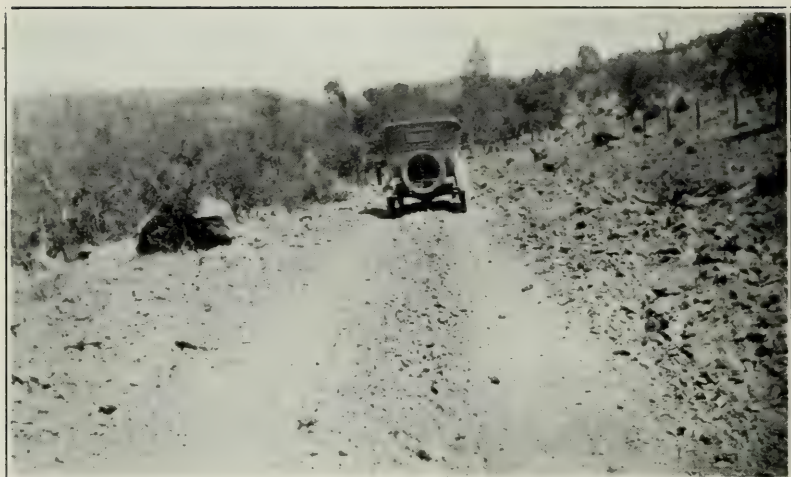


PLATE XVIII. County Road between Red Bluff and Payne's Creek in Tehama County, before being maintained by State.



PLATE XIX. After state maintenance of County road in Tehama County.

CONSTRUCTION FUNDS

The amount of \$10,886,000, set forth in the beginning of this article, which has been expended for new construction during this biennium, checks closely with the receipts of federal aid from the U. S. Government and proceeds from the sale of Third State Highway bonds during the same period. The vastness of the highway system of California prevents progress satisfactory to everyone being made with this amount in construction and extension of good road facilities. The demands of modern traffic are such that makeshift improvements, built at low cost, are entitled to scant consideration from an economical standpoint. Our past experience with traffic increases, both in number and weight, which has forced upon us a heavy outlay for straightening, widening and thickening our already built roads, makes it seem folly, in a state as wealthy as California, for the highway department to now enforce policies of inadequate road building. Our improvements must be planned with both eyes on the future.

It is believed that the U. S. Government, in granting federal aid to this state, is interested primarily in the completion of the federal aid highway system. The government has been most generous in permitting the state to collect federal aid on projects which are really reconstruction and widening of highways already classed as constructed. It would be presumptuous for us to assume that this generous attitude will be maintained unless the people of the state provide money for that which the government is primarily interested in, namely, the extension and completion of the federal aid highway system. Ten million dollars per year is necessary to make a satisfactory showing of completed state highways, including the federal aid system. We are unable to believe that the people of this state, who pride themselves on their good road system, are unwilling to authorize further state highway construction to this extent.

Respectfully,

R. M. MORTON,
State Highway Engineer.

MILEAGE BY TYPES OF STATE HIGHWAYS CONSTRUCTED, JUNE 30, 1926.

	Earth and rock surface	Bitumi- nous macadam	Portland cement concrete	Asphalt concrete on macadam or bituminous base	Asphalt concrete surfacing on Portland cement concrete	Totals
Bond act roads constructed or improved by the California Highway Commission.....	1,244	184	1,612	82	292	3,414
Bond act roads constructed by the U. S. Bureau of Public Roads.....	117					117
Bond act roads paved by the counties and taken over by the state.....		142	91	15	4	252
Legislative act roads constructed or improved by the California Highway Commission.....	36	3	1	1		41
Legislative act roads constructed by the U. S. Bureau of Public Roads.....	9					9
Legislative act roads paved by the counties and taken over by the state.....		18	5			23
Total constructed mileage.....	1,406	347	1,709	98	296	3,856

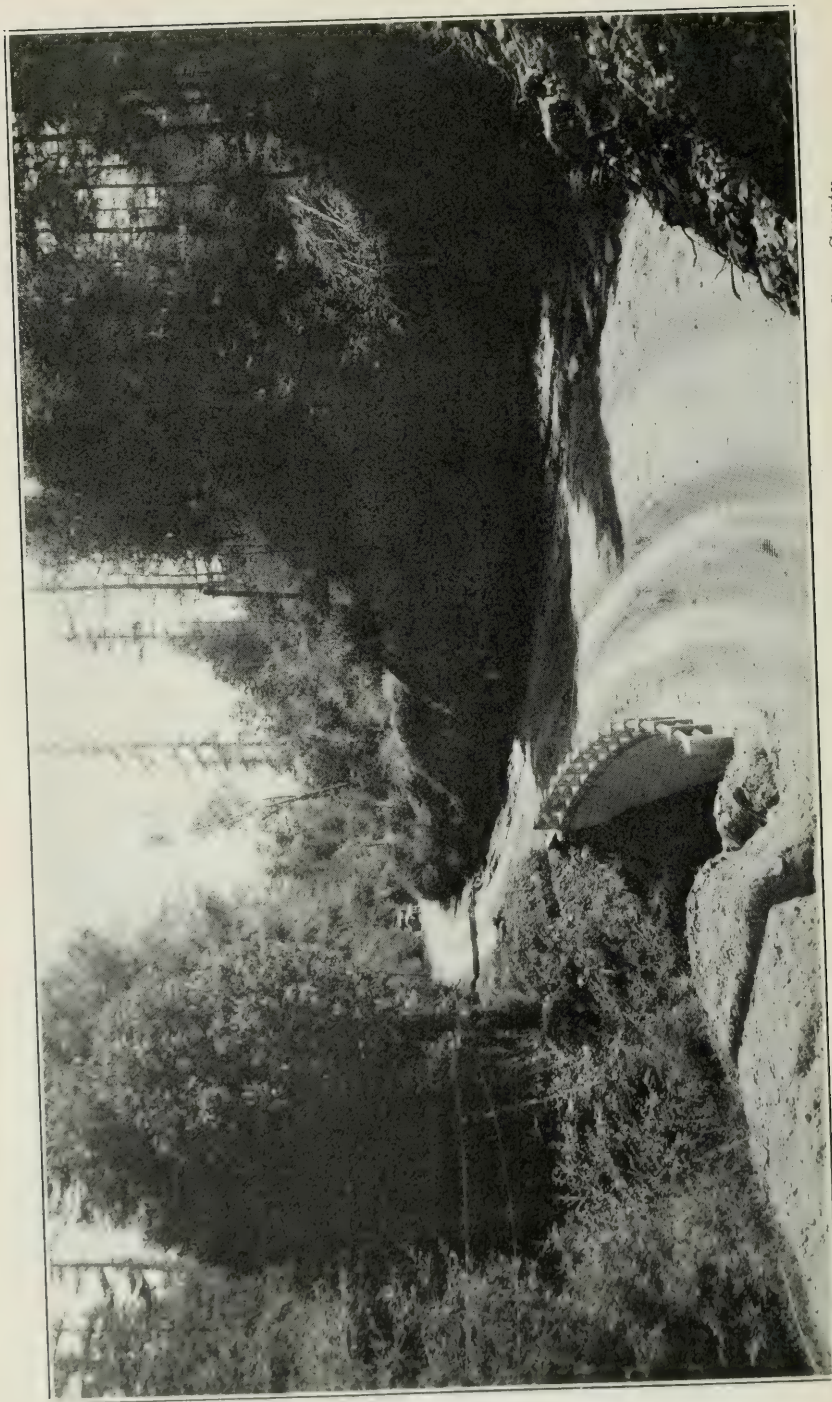


PLATE XX. State Highway between Boulder Creek and California Redwood Park in Santa Cruz County.

APPENDIX B

LEGAL DEPARTMENT

By PAUL F. FRATESSA, Attorney

The work of the Legal Department of the California Highway Commission has more than tripled since the session of the legislature in 1925, due to the fact that the state has found it necessary to obtain so many rights of way.

A right of way department was established under the supervision of Charles M. Fanning, as right of way agent. Many parcels of land have been purchased, thereby requiring a great amount of work in passing upon the titles of the property involved. In addition to this, the following suits have been brought to condemn two hundred forty-six parcels of land:

People versus	County	Number of parcels involved	Number of defendants involved
Lettie P. Abbott et al. -----	Santa Barbara	87	142
Austin G. Akers et al. -----	Sonoma	26	79
Margaret K. Andrews et al. -----	Santa Barbara	23	54
David Arata et al. -----	San Mateo	33	59
Manuel S. Azevedo et al. -----	Contra Costa	10	26
Thomas R. Bard et al. -----	Ventura	7	15
Clark J. Burnham et al. -----	Placer	4	4
Carson & Tahoe Lumber & Fluming Com- pany et al. -----	Placer	2	1
Carson & Tahoe Lumber & Fluming Com- pany et al. -----	Placer	3	6
Ella W. Collopy et al. -----	San Mateo	1	4
Viola K. Dunne etc. et al. -----	Santa Clara	1	1
Angeline J. Fast et al. -----	Santa Barbara	1	1
Andrew Fragari et al. -----	Sonoma	1	2
Eliza Gagliardo et al. -----	Sonoma	15	38
Hollister Estate Company et al. -----	Santa Barbara	1	4
F. F. Kearney et al. -----	Nevada	1	1
Marblehead Land Company et al. -----	Los Angeles	5	4
Mary Ann Meherin et al. -----	San Luis Obispo	11	36
Thomas O'Connor et al. -----	Yolo	2	2
Pacific Electric Railway Co. et al. -----	Los Angeles	4	1
Milos Mitrov Gopcevic et al. -----	Lake	2	3
W. A. Schmidt et al. -----	Los Angeles	1	2
Arthur W. Spencer et al. -----	Riverside	5	12

A number of the above cases have already been disposed of, but there are still eighteen unsettled.

The routine work of attending the meetings of the Commission and advising the engineering department on different questions that are continually arising has been promptly attended to.

The following applications have been filed and heard before the Railroad Commission:

Application for	County	Division
Underpass at Araz Junction -----	Imperial	VIII
Underpass at Atwater -----	Merced	VI
Underpass at Ben Ali -----	Sacramento	III
Underpass at Branagan -----	Orange	VII
Overhead Crossing at Carlsbad -----	San Diego	VII
Overhead Crossing at Del Mar -----	San Diego	VII
Underpass at Las Flores -----	San Diego	VII
Underpass at Mossdale -----	San Joaquin	X
Underpass at Oceanside -----	San Diego	VII
Underpass at Pismo -----	San Luis Obispo	V
Underpass at South San Francisco -----	San Mateo	IV
Underpass near Whittier Boulevard -----	Los Angeles	VII



PLATE XXI. Asphalt concrete pavement between Riverside and Ontario in Riverside County.



PLATE XXII. State Highway between El Centro and Holtville in Imperial County.

The following actions have been taken care of by this department:

H. C. Baker vs. Harvey M. Toy, etc., San Francisco County. Suit against contractor and Highway Commission to collect claim for material and equipment.

Benson vs. Standard Industrial Engineering Corporation et al. Los Angeles County. Suit against contractor for collection of claim.

J. A. Costello vs. California Highway Commission, etc. San Francisco County. Suit to recover additional amount claimed to have been lost by improper weighing of material.

C. M. Everhart et al. vs. A. Adams. Placer County. Suit to stop contractor from cutting trees.

Green vs. County of Madera et al. Madera County. Suit to secure possession of land deeded to state for right of way.

People vs. C. Harold Hopkins et al. Yolo County. Suit for purpose of compelling property owner to remove signs from fence on highway.

Hudson vs. State of California. San Mateo County. Suit against Commission for claim on Contract No. 318.

George F. Pearce vs. Harvey M. Toy. Lake County. Injunction suit attempting to prevent use of land for right of way.

O'Brien vs. Southwest Paving Co. et al. Los Angeles County. Suit against contractor and Highway Commission for removal of material from property.

People of the State of California vs. T. H. Ballard. Modoc County. Suit wherein court held that money from bond issue could not be turped over to the Highway Commission for expenditure.

People of the State of California vs. Charles A. Faul. Kern County. Damage resulting from collision, which was collected.

People vs. Orrill V. Freeman and Samuel J. Whiting. City and County of San Francisco. Suit against Freeman and Whiting, as contractor, to determine payment of funds.

People vs. Phillip Goudy. San Mateo County. Damage claim, tried by jury and judgment given for defendant.

People vs. Hartz et al. Contra Costa County. Suit to compel liquidation of claims on contract.

People vs. H. H. Harlan et al. San Luis Obispo County. Suit to collect damages due to collision.

A number of claims have been filed against the California Highway Commission for damages caused by collisions, but none of them have been paid as the bill providing for insurance on state automobiles failed to give relief, owing to the fact that the Attorney General held that the state had no authority to pay the premiums on such insurance.

Since the writing of the last report no actions have been filed for additional allowances on any contract, as fair adjustments have been entered into to the satisfaction of all concerned.

It is with extreme difficulty that this department has been able to function for the past eighteen months, as the work involved is far more than can be attended to by any one person.

In acquiring rights of way we have found that most of the property owners are reasonable. It is natural that their ideas of the value of their own property should be very much exaggerated, but they are usually willing to discuss the question of value and ultimately accept a fair price. Some property owners, however, have been entirely unreasonable and have demanded a hundred times as much as their property is worth.

Some legislation should be enacted to discourage this condition, such as requiring the assessor to take cognizance of the claimed values in assessing the adjoining property of the same owner for subsequent years.

As the law now stands it is doubtful whether the great benefits to be derived by the property owner, from the construction of a state highway, can be offset against the severance damage as can be done in the case of a city or county. Section 14 of article I of the state constitution should be amended by stating therein specifically that such benefits may be so offset against damages.

Great assistance has been rendered by all of the departments: thus making it possible to accomplish a great volume of work in the past two years.

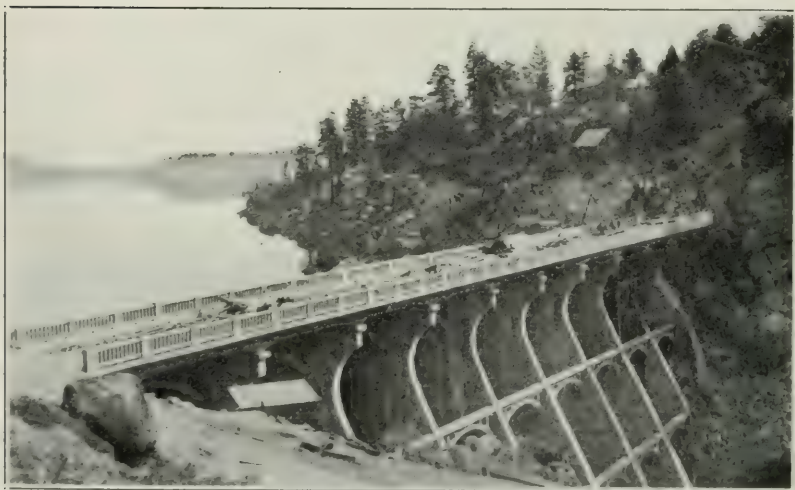


PLATE XXIII. Bridge over Big Bear Lake Dam on State Highway in San Bernardino County. A Forest Highway Project.

APPENDIX C

NATIONAL FOREST HIGHWAY SYSTEM OF CALIFORNIA

By T. E. STANTON, Assistant State Highway Engineer

After several years of negotiation, the Secretary of Agriculture, on April 18, 1925, approved a system of forest highways for California.

Thus, since the last biennial report, the roads of the state upon which forest highway funds may be expended have been definitely determined.

Prior to 1912, federal funds for improvement of roads and trails within the national forests were very limited, consequently in the earlier years work had to be confined largely to the building of pack trails for the rangers to reach the more important localities.

In 1912, congress authorized the Forest Service to use for road and trail construction 10 per cent of the receipts from the sale of timber and other forest products. This appropriation is called the "Ten Per Cent Fund."

In 1916, congress made an annual appropriation for ten years amounting to \$1,000,000 a year.

The last appropriation under this act is therefore for the current year of 1926.

This appropriation is termed the "Section Eight Fund" and the expenditures are reimbursed to the treasury from the forest receipts.

Another appropriation of \$9,000,000 known as the "Federal Forest Road Construction" appropriation was made in 1919.

In 1921, congress appropriated \$15,000,000 additional for forest roads and trails. Of this amount, \$9,500,000 under the designation "Forest Highway Fund" was set aside for work on "forest roads of primary importance to the state, counties or communities within, adjoining or adjacent to the national forests." Such roads are known as "Forest Highways."

Thus congress recognized the obligation of the United States as a land proprietor to reimburse the local agencies for the loss of taxable revenues from areas permanently under federal control.

Over nineteen million acres, or approximately thirty thousand square miles, in California are under the jurisdiction of the United States government as forest areas over which the state has no jurisdiction as regards taxation but for which it must provide the necessary policing and through which, prior to the passage of the "Federal Highway Act," it was required to stand the entire cost of improving and maintaining the primary roads.

The other part of the 1921 act set aside \$5,500,000, called the "Forest Development Fund" for roads and trails, made primarily for the protection and development of the forests themselves.

Since the original act of 1921 congress has appropriated an additional \$12,000,000 for forest development work, and \$16,000,000 for forest highway work. The total appropriation since 1912 from all funds for forest road work to June 30, 1926, has amounted to \$67,088,330. Of this amount, California's share has been approxi-



PLATE XXIV. Bridge on the State Highway at Donner Summit in Nevada County. Constructed by the U. S. Bureau of Public Roads with Forest Highway Funds.

mately 14 per cent, or \$9,486,703.67. Forest road expenditures in California to June 30, 1926, from all funds appropriated have been \$7,534,365.97, leaving an unexpended balance of \$1,952,337.70.

The following tabulation summarizes the forest road appropriations to date, and the share apportioned to California from each:

FOREST ROAD FUNDS TO JUNE 30, 1926			
Appropriations		California	
<i>Fund</i>	<i>Total amount</i>	<i>Apportionment</i>	<i>Expended to June 30, 1926</i>
Ten per cent-----	\$ 5,088,330	\$822,131.23	\$818,486.05
Sec. 8, Act of 1916-----	10,000,000	1,410,247.03	1,326,304.01
Federal Forest Road, Act of 1919-----	9,000,000	1,151,156.41	1,131,882.11
Forest Development, Act of 1921-----	17,500,000	2,211,281.00	1,518,928.83
Forest Highway, Act of 1921—			
Fiscal year 1922-----	2,500,000	395,763.00	
Fiscal year 1923-----	7,000,000	1,065,108.00	
Fiscal year 1924-----	3,500,000	533,915.00	
Fiscal year 1925-----	3,500,000	532,846.00	
Fiscal year 1926-----	4,500,000	683,034.00	
Fiscal year 1927-----	4,500,000	681,222.00	2,738,764.97
Totals -----	\$67,088,330	\$9,486,703.67	\$7,534,365.97
<i>Commitments:</i>			
Forest Highway—			
Fiscal year 1928-----			\$4,500,000
Fiscal year 1929-----			4,500,000
Forest Development—			
Fiscal year 1928-----			3,000,000
Fiscal year 1929-----			3,000,000

The same act of congress in 1921 which made the first appropriation of \$9,500,000 for expenditures in connection with the improvement of forest highways of primary importance to the states, counties or communities, provided that the system of forest highways on which the forest highway fund was to be expended should be jointly agreed upon by the United States Bureau of Public Roads, the Forest Service and the State Highway Commission.

Failure to reach an agreement upon the actual roads to be included, delayed the approval of the system until April 18, 1925.

The California Highway Commission for several years contended that only forest highways which were in the state highway system should be included in the system to be improved out of the forest highway fund. The Forest Service, however, desired to include a number of county roads which were not on the state highway system.

A compromise was finally reached, whereby all of the forest highways which were in the state highway system, amounting to 1293.5 miles, were approved, and in addition 759 miles of county highways which were in or adjacent to the national forests. The total mileage in the forest highway system finally agreed upon was 2052.5.

A program for the use of the forest highway fund is worked out in cooperation with the State Highway Department and standards of construction are agreed upon consistent with the location and importance of the road to be improved. Through a cooperative agreement, construction work on the "Forest Highways" is supervised by the U. S. Bureau of Public Roads, while the construction of the "Forest Development Roads" and the trails is carried out directly by the field organization of the Forest Service.

The state has no direct interest in the forest development roads or the expenditures thereon from forest development funds.

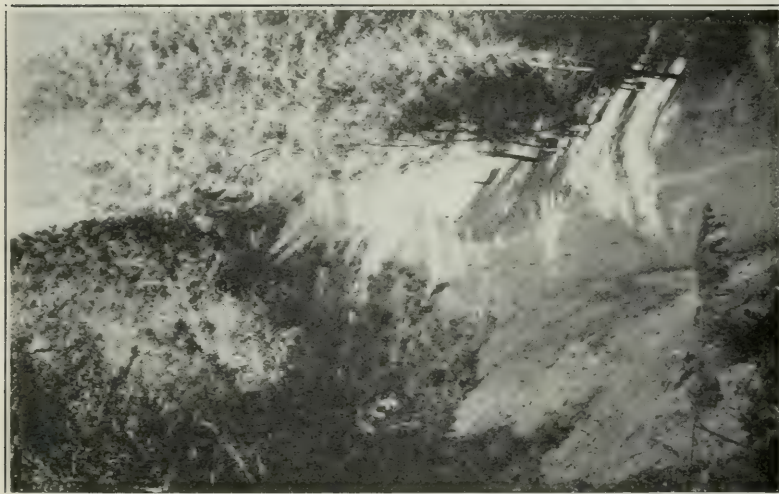


PLATE XXV. State Highway in Siskiyou County along the Klamath River. A Forest Highway Project.

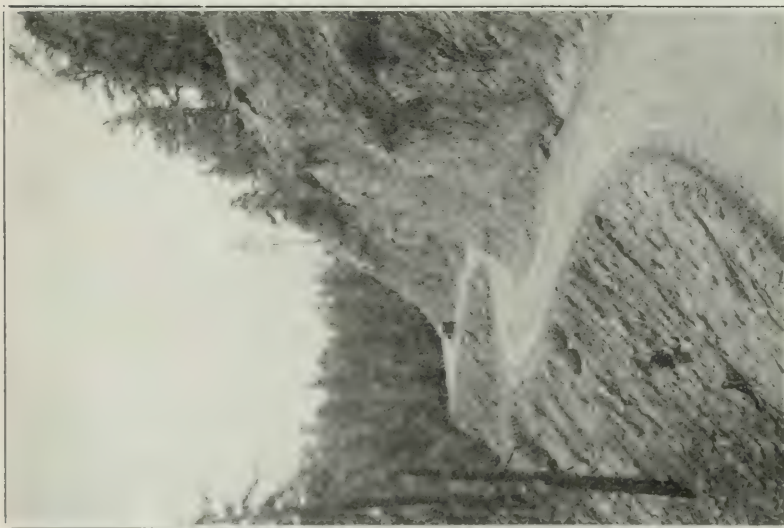


PLATE XXVI. State Highway along Deep Creek Cut off near Big Bear Lake in San Bernardino County. A Forest Highway Project.

The "Forest Highway" work is done under a cooperative agreement with the State Highway Commission or the local county authorities, which agencies usually contribute to the cost of the construction.

The most notable piece of work which has been performed under a cooperative agreement between the Forest Service and the State Highway Commission is the grading and surfacing of the Smith River highway in Del Norte County, between Crescent City and the Oregon line. The expenditures on this project to June 30, 1926, totaled \$1,233,583 of which amount \$646,787 was contributed from the state highway funds, and \$586,796 from the forest highway funds. The length of the project was 26.7 miles, and the average cost per mile was \$48,465.

The most expensive project which has been constructed to date on the forest highway system was the 49-mile section of state highway along the Klamath River, from Orleans to Happy Camp, in Siskiyou County. This project cost a total of \$1,281,851, and was built almost entirely out of funds furnished by the federal government.

Other important forest highway projects built by the Bureau of Public Roads have been the grading and graveling of a 7.7-mile section of state highway in Modoc County, over Cedarville Mountain between Alturas and Cedarville, at a total cost of \$117,776; the grading and rock surfacing of a 10.9-mile section of state highway in Modoc County, between Adin and Adin Summit, at a cost of \$215,339; the grading and rock surfacing of a 12-mile section on State Highway Route 29 in Tehama County, from 8 miles east of Paynes Creek to Mineral, at a cost of \$257,374; the grading and rock surfacing of the Donner-Summit section of state highway in Placer and Nevada counties, at a cost of \$181,101; the grading and rock surfacing of a 11.5-mile section of state highway in Tuolumne County on the Sonora Pass road, between Soulsbyville Junction and Long Barn, at a total cost of \$141,562; the grading and rock surfacing of 15.6 miles of state highway on the Cuyama Lateral in San Luis Obispo and Santa Barbara counties, between Dutard Ranch and the Cuyama River bridge, at a total cost of \$657,789, and a 16-mile section of state highway in San Bernardino County, on the Crest Drive to Bear Valley, at a total cost of \$590,721.

Cooperative funds were furnished by the state on all of the above projects with the exception of the Adin to Adin Summit section and the Cedarville Mountain section, in Modoc County; and the Donner-Summit section in Placer and Nevada counties.

In addition to the above work on the state highway system, several important projects on the county system have been improved, more particularly the Murphy-Big Trees section in Stanislaus County, (now a part of the state highway system) 15.5 miles long, costing \$216,504; the San Marcos section in Santa Barbara County on which the expenditures to June 30 were \$176,508; the Swartout section in San Bernardino County, expenditures \$128,319, and the Yuba Pass section in Sierra County, on which the expenditures to June 30 were \$168,528.

Concurrently with the undertaking of the larger projects noted above which are primarily important from the standpoint of public travel, there are being completed by the Forest Service under the forest development road activities, a number of the more local roads. Generally these are built on more modest standards, and while intended

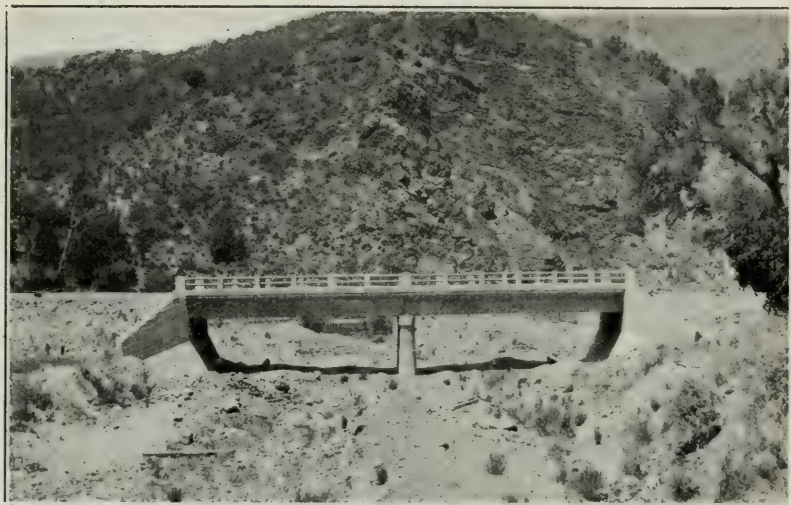


PLATE XXVII. Aliso Creek Bridge on the Cuyama State Highway lateral in Santa Barbara County. A Forest Highway Project.

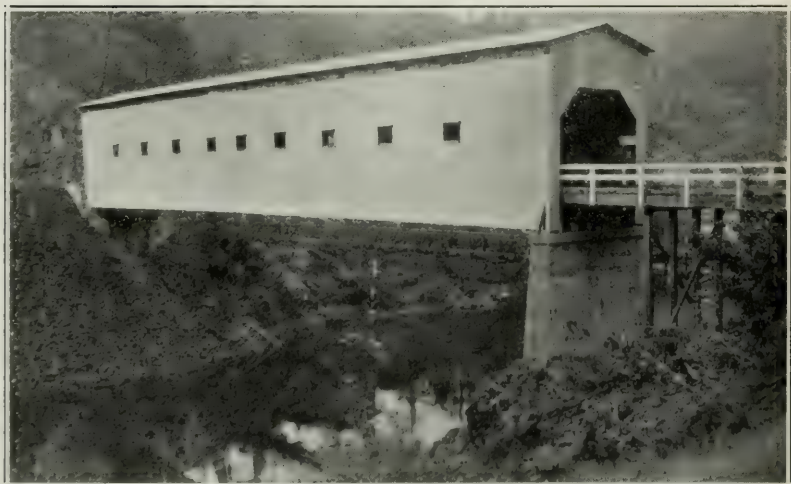


PLATE XXVIII. Somes Bar Bridge across the Salmon River, on State Highway in Siskiyou County. A Forest Highway Project.

STATE OF CALIFORNIA
CALIFORNIA HIGHWAY COMMISSION




MAP SHOWING
FOREST HIGHWAY SYSTEM

R. MORTON, STATE HIGHWAY ENGINEER

COMMISSIONERS
HARVEY F. COLEMAN
J. L. HARRIS
W. T. LEWIS

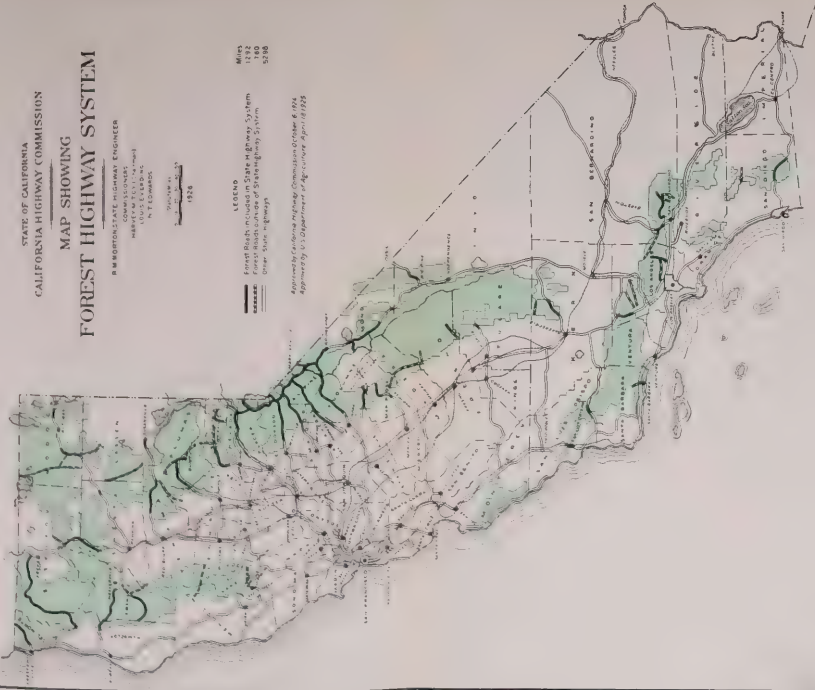
Scale
1 inch = 37
miles

LEGEND

-  Forest Roads included in State Highway System
-  Forest Roads outside of State Highway System
-  Other State Highways

Miles
125
160
5296

Approved by California Highway Commission October 6, 1924
Approved by U.S. Department of Agriculture April 18, 1925



primarily for fire protection and administrative purposes, they have a wide use in allowing the public access to attractive recreation points away from the main arteries of travel.

Included in this appendix is a map showing the Forest Highway System.

Tables on the following page show the forest highway projects in California and the expenditures to June 30, 1926, as compiled by the U. S. Bureau of Public Roads.



PLATE XXIX. Wild Cow Canyon Grade, on State Highway in Santa Barbara County. A Forest Highway Project.

FOREST HIGHWAY PROJECTS.

EXPENDITURES BY BUREAU OF PUBLIC WORKS FOR FOREST HIGHWAY STUDIES IN CALIFORNIA TO JUNE 30, 1926

Route Number	Forest Highways on State Highway System		National Forest	Length Miles	Expenditures June 30, 1926	Average Cost Per Mile	Built or Under Const. By Bureau (Miles)	Cooperative Funds Expended to 6-30-26.
	Project	Termini						
1	Greenview City	Forest Boundary near South Fork Oregon Line	Siskiyou	36	\$ 1,233,583.63	\$ 48,465.57	26.72	\$ 646,786.92
2	Alameda River	Wetchequa-Mouth of Shasta River	Trinity	18.9	1,238,430.09	26,426.47	4.70	96,661.94
3	Headwaters of Sacramento	Forest Boundary near Shasta River	Trinity	31.2		15,431.93		
4	Headwaters of Sacramento	Forest Boundary near Shasta River	Shasta	46.0				
13	Alturas - Cedarville	West Forest Boundary-Cedarville	Modoc	10.0	117,776.27	15,275.78	7.71	58,868.14
14	Headwaters of Alturas	Southwest Corner Forest (near Burney)	Shasta	21.9	215,369.29	17,745.90	10.50	
18	Paynes Creek-Susanville	12 M. N. Mineral-Deer Creek Meadows	Lassen	4.0				
19	Paynes Creek-Susanville	Deer Creek-Susanville	Lassen	35.0	237,374.53	21,447.58	12.00	50,000.00
22	North Fork Feather River	Forest Boundary-Quincy	Plumas	50.0				
23	Headwaters of Feather River	North Fork Feather River	Tahoe	33.0				
29	Emigrant Gap	Forest Boundary-Quincy	Tahoe	31.4	161,101.35	35,756.43	6.90	
30	Truckee-Meyers	Truckee-Meyers	Tahoe-El Dorado	48.0	11,563.51	16,099.36	10.87	
31	Tahoe-Truckee	Forest Boundary-Quincy	Tahoe	12.0				
32	Placerville-Lake Tahoe	Pacific Station-Nevada Line	El Dorado	43.7				
33	Jackson-Wasco Pass	Cooks Station-Willow Creek	El Dorado-Mono	42.5				
34	Woodford-Minden	Woodford-Nevada Line	Mono	6.0				
35	Carson-Big Trees	Big Trees-Mouth of Silver Creek	Stanislaus-Mono	52.5				
36	Lopez	12 M. South Colaville-Nevada Line	Mono	10.0				
37	Bridgeport-Tahoe	Bridgeport-Meyers (Osgood Junction)	Mono-El Dorado	96.4	141,562.01	19,402.11	11.48	36,710.47
38	Sanora Pass	Soulsville Jct. (Rooley's)-Cabin Creek	Stanislaus-Mono	60.4				
39	Loga	Big Oak Flat-Josephine N. P. Boundary	Stanislaus	52.0				
40	Red Hook-Bridgeport	Foreman N. P. Bridge-Red Hook Bridgeport Highway	Inyo-Santa	46.0				
41	Red Hook-Bridgeport	Foreman N. P. Bridge-Red Hook Bridgeport Highway	Inyo-Mono	10.0				
42	Red Hook-Bridgeport	Big Pine-Deep Springs Ranch	Inyo	27.9				
43	Bar Pine-Ovals	Sequoia-Crane Flat (Park Boundary)	Stanislaus	17.9				
44	Crane Flat-Partial	Forest Boundary-Kings River	Sequoia	20.0				
45	Sequoia National Park	Three River Ranger Station-Park Boundary	Sequoia	6.0				
51	Bakersfield-Fresno	Ottomog Creek-Bodfish	Sequoia	32.8	637,768.59	42,111.97	15.62	343,286.04
53	San Joaquin River	San Joaquin River Bridge	Santa Barbara	13.6				
55	Costa Pass	Costa-San Luis Creek	Santa Barbara	20.0				
57	Ridge Route	Castaic Canyon-North Boundary Forest	Santa Barbara	25.0				
60	Arroyo-Seeco	Pasadena-Mc. Wilson (via Oakwyld)	Angeles	25.0	21,471.23	25,851.28	3.60	
61	San Gabriel	Forest Boundary	Angeles	15.2	109,565.65	113,611.17	1.40	
64	San Gabriel	Forest Boundary	Angeles	15.2				
65	Bear Valley	Wetalf Creek westerly along the crest to a point on Boundary of Forest	Angeles	45.0	550,721.07	36,920.07	16.00	241,157.08
66	Pamunin	Bear Lake Dam-Bear Valley Ranger Station	Angeles	9.8				
70	El Cajon-Jaumba	Alpine-La Peste Ranch	Cleveland	28.4				
	Subtotals, Forest Highways on State Highway System			1,293.5	\$ 4,927,898.96		177.10	\$ 1,475,350.59

* Interstate connections not on State Highway System

FOREST HIGHWAY PROJECTS.

EXPENDITURES BY BUREAU OF PUBLIC ROADS ON FOREST HIGHWAY SYSTEM IN CALIFORNIA TO JUNE 30, 1926									
Forest Highways not on State Highway System			Termini	National Forest	Length Miles	Expenditures to June 30, 1926	Average Cost Per Mile	Built or under Const. By Bureau (Miles)	Cooperative Funds Expended to C-30-26.
Route Number	Project								
5	Douglas City-Pennut	Douglas City-Pennut via Hayfork	Trinity	27.0	\$	\$			\$
7	Mendocino-Paso-Covello	Covello Ranger Station-Mouth of Grindstone	Trinity	22.0			16.29		
8	Upper Lake-Bartlett	Upper Lake-Hough Springs	California	50.0	1,430.01	12,891.34			
10	Weed-Medlaine Lake	Weed - Morrison	Shasta	28.0					
11	Lava Beds	Lookout-Oregon Line	Shasta	16.0					
12	Black Canyon	Black Canyon-Timber Mountain	Modoc	64.0					
13	Willow Creek	Adin-Grass Hopper Valley	Modoc	22.0					
16	Westwood-Pittville Butte	Morley's-North Boundary Forest	Modoc	30.0					
17	Mendocino	Almanor Dam-Quincy	Lassen	50.0					
20	Almanor	Forest Ranch P.O.-Deer Creek Meadows	Plumas	32.0					
21	Deer Creek Meadows	Moak-Yuba Pass Junction	Plumas & Tahoe	38.0					
23	Elkaiden-Quincy	Downville-Satley	Tahoe	15.0	166,528.42	18,904.40	18.62		
24	Gold Lake	North Boundary-South Boundary Forest	Tahoe	32.0					
26	Quincy	West Forest Boundary-Davies Creek	Tahoe	8.0					
27	Sternaville-Hobart	Curry-Big Trees	Stanislaus	11.0					
28	Lenon Canyon	Chowchilla Ranger Station-Mawona	Sierra	15.0	216,504.40	16,917.43	15.50		55,110.05
30	Carson-Big Trees	Wawona-Auberry	Sierra	16.0					
35	Wawona-Auberry	Auberry-Huntington Lake	Sierra	50.0	43,729.60	6,826.83	6.70		21,504.35
47	Huntington Lake	Forest Boundary-Park Boundary	Sequoia	40.0					
50	General Grant Park	West Boundary-East Boundary Forest	Sequoia	6.0					
52	Glenville-Kernville	Santa Inez River Bridge crossing to South	Santa Barbara	10.0	176,508.74	38,941.81	4.60		75,541.42
56	San Marcos	North Boundary-South Boundary Forest	Santa Barbara	18.0					
58	San Francisco	Texas Canyon-East Boundary Forest	Santa Barbara	16.0					
59	Boquet	Red Box-Camp Rincon	Santa Barbara	16.0					
61	West Fork-San Gabriel	Valverme-Cajon	Angeles	20.0					
63	City Creek	Pradilla Junction-South Boundary Forest	Angeles	28.0	128,318.89	8,747.03	14.67		
67	Will Creek	Pinel Knot-South Forest Boundary	Angeles	13.0					
68	Falconer	Hellie Warner Dam	Cleveland	23.0					
69				16.0					
Subtotals Forest Highways not on State Highway System				759.0	\$ 735,020.26		76.38	\$ 152,155.62	
SUMMARY OF EXPENDITURES									
Forest Highways on the State Highway System				1,253.5	\$ 4,927,698.96		177.10	\$ 1,475,390.99	
Forest Highways not on the State Highway System				759.0	\$ 735,020.26		76.38	\$ 152,155.62	
Total Construction Expenditures				2,052.5	\$ 5,662,919.22		253.48	\$ 1,627,546.41	
Expenditures for Surveys not included in above					\$ 112,682.76		(271.13)	\$ 10,929.69	
Grand Total, Expenditures on Forest Highway System				2,052.5	\$ 5,775,601.98		253.48	\$ 1,638,476.30	

APPENDIX D

DEPARTMENT OF SURVEYS AND PLANS

By FRED J. GRUMM, Engineer of Surveys and Plans

It has been said that the highest aim of road making is "endeavoring to help make smooth the paths of humanity."

The primary and one of the most important steps in road building is location. It should be the best and most consistent so that construction becomes a permanent part of future improvement. If the principle is to prevail that "highways are built for traffic and not the traffic for the highways," the most intensive study of the road location problem is necessary. The conditions existing in the past, and still existing, of political selection, mass production and of road building overshadowing highway engineering, can no longer be countenanced and must be corrected. The greatest service for traffic can be accomplished only by location of the road based on engineering studies which include the economic considerations.

Deductions made by the U. S. Bureau of Public Roads from their traffic counts and studies in California during 1920 and 1922, indicate that at least 75 per cent of the urban traffic is carried on the state highways. This is evidence in itself that the roads in the state highway system, at least a large majority of the mileage, cannot be regarded as local institutions. It is true that these highways should render, and they do, a certain local service. The relative weight to be given to the through and to the local service, is one of the economic problems to be considered by the engineer. Local interests, including influential officials and citizens, usually urge the importance of the local viewpoint. It becomes the engineer's duty to uphold the wider interest of the state at large and this department has recognized these facts.

Classification as to relative importance of the highways in the state system, character of service, economy of first cost, maintenance and operation, traffic conditions, effect of alignment and grades, safety and comfort, soil classification, exposure, width of road and right of way, visibility, railroad crossing elimination, stream crossings, type of surface, possibility of future improvement and appearance are all included in the studies made by the department in the conduct of the work. Close cooperation of the other departments, especially the Construction Department and of the divisions, has made the efforts more effective.

The work of the department includes:

(1) The review and approval of allotments for the estimated cost of making surveys and plans. Authorization and allotment is issued through engineering work orders.

(2) Inspection and reconnaissance of road locations and routings. These inspections are made prior to and while the field work is in progress.

(3) Inspection of going work on construction for the purpose of studying effect of line and grade changes, slopes and shrinkage.

(4) Review and detailed examination of plans and reports.

(5) Approval of right of way negotiations.

(6) Approval of grade and line changes submitted under additional work orders.

(7) Compilation of data relative to surveys and plans.

(8) Examination and approval of projects to be constructed from Forest Highway Funds.

(9) Examination, with representatives of the Bureau of Public Roads, of Federal Aid Projects.

A greater uniformity of standards on roads of relatively equal importance has been brought about. The observing user of the road no longer has the opportunity to comment upon the difference in super-elevation or standard of curvature used on two modern projects in different sections of the state, where physical and traffic conditions are equal. The many comments that reach us show that improvement of the standards is noticed and appreciated and these improvements will become still more obvious as our reconstruction work is extended.

Economy in survey and plan work has been effected: In the total expense, by concentration on work actually programmed for construction; in the individual jobs, by the system of controlling allotments for the field and office work. Table No. 1 below shows the amount of preliminary engineering expense and its percentage of the total expenditures for the past biennial period.

TABLE No. 1.—PRELIMINARY ENGINEERING EXPENSE, SURVEYS AND PLANS.

(Showing percentage of Total Expenditures.)

Period	All divisions amount	Per cent	Central office amount	Per cent	Total amount	Per cent
July 1, 1924, to December 31, 1924.....	\$132,417 48	1.36	\$9,119 77	0.09	\$141,537 25	1.45
January 1, 1925, to June 30, 1925.....	141,428 40	2.14	8,257 03	0.12	149,685 43	2.26
July 1, 1925, to December 31, 1925.....	114,802 06	1.44	7,965 83	0.09	122,767 89	1.53
January 1, 1926, to June 30, 1926.....	128,002 55	1.57	8,087 92	0.10	136,090 47	1.67
Totals, biennial period, July 1, 1924, to June 30, 1926.....	\$516,650 49	1.56	\$33,430 55	1.10	\$550,081 04	1.66

During the first half of the calendar year, the greater portion of preliminary engineering expenditures are made, and the construction expenditures reach their highest point in the last half. The table, therefore, indicates that a marked saving has been effected in preliminary expenditures for the first half of 1926.

A detailed tabulation of all survey and plan expenditures would be too extensive to include herein, but Table No. 2 on the following page, showing costs on a number of completed projects, is representative of the work:

TABLE No. 2.—COST OF SURVEYS AND PLANS.

Division	New construction				Reconstruction			
	Number of projects	Miles	Amount	Cost per mile	Number of projects	Miles	Amount	Cost per mile
I.....	6	73.30	\$64,339.98	\$878.00	2	22.70	\$16,596.42	\$731.00
II.....	9	44.31	31,602.06	713.00	2	64.94	99,113.06	1,526.00
III.....	5	89.73	95,699.48	1,067	3	16.44	5,702.42	347.00
IV.....	4	44.10	53,789.14	1,220.00	15	64.20	25,426.63	396.00
V.....	3	20.71	14,018.65	677.00	3	23.10	19,602.49	849.00
VI.....	4	30.27	56,132.45	1,854.00	3	26.70	6,839.60	256.00
VII.....	3	65.22	45,034.88	691	12	118.31	45,538.67	385.00
VIII.....	5	39.24	12,614.62	321.00	8	86.05	42,890.33	498.00
X.....	5	33.42	9,277.88	278.00	2	7.16	2,302.00	322.00
Total and average.....		440.30	\$382,509.14	\$869.00		429.60	\$264,011.62	615.00

A discussion of the cost of a few individual jobs with explanation of their character, may be of interest.

The cost of surveys and plans for the reconstruction of the Pacific Highway in the Sacramento River Canyon from Redding to Dunsuir, approximates \$1,570 per mile. The surveys of this project included a revision of the existing highway, and for comparison, a completely relocated line. Preliminary surveys cover more than twice the length of the location finally adopted. The entire location is through rugged country and the grading quantities average about 45,000 cubic yards per mile. Figure 1 shows a comparison between the suggested revision of the old highway and the relocation of a portion of this project at the Salt Creek Summit as finally adopted. The studies added approximately \$2,000 to the total cost of the surveys, but effected a saving of \$40,000 in construction. The high cost of the preliminary work was justified.

Another project on which the preliminary engineering costs are about \$1600 per mile is the Yosemite road from Briceburg to El Portal. A location of this seventeen mile stretch had been made which, for a large part of the distance, was rather high up on the slopes of the canyon. After thorough study by the department and engineers of the division, the decision was reached to locate the road lower in the canyon. A new location was made and the resulting road affords excellent alignment, easy water grades and ample width. The lower location made it possible to place more of the width in fill which catches on safe benches. It considerably reduced the waste which would have resulted from a location higher up the slope where a greater bench cut was necessary for the required width of roadway. The construction is heavy grading, averaging about 55,000 cubic yards per mile.

Figure 2 illustrates the saving in construction cost and marked improvement effected on another project as a result of studies by the department. The improved alignment and grades on the adopted location would, in themselves, warrant an increased construction cost. The elimination of two stream crossings, together with the reduction in construction expense, certainly justifies a higher cost of surveys and plans.

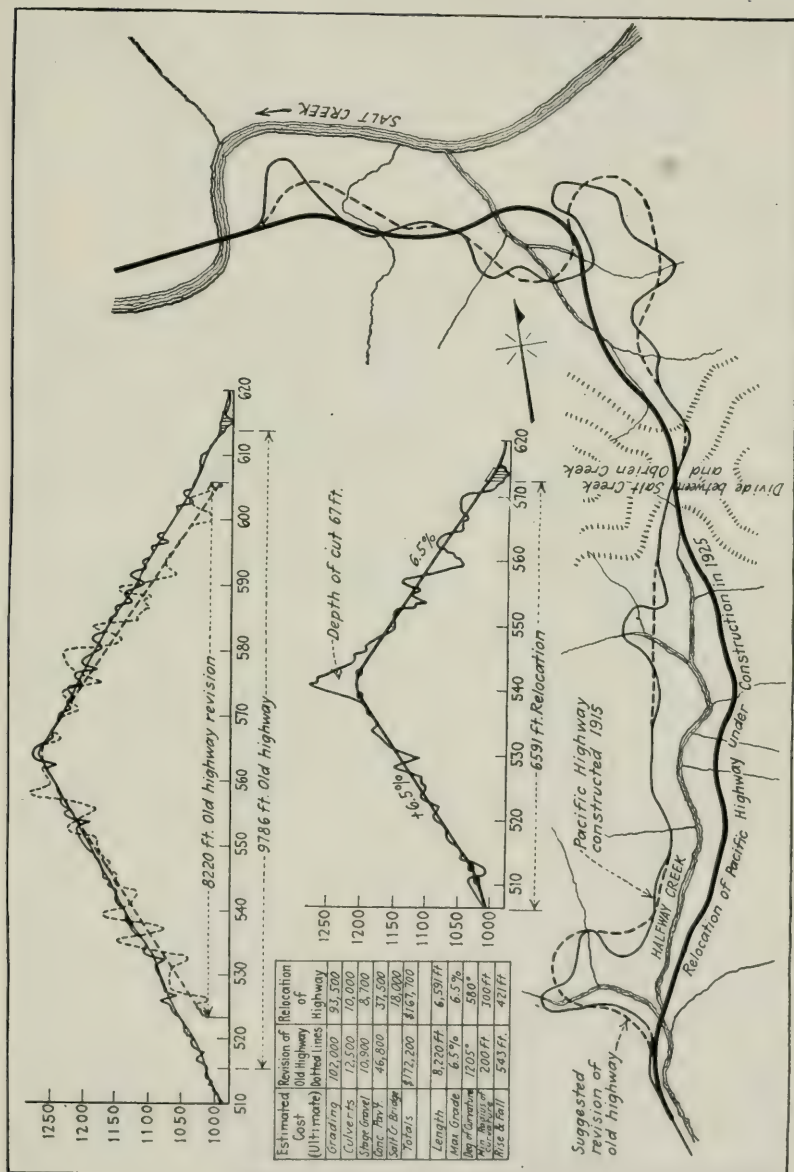


FIGURE 1. Relocation over Salt Creek Summit in Shasta County.

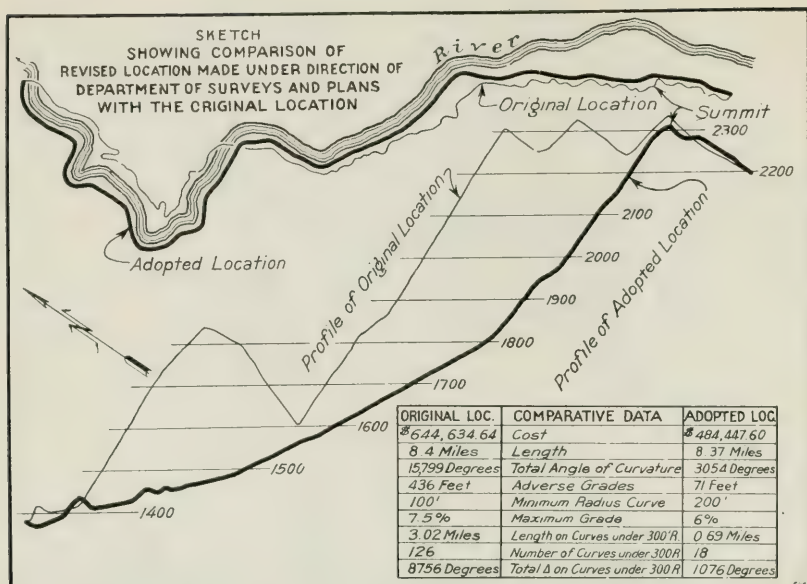


FIGURE 2. Comparison of Revised and Original Location.

Increased efficiency has made it possible to produce a higher standard of road location with no corresponding increase in the percentage of preliminary expenditure. Although the cost of surveys and plans, as shown above, may appear high, they have resulted in a saving in construction far in excess of the preliminary expense. The combination of higher survey cost and reduced construction expense should logically mean an increased percentage for preliminary expenditure. That this increase is not appreciable, is ample proof of more efficient work.

The location survey cost of a 35-mile stretch east of Mojave and another one of 36 miles north of the same place was about \$20 per mile. This does not include completed plans, but these should not exceed \$50 per mile more.

The 7.3 miles from Williams westerly cost \$140 per mile for surveys and plans.

The preliminary expenditure for the reconstruction job from Turner's Station through Manteca to the southerly county line, was \$220 per mile. The few examples cited above indicate the varied character and conditions encountered.

In March, 1925, a Manual of Instructions of the Department of Surveys and Plans was published and distributed. It covers in detail the matters relating to surveys, plans, right of way, survey reports, grade compensation, superelevation, etc., and with the included field tables, is a convenient hand book for both locators and office men. The instructions have been amplified from time to time.

Chapter 234 of the 1925 statutes provides that the California Highway Commission may act as consulting engineer for counties, municipalities or road districts desiring such service. Several requests involv-

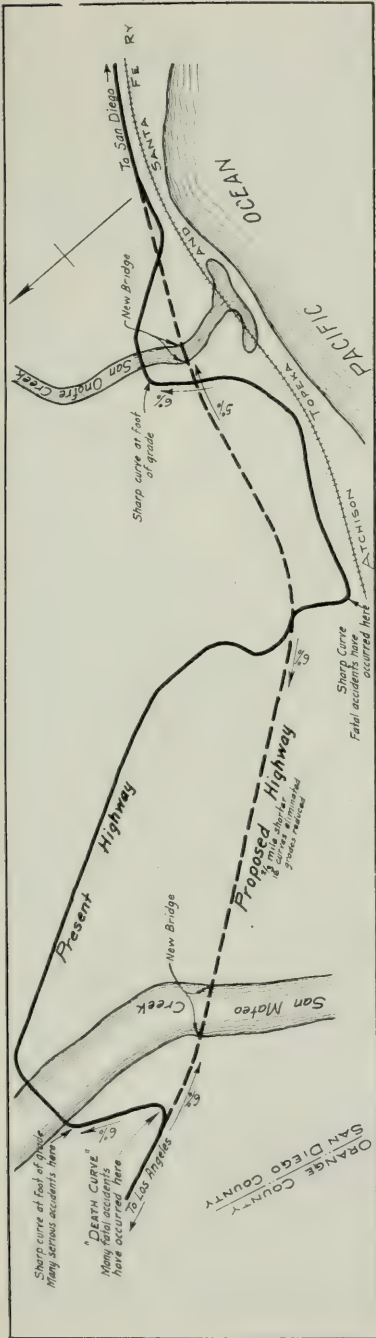


FIGURE 3. Relocation of Coast Highway in San Diego County.

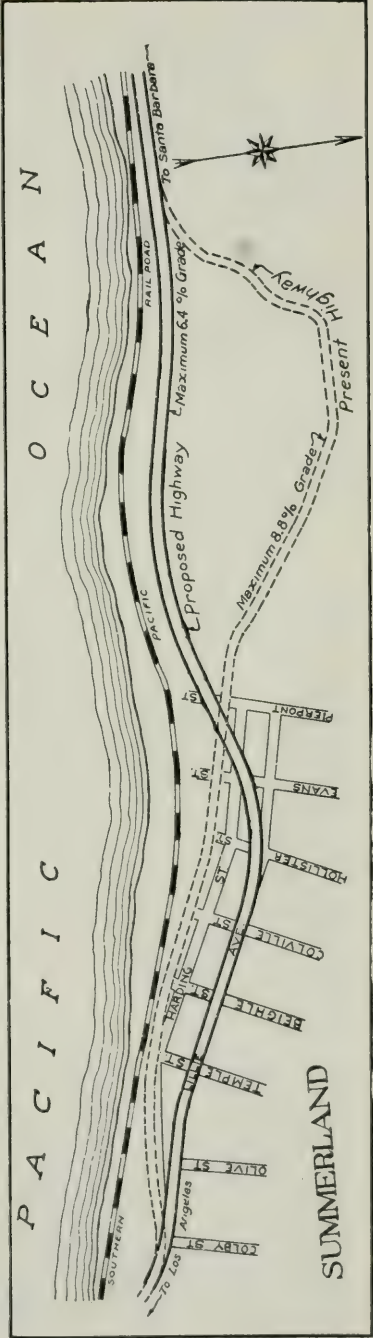


FIGURE 4. Relocation of State Highway over Ortega Hill in Santa Barbara County.

ing routing or location of roads have been received and engineers of the department have made the necessary investigation, studies and reports.

The most important of these was on a routing of a highway for about 250 miles on the west side of the San Joaquin Valley. The studies attendant on this problem included not only the generally accepted principles of highway location but also the economic considerations of through and local service, relation to railroad service and future development of both traffic and adjacent land. The investigation developed the possibility of a through traffic highway between the larger centers of population, which could at the same time be made to serve local traffic of a large area by introducing short laterals. The report discussed and pointed out the serviceability, superior standards of alignment and grade, economy of construction, economy of operation effected by shortening of distance over existing routes, relief afforded from congestion on present roads, stimulation to development of new lands, possibilities for progressive expansion and future improvement, and suggested aesthetic treatment.

In the past, the commission has enlisted the aid of the county authorities to acquire the necessary rights of way. The contribution of the counties in this respect has been very substantial. With the reconstruction and widening of the important highways and the attendant necessity for additional right of way width, the commission has gradually taken over the work of acquiring right of way. The division engineers have designated men in their respective divisions to handle the detailed duties and negotiations. Final approval of agreements and expenditures for right of way is made by the department.

In many localities, following the improvement of the highway and the consequent increase in land value, the abutting property is being subdivided. The state law provides for approval of subdivisions outside of incorporations by the board of supervisors of the county. In order to insure proper alignment of the road and adequate width of right of way where state highways are concerned, the department submitted to the various boards of supervisors a request that such subdivisions have the approval of the State Highway Engineer before being accepted. The county boards have, in nearly all cases, responded and are cooperating with the commission to the desired end.

Elimination of grade crossings has received considerable attention by the commission. A classification of the existing grade crossings made in 1922, gave primary place to crossing elimination by highway relocation. Several instances of this type of elimination are worthy of attention.

The elimination of the grade crossings at Cardiff and Encinitas on the Coast road in San Diego County, was accomplished by relocation of the highway on the west side of the Santa Fe Railway. Relocation not only removed the grade crossings, but reduced the number of curves from eight to four, lowered maximum grade from seven to less than five per cent and shortened the distance 350 feet. Plate XXX is an airplane view of this situation.

At Barstow a dangerous grade crossing over the freight yard tracks of the Santa Fe, and two crossings of the main line tracks, were eliminated by relocation of about one and one-half miles of highway. Figure 5 illustrates the conditions.

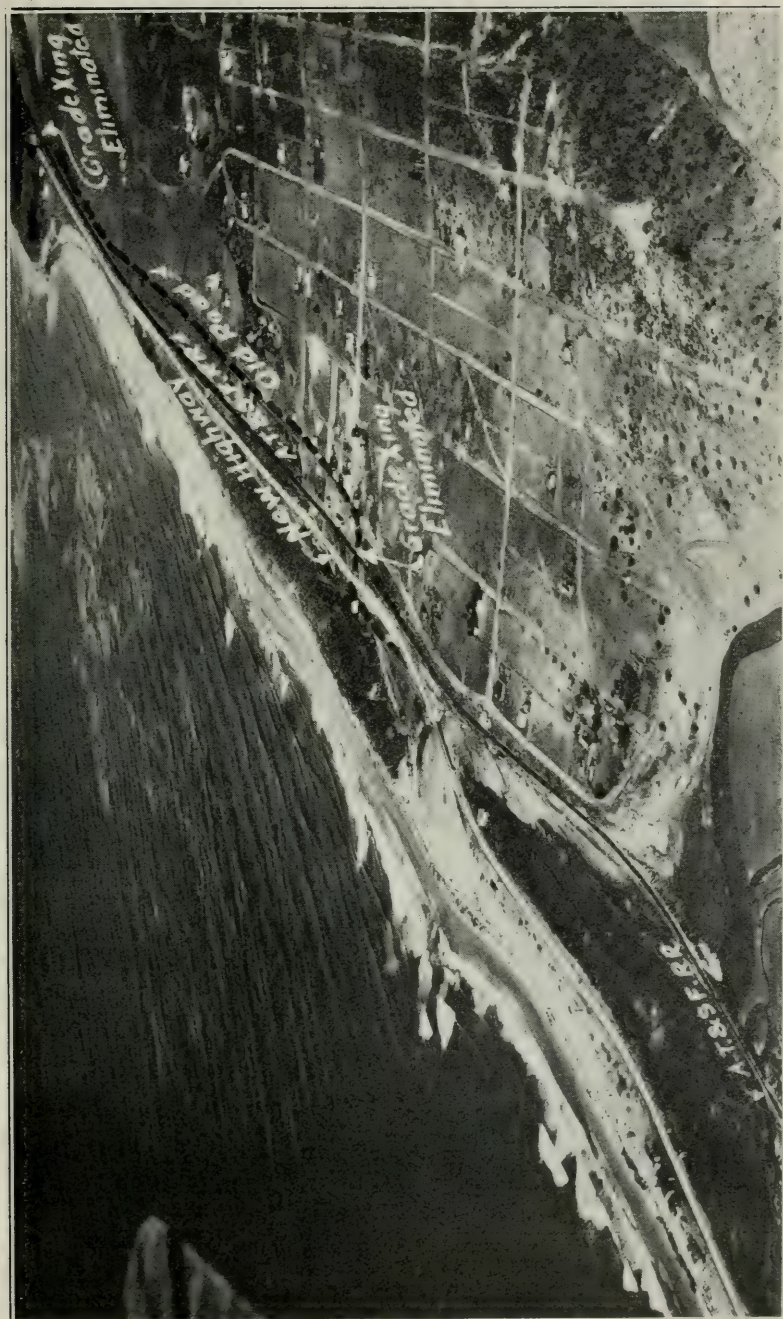


PLATE XXX. Relocation of State Highway in San Diego County, eliminating two railroad grade crossings.

Another project is now being planned for the removal of two grade crossings at Herndon in Fresno County. This relocation, shown in Figure 6 also accomplishes a saving in distance and a noticeable improvement in alignment and grades.

Instances of location, which are examples of the high standards now required, are numerous on the state highway system. They are perhaps more forcibly brought to the attention on relocation jobs such as the work in the Sacramento Canyon or on the Coast road in San Diego County, where a comparison with the old highway is possible.

When we consider the more critical attitude of the road user and the increasing demands for safety and service, in both of which he is justified, it is imperative that the engineer anticipate the future use of highways in so far as location is concerned. He must plan so that present expenditures are not misplaced. The importance of the roads in a state highway system requires that they be considered not as projects in themselves, but as part of the system, and the location must be made for the good of the public at large rather than only for a section of the state.

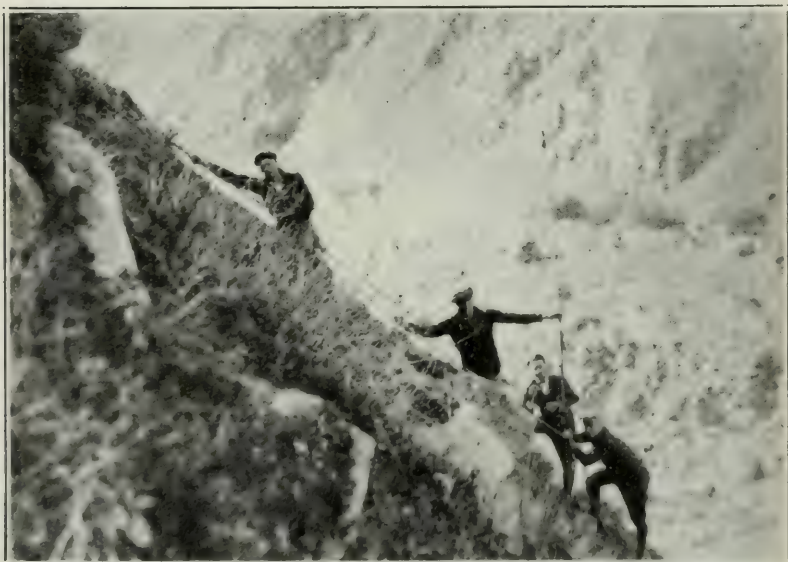


PLATE XXXI. Difficult survey work in the Kern River Canyon, Kern County.

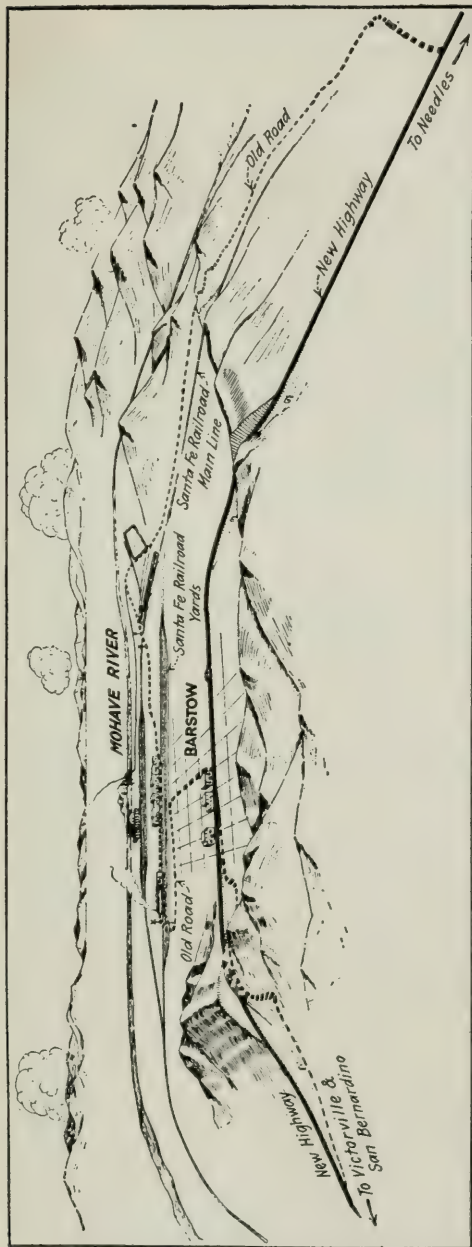


FIGURE 5. Grade crossings at Barstow eliminated by relocation.

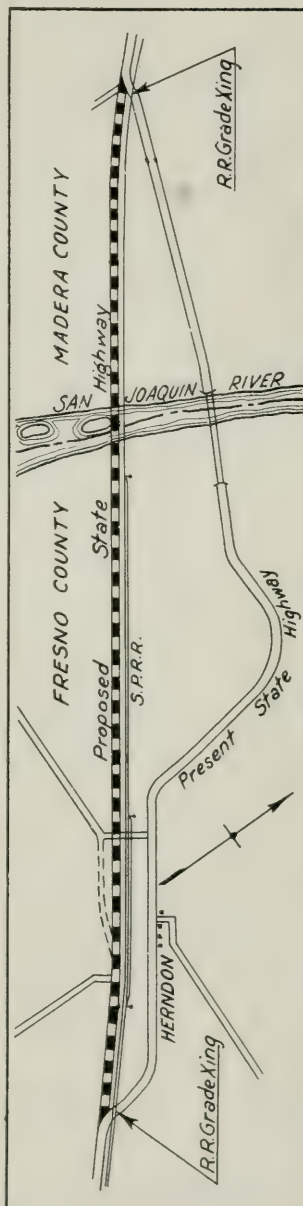


FIGURE 6. Relocation of State Highway near Herndon to eliminate grade crossings.

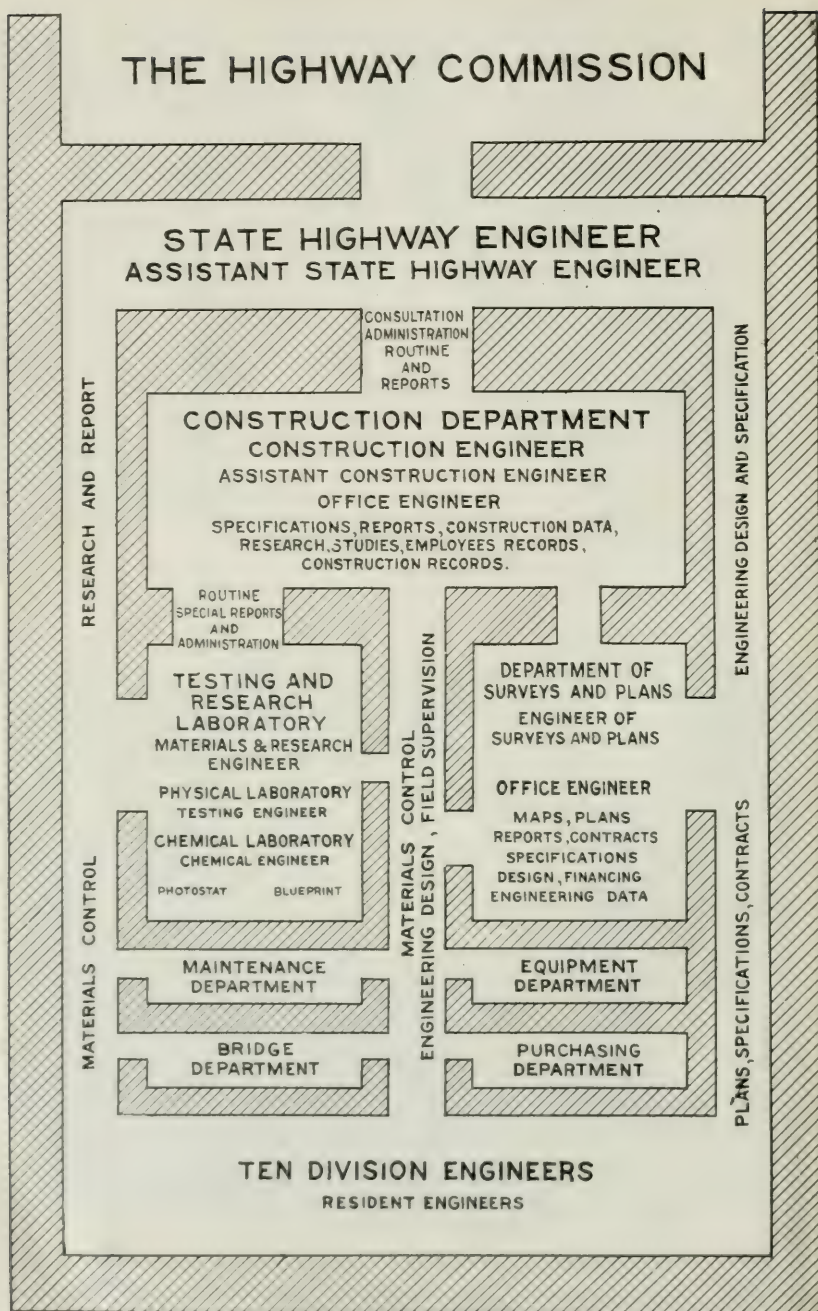


Chart showing relative contacts of the Construction Division with other State Highway Departments, 1924-1926.

APPENDIX E

CONSTRUCTION DEPARTMENT

By C. S. POPE, Construction Engineer

GENERAL

The organization and distribution of duties of the Construction Department were described in the report on the work of this department as set forth in the Fourth Biennial Report of the Highway Commission and need only be mentioned herein by reference.

The personnel and organization scheme of the department remains practically the same with the exception that even more authority and independence has been delegated to the Testing and Research Laboratory. The relative contacts of the Construction Department with other state highway departments is shown in diagram form herein.

In the natural order of operations of the Construction Department, the analysis of the materials and examination of the physical conditions affecting the work are preliminary to the planning and execution of projects, and are therefore given precedence in place in this report.

POLICY

The efficiency of a highway organization, like that of a railroad, is judged, or should be, by the expenditures required for accomplishing the purpose for which highways, including their appurtenant structures, are built.

This purpose may be briefly defined as providing avenues for transportation at the least possible cost consistent with adequate service.

Opinion and prejudice have no more place in highway design, construction and operation than they have in the operation of any public utility.

The funds provided by the people for highway construction and maintenance are a public trust and should be administered as such.

It is the consistent purpose and policy of the Construction Department not only to so guide and advise division engineers that highways are designed for economy of first cost and subsequent maintenance, but also to secure better and more uniform workmanship in the detailed features of construction.

ADMINISTRATIVE PRACTICE

Delegation of Authority. The delegation of authority to the various members of the construction organization by the head of the department carries with it the responsibility for initiative in performing the duties involved.

Through conference, the various principles to be followed are outlined and at times suggestions made as to details, but in general it is thought that greater initiative and growth will be obtained from the individual if he is merely guided in major policies and is left to develop the details and handle his work after his own methods.

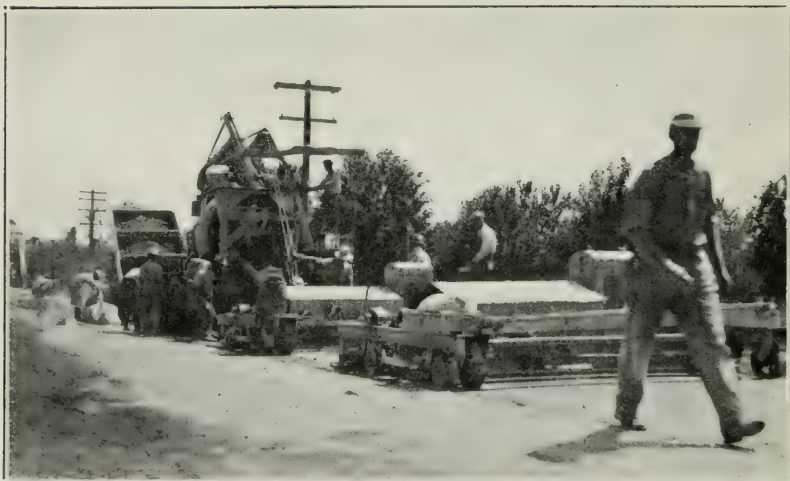


PLATE XXXII. Constructing concrete pavement between Healdsburg and Santa Rosa in Sonoma County.



PLATE XXXIII. Placing rock borders on State Highway in San Bernardino County.

Specialized Supervision. One of the functions clearly established by the Construction Department is that of specialized supervision.

Instead of attempting to consider engineers in charge of construction as universally adaptable to all classes of work, a careful selection is now made for each different kind of work.

Engineers particularly competent in special classes of work are shifted from one division to another as need arises. At the same time, a system whereby inexperienced engineers are given an opportunity for preliminary training is in effect. Under this system, an engineer acts as an extra assistant or student for a short time on work of the same kind as that for which it is desired to train him. This method tends to insure a supply of engineers trained in a uniform manner.

Recognition. Not the least of the accomplishments of the Construction Department has been the establishment of the principle of recognition of the work of engineers who have personally carried to a successful issue the work assigned to them.

Improvements in field control or construction methods which may have been suggested by the Construction Department but which were actually developed and carried out by resident engineers or their assistants, are credited to the man actually doing the work.

Manual of Instructions. For the guidance of highway employees, the Construction Department issued in March, 1925, a Manual of Instructions of the Construction Department, which covered all of the general orders heretofore issued governing construction. This manual is of considerable value as a hand book and will, no doubt, in future editions, fulfill a most useful purpose.

LABORATORY CONTROL

By C. L. McKesson, Materials and Research Engineer.

The work of the Testing and Research Laboratory may be said to comprise four major functions.

Materials Surveys

Materials Control and Field Tests

Specific Engineering Investigations

General Researches and Publication of Reports

MATERIALS SURVEYS

As soon as information is at hand that a project is under consideration, this department undertakes a study of materials available for the particular work. The records of the laboratory have been so classified and arranged that a record of materials tested in each locality is available. In many instances it is found that sufficient information is already available to indicate sources of supply for materials and to suggest modifications, if any, which are required to adapt the standard specifications to local conditions in so far as materials are concerned. In some cases it is necessary to request additional samples of material from the field forces or to make a special study of availability of materials with representatives from the division office. Preliminary



PLATE XXXIV. State Highway in San Bernardino County, one-half mile east of Barstow.

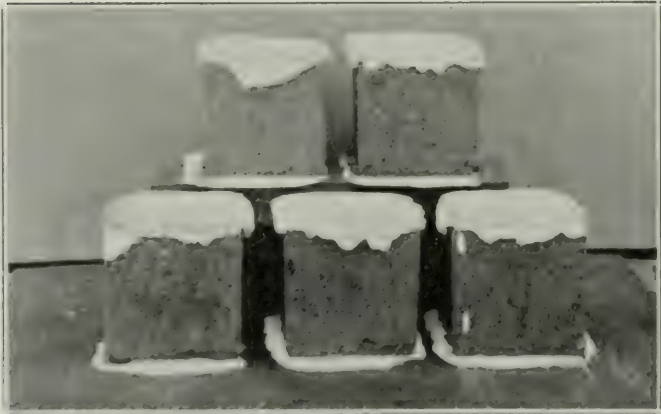


PLATE XXXV. Cementing test specimens prepared for compression tests.

examinations of subsoils are made by resident engineers and samples taken by them are checked by laboratory analyses. Soils are analyzed for shrinkage, clay content, moisture equivalent, and the presence of harmful sulphates. Should adverse soils be encountered, a recommendation is made as to their proper treatment before specifications are written.

MATERIALS CONTROL

Concrete Aggregates. Concrete aggregates from the various commercial producers have been tested for quality and check tests are made from time to time when considered desirable. Tests for grading are made on the work, each job having equipment for field tests.

Steel. The most important change in the control of materials during the last two years is in connection with tests of steel and other metal products for use in highway work. Heretofore, steel was sampled on the projects and, due to the fact that material is cut to size and fabricated before shipment, it was difficult to secure samples required for complete tests. Comparatively few samples were taken and the record of steel and other metal used was incomplete. The present practice requires each producer supplying material to keep metal products intended for state highway work segregated by heat numbers and to furnish mill analyses and tests on the materials. Samples are also taken from the heats and tested in our laboratory. The materials found satisfactory are released by heat numbers and may then be shipped to any state highway work with proper identification. The necessity for sampling in the field is eliminated and when the material reaches the work, information accompanies it showing the material to have been previously tested and accepted. The present method insures accurate control of material with a minimum amount of sampling and testing.

Metaling. During the last two years a cementation test has been developed which is now used as a standard test and which seems to give a satisfactory indication of the cementing value of gravel and crushed rock used in surfacing work on road metaling. The test is briefly described as follows:

Material passing the $\frac{1}{2}$ -inch circular opening screen is removed from the sample as received from the field. The cementing quality of road material is dependent upon the quality and character of the finer material, and therefore, this finer material alone is used in the test. Screen analysis is made of the material and, if it is found to contain less than 15 per cent passing the 100 mesh sieve, enough of the material is pulverized to supply the deficiency and to bring the fines up to this requirement. It has been found that material containing less than 15 per cent passing the 100 mesh does not show satisfactory binding properties regardless of the character of the material. The $\frac{1}{2}$ -inch material thus selected for the test is ordinarily typical of the finer material which will be sent to the work from the quarry or gravel pit.

The samples prepared as above are moistened and mixed as in the preparation of a concrete sample. The amount of water used varies with the character of the material, but usually ranges from 10 per cent to 12 per cent. After mixing, the material is tamped into $4\frac{1}{2}$ -inch cubical molds and is dried in the sunshine or in a warm oven at a temperature of about 100 degrees F. until it is stiff enough to permit removal from the molds. Drying is then continued until the specimen ceases to lose weight, after which it is capped with plaster paris and tested for compression in the Universal testing machine. The cementing value is taken as the average compressive strength

per square inch of three specimens. A wide variation of results is obtained with different materials but fairly uniform results can be obtained in repeated tests of the same material. The strength developed ranges from zero to about 350 pounds per square inch. Strengths of 100 pounds to 150 pounds are not unusual and are expected in desirable surfacing material.

Plate XXXV shows cementing test specimens ready for test machine.

Volume of Work. Following is a tabulation showing the number and character of routine tests made in the physical and chemical laboratory:

<i>Material and tests made</i>	<i>12 Years (To Nov. 1, 1924)</i>	<i>2 Years (Nov. 1, 1924, to Oct. 31, 1926)</i>
SAND—		
Grading	1,720	736
Compressive strength.....	1,298	534
Tensile strength.....	608	Test discontinued
Colorimetric tests.....	630	346
Weight per cubic foot.....	1,744	223
Specific gravities.....	618	162
Wash	1,070	482
ROCK AND GRAVEL—		
Gradings	1,784	617
Specific gravities.....	971	513
Abrasion	248	809
Cementing value test.....	None	239
Weight per cubic foot.....	730	106
CONCRETE—		
Field specimens—compressive strength and weight	2,691	5,730
Laboratory specimens fabrication, compressive strength and weight.....	4,449	132
ASPHALT MIXTURES—		
Complete analysis, physical.....	3,185	2,178
ASPHALT CEMENT AND ROAD OILS—		
Complete physical analysis.....	2,858	389
PORTLAND CEMENT—		
Set tests.....	3,074	3,537
Fineness tests.....	3,074	1,847
Soundness	3,074	3,606
Tensile strength.....	3,074	3,543
Compressive strength.....	None	76
STEEL AND BRONZE—		
Physical tests—tension and bending.....	46	1,396
Chemical analysis.....	54	342
CORRUGATED METAL PIPE—		
Chemical tests.....	497	1,042
SOILS—		
Complete analysis.....	204	307
PAINT—		
Complete analysis.....	312	173
WATER—		
Complete analysis.....	2,831	2,318
PAVING BLOCKS AND CREOSOTE PILING—		
Physical tests.....	None	3
Total number of tests.....	40,844	31,386

The above tabulation does not include special tests made in connection with researches such as cores drilled from pavement, waterproofing tests, etc.

Miscellaneous tests were made on other materials such as glue, oils, asphalts, paper, blankets, coal, and other materials commonly used in institutions throughout the state and are not listed in the above table.

Attention is called to the fact that routine grading tests of sand and gravel are now made in the field several times daily on each job. These are not included in the above tabulation. Making such tests in the field effects a great saving in time and enables the laboratory forces to devote more time to qualitative tests and to laboratory researches.

Laboratory grading tests listed above were made in connection with complete tests of the materials involved. There has been a large increase in the number of quality tests of sand, rock, and gravel. There has been a decrease in the number of laboratory made concrete specimens, but a much larger increase in number of tests of field concrete.

SPECIFIC ENGINEERING INVESTIGATIONS

Three rather extensive special investigations undertaken since the publication of the last biennial report are as follows:

Concrete Curing. The cooperative study of concrete curing conducted in 1924 by the California Highway Commission and the Structural Materials Research Laboratory of Chicago was supplemented in 1925 by a series of tests under ordinary field conditions. In the study seven sections of 6-foot concrete shoulder, aggregating about one mile in length, were cured by covering with earth and wetting for periods from zero to 14 days. Cores were drilled from the pavement at ages of 14, 21, 28, 90 days, and one year. These cores were capped and tested in the laboratory and comparisons made of results with the various periods of wet curing. These tests confirmed the previous investigation and indicated that seven or eight days of watering provided sufficient moisture to insure proper hydration of cement in pavement. The tests also indicated that the watering period may be

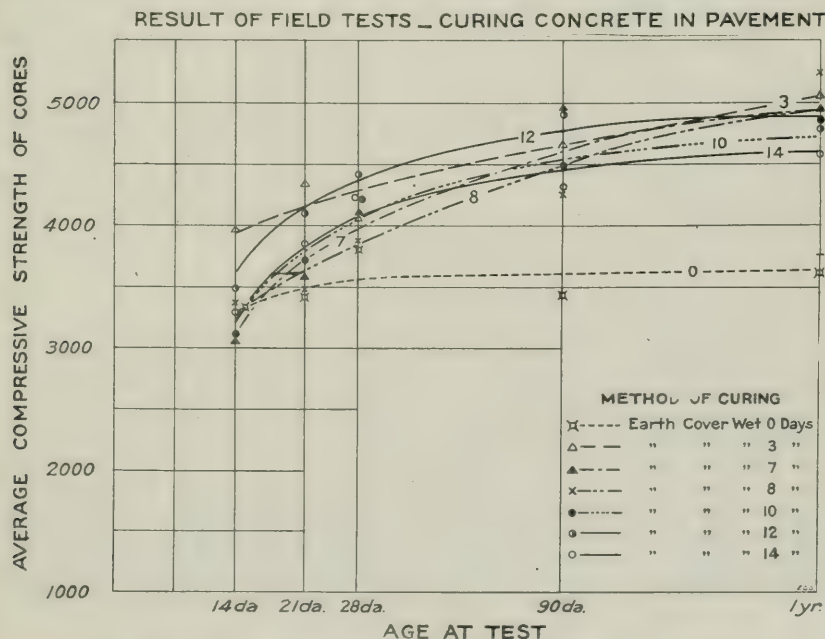


FIGURE 7. Result of Field Tests—Curing Concrete in Pavement.

reduced to as little as three days when necessity arises without appreciably lowering the strength of the concrete. Figure 7 shows the comparative strengths of cores cured with different watering period. Figure 8 shows the relative efficiency of various methods of curing in cooperative tests of 1924.

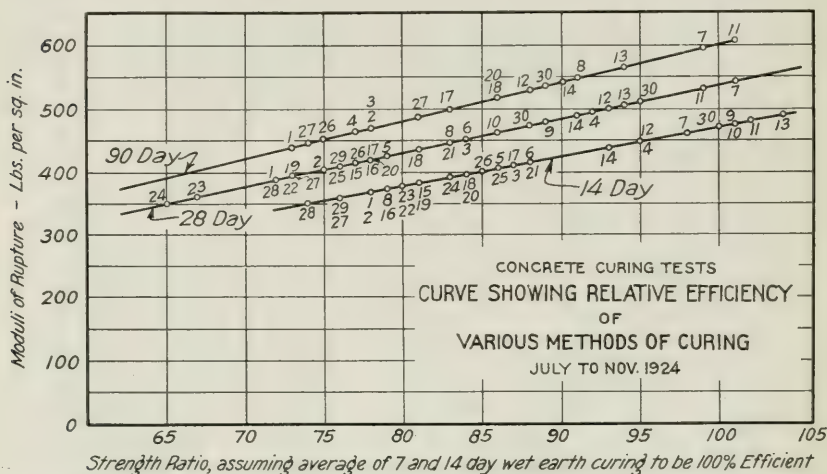


FIGURE 8. Curve Showing Relative Efficiency of Various Methods of Curing.

METHODS OF CURING AND INDEX TO TESTS.

1. Air only—no curing.
2. Air only—2% Admixture CaCl_2 .
3. Curing paper—top only.
4. Curing paper—top and bottom.
5. Curing paper—top only—1.10 consistency.
6. Curing paper—top and bottom—1.10 consistency.
7. 2" Earth, wet twice daily for 14 days.
8. 2" Earth, wet twice daily for 14 days, 2% admix. CaCl_2 .
9. 2" Earth, wet twice daily for 14 days, 1.10 consistency.
10. 2" Earth, wet twice daily for 14 days, 1.25 consistency.
11. 2" Earth, wet twice daily for 7 days.
12. 2" Earth, wet twice daily for 7 days, 2% admix. CaCl_2 .
13. 2" Earth, wet twice daily for 3 days.
14. 2" Earth, wet twice daily for 3 days, 2% admix. CaCl_2 .
15. $1\frac{1}{2}$ lbs. CaCl_2 , per sq. yd.
16. 2 lbs. CaCl_2 , per sq. yd.
17. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd.
18. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., 2% admix. CaCl_2 .
19. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., washed off after 3 hrs.
20. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., washed off after 1 day.
21. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., wet earth subgrade.
22. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., dry earth subgrade.
23. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., 1.10 consistency.
24. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., 1.25 consistency.
25. 3 lbs. CaCl_2 , per sq. yd.
26. 5 lbs. CaCl_2 , per sq. yd.
27. N. Brand Na_2SiO_3 —one application.
28. 1 part water— $1\frac{1}{2}$ parts Na_2SiO_3 —three applications.
29. 1 part water—3 parts Na_2SiO_3 —three applications.
30. $2\frac{1}{2}$ lbs. CaCl_2 , per sq. yd., in concrete forms.
31. 2" Earth, wet twice daily for 28 days.
32. 2" Earth, wet twice daily for 90 days.

All of the tests indicated that the concrete pavement of the quality now produced on state highway work may safely be opened to traffic in 14 days under normal temperature conditions. Possibly under unusually favorable conditions the curing period may be appreciably reduced.

Culvert Investigation. During the fall and winter of 1925-26 field inspections were made of more than 5000 culverts. A large percentage of these culverts were of corrugated metal and installed from 1910 to 1925. The culverts were rated as to their deterioration, and the inspection included the more important details which were believed to affect the probable life of a culvert. Several hundred culvert samples were taken using a core drill especially designed for the work. The discs thus obtained provided a means for determining exterior condition of culverts in place, and also provided material for metal analyses.

The survey included an examination of the soil and its relation to condition of the culverts. It was found that many soils were adverse to the installation of metal culverts and in such cases it was apparent that protective measures should have been taken. As a result of this investigation, during the past year it has been the custom to coat metal culverts which are to be used in adverse soils with a heavy surface of asphaltic cement.

The field data collected and results of metal analyses are being compiled, classified, and studied with the expectation that valuable information may be obtained regarding probable service of various types of culvert.

Oiled Surfaces and Other Bituminous Treatments. A study of treatment of gravel and crushed rock surfaces with asphaltic oil was begun in May, 1926, by the California Highway Commission in cooperation with the U. S. Bureau of Public Roads. The work which is under way at the present time includes the inspection of surface treated roads in Oregon and California, and of other bituminous treatments in which crushed rock and gravel surfaces may be economically used. Laboratory studies are being made of road samples and of bituminous material to determine characteristics which indicate their suitability for use in surface treated roads.

BLUE PRINT AND PHOTOSTAT DEPARTMENTS

During the past biennium the Blue Print and Photostat Departments have continued to operate at the laboratory as a part and under the direction of the Construction Department. In the Biennial Report of 1924 the details of the work and personnel were fully explained and there have been no changes since that time.

FIELD SUPERVISION AND GENERAL INVESTIGATIONS.

Soil. Examination of soil is made not only preliminary to construction but also during construction. Determination of moisture equivalent and lineal shrinkage have been found the essential features and are made by the resident engineer on all materials entering into the subgrade or which may be used in fills. If the material is found to be adverse, provision is made for importing material even though the expenses may be considerable. We believe that pavements should be insulated from adverse soils and for this purpose it is usual to employ a bed of road metal not less than 6 inches in thickness.



PLATE XXXVI. Mountain Springs Grade in San Diego-Imperial Counties, before widening.

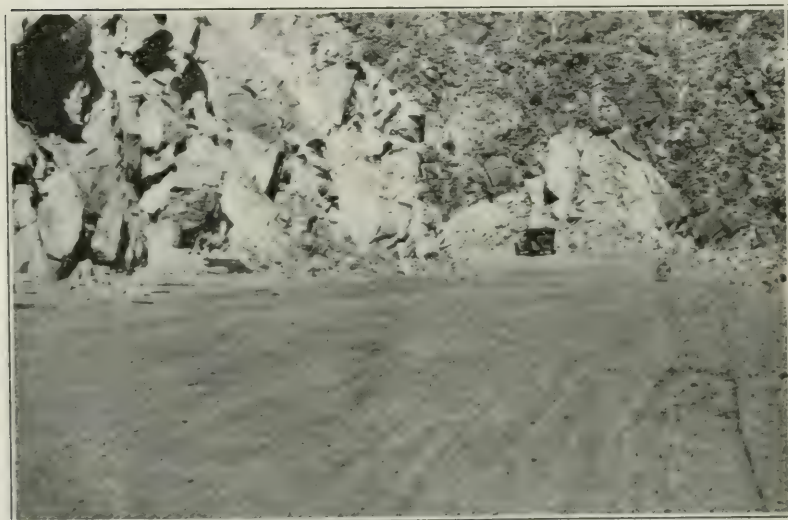


PLATE XXXVII. After widening State Highway on the Mountain Springs Grade.

The prevalent adverse soil in California is adobe but it usually overlies a shale which makes a satisfactory roadbed, so that the cure for the adobe can often be readily obtained.

In case of soil containing large amounts of sulfates, the practice has been to insulate concrete pavements by covering the subgrade with a heavy coat of asphaltic oil.

Grading. Studies have been undertaken during the last two years to secure greater economy in heavy grading construction. The matters which have been given most attention are the slopes which are proper in cuts and fills and the amount of shrinkage or swell in embankments. A study of slopes already used successfully usually gives a satisfactory index to the slopes which will be proper. The height of cuts has a very considerable influence on the slope and it has become the practice to break back to flatter slopes where cuts are high and not to attempt to use one slope rate for the full height of a cut. Angles of repose of different materials are being studied as this is extremely important for the proper design of embankments and proper balancing of materials in mass diagrams.

The amount of shrinkage and other characteristics of soils and other materials under different methods of construction is also being studied, and it is hoped to develop field laboratory methods of determining, not only the ultimate shrinkage or other behavior of any given material, but also gain more exact information on the cost of excavating and handling, which will be of very great value in economical construction of graded roads. Indiscriminate and excess excavation and wastage of materials is being carefully considered in cooperation with the Surveys and Plans Department and considerable savings are possible from time to time through line or grade changes at the proper time.

Culverts. The department is constantly on the alert to employ the best engineering practice in regard to culvert installation. As was outlined on page 71 of this report, the laboratory is at present studying and applying the information obtained during the past biennium on its extensive survey covering thousands of the culverts throughout the state.

As a construction study, the department has recently investigated the design of culverts in mountain locations where the rate of grade is considerably steeper than that usually considered in culvert design. As a part of this study, a standardization of the theories of computations of run-off has been attempted and some progress has been made toward a more economical design of culvert. It is probable that during the year, new designs of bell-mouthed culverts with tapering or with draft tube barrels will be introduced for purposes of economy in designing large culverts.

The present construction standards for culverts include corrugated metal pipe of the pure iron and coppered steel types, sectional reinforced concrete pipe and reinforced concrete boxes or arches. No brick or vitrified pipes are used in state highway construction at this time.

Metal culverts have been found extremely useful where difficult installations are necessary as in mountain roads but on highways where transportation of materials for concrete is not difficult there is an increasing use of reinforced concrete culverts. It has been found



PLATE XXXVIII. Four inch concrete base laid in 1915, in Solano County, before being surfaced with asphalt concrete in 1923.



PLATE XXXIX. Showing condition of asphalt surfacing at same location in 1926, after carrying 4,600,000 tons of traffic.

desirable to place settlement joints at intervals of 20 feet in heavy reinforced concrete culverts because of the difficulty of predicting uniform bearing power throughout the entire length of a long culvert subjected to heavy loading.

Rock Surfacing. A large mileage of fine rock surface has been constructed on the state highway system. The maximum size of stone has been about one inch. The road metal must contain at least 40 per cent of material finer than one-fourth of an inch and the fine material must have a binding power not less than 70 pounds per square inch. The fine rock roads with mulch surfaces have given excellent results and provided speedy avenues of transportation through wide stretches of desert country, but the dust nuisance has become the subject of so much criticism that various methods have been resorted to to alleviate this condition. An extensive use of calcium chloride has taken an important place in the work of one or two of the divisions for a year or two but this treatment seems to be going into disfavor and is being replaced by various methods of applying oil. The most successful of these appears to be what is popularly designated the "Oregon System" since it has had a large and so far successful use in that state. This system consists of embodying a carefully selected filler of suitable clay or other material into the road surface and as soon as the road is hardened, coating it with a light spread of oil containing about 65 per cent of asphalt. If the procedure is carefully worked out and the details of construction rigidly adhered to, it gives excellent results. A road which is oiled before it is in proper condition to receive this treatment usually gives unsatisfactory results.

The state has found it necessary to build some roads with volcanic cinders and has found that when properly bound they give satisfactory results for light traffic. Experiments in oiling these cinders are at present under way.

Macadam. The use of true waterbound macadam by the state is practically nil at this time. Some of the older macadam surfaces which have not been protected have shown serious deterioration and as rapidly as possible have been given a coat of heavy asphaltic oil and screenings to prevent further ravelling.

Bituminous Macadam. Recent studies have been undertaken with regard to the use of bituminous macadam for surfacing of light traffic concrete highways which have shown signs of distress. A number of short sections of concrete highways have been surfaced with bituminous macadam, and the treatment has usually been quite satisfactory. Encouraging results have been had from some of the counties which have treated some of the county highways with bituminous macadam surfaces.

In the past year, the specifications for bituminous binder have been amended to include certain requirements in regard to ductility which were not heretofore in use. The results of this change are being watched with considerable interest.

Asphalt Concrete. The advance in asphalt concrete construction consists in the construction of pavements carrying a large percentage of stone dust and a small percentage of asphaltic cement. Recently, also, the asphaltic surfaces have been constructed without seal coat of

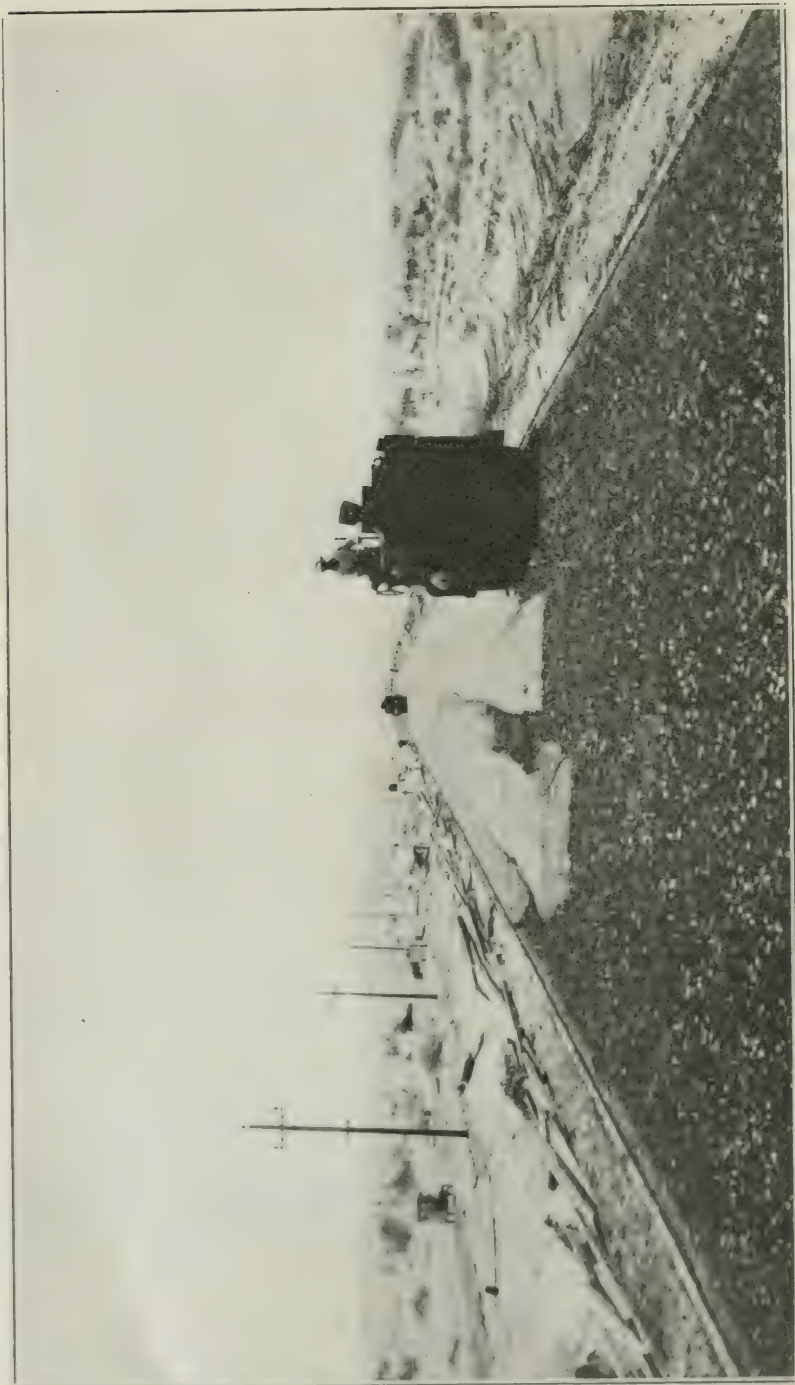


PLATE XL. Constructing asphalt concrete pavement across the Sand Hills in Imperial County.

any kind although on a few contracts a seal coat of stone chips coated with asphaltic cement has been used with satisfactory results.

It is now common practice to run the vialog over asphalt concrete surfaces during construction in order to check up the care being exercised in the laying of the surface. The results of the use of this machine provide an incentive to the resident engineer to secure smoother work and there is usually a decreasing roughness as the job progresses.

Asphalt concrete is being used not only for surfacing of old concrete highways or old macadam but also for the construction of shoulders in proper locations. A number of highways have been surfaced during the year with asphalt concrete having a minimum thickness of one and one-half inches where the base has been satisfactory. The usual minimum thickness employed, however, is two inches and in some cases, where the base has badly deteriorated, the thickness has been made four inches with economical results.

The most notable use of this material during the year has been over the sand dunes in the southern part of the state. This job is probably the most interesting piece of paving constructed during the biennium. Owing to the continual shifting of the sand, it was decided to construct an embankment as high as the highest dune in the vicinity and this plan required the use of over 40,000 cubic yards of sand per mile. The slopes of the embankments are oiled to prevent them from blowing away and an asphalt concrete surface six inches in thickness with nine-inch edges and twenty feet in width has been constructed. The work was carried on without regard to the weather, and men and equipment continued to work with the temperature as high as 120 degrees F. This construction closes the last gap of impassable road across the desert from Yuma.

Portland Cement Concrete. The old method of specifying proportions in concrete has been eliminated and the requirements are now that each cubic yard of concrete in place shall contain a certain number of sacks of cement. This has resulted in very much better conditions as far as both the state and the contractor are concerned. The contractor is able to figure his cement accurately and the state is able to make proper studies of the strengths of concrete which can be obtained.

The methods of proportioning have been more closely standardized and the typical plant of today is designed to proportion sand by weight and the stone by either weight or volume. This arrangement lends itself readily to making corrections for moisture in sand and stone and generally gives close control on the strength of the concrete. The introduction of recording scales for batches may make it possible to pay for Portland cement concrete by weight as is now done with asphaltic concrete.

Studies are continued on the strengths of different cements so that it is possible to predict with reasonable accuracy the strengths of concrete which may be hoped for. It does not yet seem time to buy concrete on the strength basis, since there has been notable progress on the part of cement manufacturers to raise the character of their cement to the standard of the strongest brands.

The quality of concrete used in paving construction has steadily improved in strength and uniformity and with the information now at hand in the laboratory there is no good reason for any great variation in the results obtained. The state has now trained concrete inspecting

engineers who understand the proper theory of securing concrete of high compressive strength and who are very much interested in the results obtained on their work. This interest and cooperation has made possible the construction of concrete highways which possibly rank as high in all desirable qualities as those constructed anywhere.

The Construction Department believes that predicting strength of concrete is a matter which can only be told from an analysis of all the materials proposed to be used in the construction. It has been possible by such studies to secure field concrete of which 85 per cent of the specimens will crush with an error of not more than 10 per cent from the compressive strength desired. We have been unable to locate any extensive series of experiments based on the fineness modulus or the water cement ratio theories which have given a control as close as the figures above noted. The practical theory on which we base our concrete strengths is that the strength of the concrete is only a function of the strength of mortar and that good mortar requires good cement and good sand and that with this factor fixed, the matter of securing good concrete is purely one of careful attention to details and proper manipulation.

In spite of the high strengths obtained there is a considerable amount of cracking in concrete highways, and designs have been changed to require the construction of one-half inch expansion joints at fifty-foot intervals and also provide for the use of dowels at all expansion joints. A new development during the year has been the construction of a center joint by means of a weakened plane. A sharp edged form is forced into the pavement along the center line leaving a slot about two and one-half inches deep and also an indented space about six inches wide in the surface of the concrete which afterwards is filled with asphalt cement to provide in one, a crack filler and a center marker. The results so far obtained have been excellent. It is found that the weakened plane joint produces cracking at the locations intended.

The standard sections for concrete pavements call for a thickness of 6 inches at the center and increasing, in the outer 3 feet, to 9 inches at the edges of each 10-foot strip. In many recent contracts, the thickness of the center has been made 7 inches when excessively heavy traffic could be foreseen.

Our use of reinforcement in the pavement is increasing. An experimental section some four miles in length is being laid using various types of reinforcement and also various designs and spacing of expansion joints and shrinkage joints. A study of former experiences in the state in reinforcing concrete pavements has been made during the biennium with conclusions generally favorable to use of reinforcing.

Vialog. The use of the vialog for determining the roughness of pavements as completed has continued throughout the biennium. Repeat records are also run on a number of selected pavements in each division at yearly intervals. By reason of this instrument more careful workmanship in pavements has resulted in greatly increased smoothness.

A comparison of average vialog results obtained during the last three years is shown below:

Type of pavement	Roughness index per mile		
	1924 inches	1925 inches	1926 inches
Portland cement concrete	19	14	8
Asphaltic concrete	20	23	24
Bituminous macadam	--	--	37



PLATE XLI. Finishing concrete pavement in Sonoma County.



PLATE XLII. Constructing weakened plane center joint in concrete pavement.

An improved and more sensitive instrument known as the roughometer has been furnished the department by the Bureau of Public Roads. Tests with this instrument indicate a variation in roughness in roads tested during the day and at night.

Crack Survey. Each year at the time the vialog survey of paving is made, a crack survey is also made on concrete pavements.

On the opposite page is a tabulation of results of vialog and crack surveys on a number of highways for the years 1924 and 1925.

Core Drill. The core drill is kept in service taking check samples from pavements from time to time to insure the accuracy of field-cast concrete specimens.

Patented Pavements. During the early part of 1926, the commission constructed four miles of Willite asphalt concrete surface on old concrete from Lerdo Canal north of Bakersfield northerly. Adjoining this surfacing and constructed at the same time by the same contractor is a four-mile section of asphaltic concrete of the state highway standard of 1925.

Incidental to the construction, an opportunity was afforded to compare the behavior of the two types of paving under traffic.

In the view of the department there are, no doubt, a number of excellent types of patented pavements, but the price control feature which so far has been inseparably connected with all patented pavements usually overbalances any merit which they may have when applied to state work.

The state is amply able to employ the high grade talent necessary to secure pavements of standard types fully up to any patented pavement in quality and service.

Guard Rail. The older type of guard rail consisting of a 4-inch by 4-inch post and two light rails, has been abandoned in favor of the present construction requiring 8-inch by 8-inch posts to which is bolted one 6-inch by 6-inch stringer. This stringer, in locations where sharp curves are encountered, is usually laminated, and the best results in general have been obtained in all cases where laminated stringers are used.

There has been some use of wire mesh guard fence, particularly in locations where impact of vehicle is liable to be head on. This type of guard fence has the defect that when it is once stretched, it is difficult to make a repair; also, it has a tendency to hammock when struck by a heavy blow and usually breaks off the post which may cause a serious accident. However, its value has been demonstrated in many cases.

So far as reported, the laminated guard rail has never been broken and has a springiness which makes it very desirable for this type of rail.

TABLE SHOWING PAVEMENT CONDITION AS INDICATED BY YEARLY INVESTIGATIONS.

Con- tract No.	Route	Length in miles (speed- ometer)	Type	Contractor	Resident engineer	Average interval of joints and cracks (feet)		Vialing index of roughness (inches per mile)	
						1924	1925	1924	1925
M-35	X-S-4-B	13.4	P. C. concrete	Kaiser Paving Company	C. M. Butts	41.0	40.0	15.9	17.5
M-36	VII-S-D-2-A-B	17.0	P. C. concrete	Jahn and Bressi	A. N. George	103.5	66.6	15.9	18.7
M-39	VII-L-A-2-C	11.28	P. C. concrete	Geo. H. Oswald	C. G. Kolster, C. N. Ainley	38.9	35.7	30.6	29.2
M-40	VII-Ven-2-B	12.5	P. C. concrete	Sam Hunter	W. D. Eaton	26.8	26.8	21.3	21.3
431	II-S-4-B	10.15	P. C. concrete	Kaiser Paving Company	B. H. Henry	42.6	33.3	**12.2	10.4
433	IV-Son-31-B	4.35	P. C. concrete	Gabraith and James	N. H. Nelson, R. E. Messner	26.4	23.6	15.4	17.3
435	VII-Orn-60-A	3.6	P. C. concrete	W. F. Beal	C. P. Montgomery	142.8	69.6	8.9	7.9
M-41	IV-S-11-5-A	3.85	A. C. concrete	Federal Paving Company	E. J. Brown	---	---	23.2	23.8
M-42	IV-S-11-5-A	2.8	A. C. concrete	Geo. H. Oswald	R. L. Young	---	---	17.3	18.2
M-44	X-Sol-1-D	8.5	A. C. concrete	Force and Curigan	H. O. Ragan	---	---	**35.8	29.0
M-49	IV-S-M-2-B	3.5	A. C. concrete	Freeman and Whiting	E. J. Brown	---	---	**37.1	33.9
M-56	X-S-J-5-A	7.9	A. C. concrete	Valley Paving Company	C. O. Dingle	---	---	**28.8	27.2

Note.—All above pavements were constructed in 1924.

*1924 record represents westerly 3 miles only. Same section taken in 1925 gave 31.5 inches per mile.

**Vialing record taken too early after construction, pavement not thoroughly cleaned.

Cost Data. The former system of keeping a great mass of inaccurate cost data on each job has been superseded by a system of periodic studies of particular jobs.

Various types of construction are selected and a close study of the costs made which will be of benefit for estimating purposes.

Investigations. Among the studies and investigations carried on by the department may be listed the following:

- Speed of Traffic on Curves and Grades.
- Position of Traffic on Tangents and Curves.
- Shrinkage of Earthwork.
- Economic Studies of Pavement Types.

Highway Economics. Each study of proposed road improvements emphasizes more clearly the vital necessity of accurate and comprehensive traffic studies and properly segregated maintenance costs.

Pavements need to be widened because of the number of vehicles using them, but need to be thickened because of the weight of tonnage to be carried.

Thus it can be demonstrated that a pavement twenty feet wide will readily carry six thousand vehicles per day of mixed types including, say, twelve per cent of heavy trucks. The percentage of trucks might be increased very materially so long as the total number of vehicles is not increased without requiring a wider pavement, but it would certainly require a thicker pavement to carry the traffic of any great increase in percentage of trucks.

For the past two years, the Construction Department has made intermittent studies of the *investments necessary for the transportation of one ton one mile on highways of varying designs.*

Typical results of such analysis as applied to reconstruction are shown in the summary on the opposite page.

General Researches and Publication of Reports. A number of general research investigations have been made and it is the policy to publish results and progress in "California Highways," the official publication of the California Highway Commission. Following is a list of researches and other articles reported in the "California Highways" and their date of publication:

By C. L. McKesson, Materials and Research Engineer.

Rock Shoulder Material Tests, June, 1925.

Subgrade Treatment, Solano Lateral, August, 1925.

Reasons for Differences in Strength of Concrete on Two Paving Projects, October, 1925.

Quick Hardening Concrete, November, 1925.

Curing of Concrete, January, 1926.

Selection of Rock and Gravel for Highway Work, April, 1926.

By C. S. Pope and C. L. McKesson

Purposes of the Construction Department, February, 1924.

Laboratory Takes Guess Work Out of Highway Building, August, 1925.

Field Tests for Determination of Adverse Soils, November, 1925.

Elements Affecting Concrete Construction, March, 1926.

By C. S. Pope and C. L. McKesson

Control of Concrete, Field Tests and Computations, December, 1925.

Concrete Mixing Tests—Time and Capacity Studies, February, 1926.

By E. Withycombe, Assistant Construction Engineer.

Remarkable Increase in Strength of California Pavements, March, 1926.

INVESTMENT MADE FOR DIFFERENT TYPES OF PAVEMENTS TO CARRY ONE TON ONE MILE, BASED ON FIRST COST OF PAVEMENT AND TRAFFIC AT TIME OF CONSTRUCTION.

Contract No.	Route	Length, miles	Year constructed	Type of pavement	Cost per mile, surfacing only	Estimated total tons per year, all vehicles	Investment per mile ton, all vehicles	Estimated total tons per year, trucks only	Investment per mile ton, trucks only
Portland Cement Concrete.									
M-64	VI-Mre-4-C and D	5.413	1925	P. C. concrete, 2nd story	\$24,611	1,338,696	.0184	572,832	.0129
M-65	X-S, J-4-A and B	8.882	1925	P. C. concrete replacing bituminous macadam	23,669	1,341,562	.0176	572,832	.0413
M-90	IV-Son-1-B	7.60	1925	P. C. concrete, 2nd story	30,269	1,576,962	.0192	675,648	.0448
	Total	21.895					.0184 Avg. 100%		.0430 Avg. 100%
M-39	VII-LA-2-B and C	7.70	1924	P. C. concrete, 2nd story	36,659	3,367,440	.0109	1,440,164	.0255
M-74	VII-Ora-2-A	5.58	1925	P. C. concrete, 2nd story	24,753	2,181,402	.0113	932,926	.0262
M-84	VIII-S-Bd-26-A	5.52	1925	P. C. concrete, 2nd story	20,737	1,801,879	.0115	770,615	.0269
	Total	18.80					.0112 Avg. 100%		.0262 Avg. 100%
Asphalt Concrete Surfacing with Portland Cement Concrete and Asphalt Concrete Widening.									
339 and M.W.O. 343	X-Sol-7-E	8.42	1921, '22	A. C. surface on P. C. C. base; P. C. C. widening.	18,735	1,164,240	.0161	496,800	.0377
D-400	IV-S, Cl-2-C	7.86	1921, '22	A. C. surface on P. C. C. base; P. C. C. widening.	21,853	1,923,264	.0113	822,328	.0266
	Total	16.28					.0137 Avg. 74% of P. C. conc. pave.		.0322 Avg. 75% of P. C. conc. pave.
378	VII-Ora-2-A	5.95	1922, '23	A. C. surface on P. C. C. base; P. C. C. widening.	23,903	2,165,200	.0110	926,085	.0258
392, D-485	VII-L, A-4-A and B	9.35	1922	A. C. surface on P. C. C. base; P. C. C. widening.	21,980	2,742,318	.0059	1,090,489	.0137
M-107	VIII-S-Bd-Riv-19-B and A	14.62	1926	A. C. surface on P. C. C. base; A. C. widening.	12,498	2,311,748	.0055	988,672	.0126
	Total	29.92					.0075 Avg. 67% of P. C. conc. pave.		.0174 Avg. 66% of P. C. conc. pave.

NOTE.—Above jobs are selected as being nearly parallel in conditions and traffic. Percentages are derived by comparing separately the two types in the northern and southern counties. The Portland cement concrete type is assumed as 100 per cent.

APPRECIATION.

This report should not be closed without acknowledgment of the efficient and loyal service and outstanding ability of the engineers associated in the work of the department.

Mr. C. L. McKesson, Materials and Research Engineer, has added much to the prestige of the department and the Commission through his energetic and intelligent handling of the problems assigned to him.

Mr. E. Whitelycombe as Assistant Construction Engineer has not only handled a position requiring great tact and discretion in a diplomatic manner, but has very materially increased the efficiency of many operations in the field with a consequent large saving to the state in many instances.

Much laborious office and laboratory routine have been handled by Mr. H. A. Waterman and Mr. F. T. Maddocks in an efficient and progressive manner.

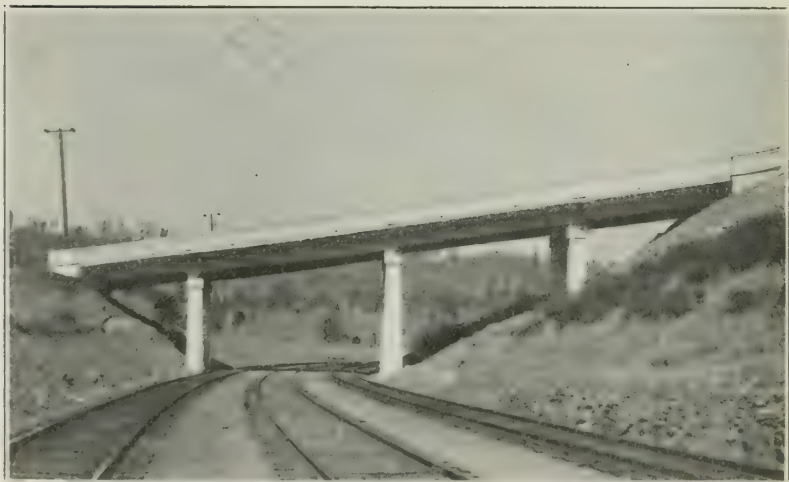


PLATE XLIII. Crossing over Southern Pacific Railroad near Hinton, Truckee River Highway, in Nevada County.

APPENDIX F

BRIDGE DEPARTMENT

By HARLAN D. MILLER, * Bridge Engineer

The construction of bridges by the California Highway Commission has developed in a marked degree during the past biennium.

The requirements that the counties furnish the funds for necessary bridges on state highways resulted in the bridge work lagging far behind the road construction, and as a consequence the Highway Commission in the last few years has proceeded with the construction of a great number of bridges without county aid. This has resulted in the construction by the Commission of a much larger number of bridges in the past two years than in any preceding biennium. Since June, 1924, sixty-five bridges and major structures have been designed by the Bridge Department and constructed under its supervision. The aggregate cost of this work was \$2,000,000. Twenty steel bridges have been repaired and painted at a cost of \$146,000. Contracts have been let and work is now under way on twenty-five bridges costing \$1,150,000. The total value of work completed and under construction is, therefore, about \$3,300,000. In addition, bids have been asked for on four structures costing \$350,000. Most of this last amount is covered by the cost of the South San Francisco Subway, the total cost of which is estimated at \$290,000. This structure is one of the most important on the state highway system as its completion is a big factor in the opening of the Bayshore Highway from San Francisco to Burlingame. In addition, the Department designed the Donner Summit arch bridge in Nevada County, which was built by the United States Bureau of Public Roads, and has prepared plans for many culverts and minor structures which were built by the divisions.

At the beginning of 1924 the State Highway Engineer placed the construction as well as the design of the bridges and railroad grade separation structures under the complete charge of the Bridge Department. The advantage of this move can be readily seen and the results speak for themselves. When the structures were being designed and built by the counties and when state work was supervised by the various divisions throughout the state, there was little opportunity for deep study of design and construction considered together. It is true that the Bridge Department formerly checked county designs, but the work was limited to passing upon the adequacy of strength and capacity. In most cases, the type of the structure was decided by the counties or private engineers and there appeared about as many different kinds of structures on the California highways as there are counties within the state.

*Died October 19, 1926.

The Bridge Department in its work endeavors to reflect the general high standard and ideals of the California Highway Commission and the State Highway Engineer. With the assistance of the State Testing Laboratory, the best materials are obtained for the structures. Experienced resident engineers, with the cooperation of the contractors, obtain well fabricated work.

With the bridge construction all under one head, however, it is evident that there will be more uniform work throughout the state, and the department aims to make its standard at least equal to the best work previously done under any of the divisions. The design section of the Bridge Department is benefited to a great degree by being in closer touch with the construction work.

Department Organization. The present organization of the Bridge Department consists of the Bridge Engineer, Assistant Bridge Engineer, engineer in charge of railroad crossings, four traveling engineers in general charge of construction, a corps of twenty-eight resident engineers and assistants in direct charge of construction contracts, and a force of seventeen designers and draftsmen, one clerk, two stenographers and an office assistant.

During the biennium, a branch office of the department was established in Los Angeles to expedite the handling of work in the southern part of the state.

The Manual of Instructions. One of the accomplishments of the Bridge Department during the past biennium was the publication of a "Manual of Instructions." Pursuant to the request from the State Highway Engineer to the several department heads at Sacramento to compile a manual of instructions relative to the work of their respective departments, the Bridge Engineer published a set of instructions in book form for use in carrying out the field work of the department. The manual is handy to carry, has 180 pages and contains thirty-eight illustrations. The Bridge Department has had requests for copies of the manual from all parts of the United States and from foreign countries.

The value of the Bridge Department Manual lies in the fact that any construction engineer upon assignment to a job can rely upon it as a ready reference and guide in carrying out any part of his work from the staking out of the structure to be built to the cleaning up of detours and right of way when the work is completed.

WORK OF THE DEPARTMENT

Design. Some of the more outstanding developments in bridge design during the past two years have been:

- 1—Wider roadways.
- 2—Better alignment of bridge and approaches.
- 3—More attention to esthetics of design.

Previous to 1924 the standard width of roadway for state highway bridges, with few exceptions, was twenty-one feet. Now, on roads where a twenty-foot pavement is contemplated or seen as a future possibility, the bridges are made twenty-four feet. Where the traffic justifies wider roads the bridges are made correspondingly wider. A

number of thirty-foot bridges and subways have been built in the past two years and a few forty-foot and forty-six-foot structures. A large number of culverts and minor structures have had to be extended and widened where wider roads were being built, and in southern California two existing large bridges are being doubled in width because their narrow roadways acted as a bottle neck to retard the heavy traffic. Wherever it seems advisable, bridges are now being built with sidewalks on one or both sides.

At one time it was the rule in highway bridge construction that wherever possible bridges should be built at right angles to the stream and without vertical or horizontal curves on the bridge. This practice made for lowest cost of bridge proper and simplicity of design but often resulted in dangerous sharp turns at bridge approaches and poor alignment generally. As a consequence many of the earlier constructed bridges which are otherwise adequate are posted with warning signs cautioning traffic to go slowly.

It is now the aim of the Bridge Department to make the alignment and riding qualities of bridges and approaches equal to the high standard used in the construction of the highways, so that they can be safely traveled at the maximum speed limit. In conjunction with the Department of Surveys and Plans, a study is made of the crossing and its approaches and where necessary the bridge is skewed or curved to get the desired result in the most economical manner. This makes for more complicated designs, but the final result justifies the additional labor.

In the past three years much attention has been given to securing artistic and fine looking bridges. The details of railing and end posts have had a great deal of study. Where the size of the structure made it more or less monumental in character the general lines and details as seen in elevation have received much study. Some notable examples are the two arch bridges over Charley Creek and Doney Creek in Shasta County, and Dog Creek arch, which has been designed but is not yet under construction.

Many bridges built only a few years ago were designed for much lighter loads than are now using the highways and as a consequence are now in need of replacement because they are not adequate to carry the heavy present day traffic. This shows very clearly the menace to the state bridges if the weights of trucks using the highways are allowed to increase indefinitely. It means that structures which should have a service life of fifty to one hundred years must be replaced every fifteen or twenty years. State highway bridges are now being designed to carry a fifteen-ton, four-wheel truck on each traffic lane, with suitable equivalent uniform loads, in the case of long span bridges, to care for long lines of traffic. This design adequately takes care of the six-wheel seventeen-ton trucks now permitted on the highways.

For the protection of our bridges, it is therefore essential that the maximum loads allowed to use our highways should never be permitted to exceed these design loadings.

Grade Crossing Eliminations. Due to the rapid increase in the number of motor vehicles operating on state highways, the elimination of railroad grade crossings is becoming a very important part of the work of the Bridge Department.



PLATE XLIV. Bridge across Salt Creek Overflow on State Highway in Tehama County.



PLATE XLV. Bridge over Salt Creek on State Highway in Shasta County.

The Department of Vital Statistics of the State Board of Health states that in 1924 there were 1364 fatal automobile accidents in California, of these 102 occurred at railroad crossings, while in 1925 there were 1484 deaths from all accidents, 118 being at railroad crossings. These figures show an increase for the total accidents of about 9 per cent while the increase at grade crossings is about 16 per cent. These figures indicate the necessity of separation of all grade crossings.

Because of there being several interested parties to all projects involving separation of grades, considerable negotiation must be carried on before definite agreements can be reached. Efforts are being made to simplify this work so that it will be reduced to a minimum.

During the past biennium ten grade separations have been constructed at an aggregate cost of \$530,000, five are under construction, while plans and negotiations are now under way for twenty more to be constructed in the near future. The estimated probable cost of eliminating all the grade crossings on the state highway system is \$20,000,000 of which the state will have to pay at least 50 per cent or an amount in excess of \$10,000,000.

Following are descriptions of some of the structures built under the supervision of the Bridge Department during the past two years.

GARRITY CREEK BRIDGE

A bridge consisting of one 30-foot reinforced concrete girder span over Garrity Creek about one mile west of Pinole in Contra Costa County, on the Oakland-Martinez highway (IV-C.C-14-A) was constructed at a cost of \$5,800 under Contract M-47, awarded to John Phillips. This bridge has a clear width of roadway of 28 feet and is a big factor in handling the traffic from San Francisco to northern California.

SIX TEHAMA COUNTY BRIDGES

Six reinforced concrete girder bridges across Mill Race, Salt Creek, Craig Creek, Salt Creek Overflow, Butler Slough and New Creek, consisting of four 30-foot spans, four 26-foot spans, four 30-foot spans, five 30-foot spans, five 30-foot spans, and three 30-foot spans respectively in Tehama County near Red Bluff on the Red Bluff-Chico highway (II-Teh-3-D) were constructed at a cost of \$50,000 under Contract No. 434 awarded to McKenzie and Pollard, and were completed October 15, 1924. These bridges replace a number of old steel truss bridges.

SALT CREEK BRIDGE

Salt Creek Bridge, a reinforced concrete structure which replaces an old concrete bridge north of Redding, was constructed under contract M-63 by Nate Lovelace at a cost of \$19,200. This bridge is constructed on a six per cent grade and consists of five spans of the 3-girder type, the east end span being forty-two feet, the center span forty-two feet and the west end span thirty-six feet long. The two intermediate spans are twenty feet long. The structure is supported on reinforced concrete frame bents with spread footings. The new bridge has a roadway width of twenty-four feet and was the first structure completed on the new alignment in the Sacramento Canyon.



PLATE XLVI. Van Duzen River Bridge on State Highway in Humboldt County.



PLATE XLVII. San Juan Creek Bridge on State Highway in Orange County.

VAN DUZEN RIVER BRIDGE

A reinforced concrete arch bridge consisting of three 163-foot open spandrel arch spans and ten 30-foot girder spans was constructed across the Van Duzen River in Humboldt County on road I-Hum-1-F. The arches are barrel type and are 15 feet wide, 2 feet thick at the crown and 3 feet 3 inches thick at the spring. The total length of the structure is 787 feet 8 inches with a 21-foot roadway. The piers and north abutment of the arch span are founded on wooden piles. The north approach spans are supported by reinforced concrete piles.

This bridge was constructed during an extremely wet winter, the river rising to flood stage several times and washing out the detour. A detour trestle was constructed under Day Labor Contract D-604 by the Mercer-Fraser Company of Eureka. This bridge was also partly destroyed at two different times by flood. While the detours were out of use, the bridge of the Northwestern Pacific Railroad was flooded and was used for highway traffic while the highway detour was being constructed and repaired.

The California Highway Commission and the people of the state greatly appreciated the ready cooperation of the Northwestern Pacific Railroad Company during the work.

Bordwell and Zimmerman of Napa, California, were the contractors for the bridge construction under Contract No. 440. The total cost of the bridge including the detour was \$125,000.

SAN JUAN CREEK BRIDGE

The San Juan Creek bridge, one-half mile south of San Juan Capistrano on the San Diego highway (VII-Ora-2-A) is 180 feet long, has a 30-foot roadway and consists of three 46-foot and two 21-foot reinforced concrete spans on concrete piers and pile end bents. It was constructed by Stevens Brothers and Haas under contract M-70, at a cost of \$33,630.

THREE BRIDGES IN LASSEN COUNTY—ROUTE 29

Three bridges were constructed by Lord and Bishop at a cost of \$22,000 under Contract No. 450 on the Red Bluff-Nevada state line highway. One structure was built across Robbers Creek at Westwood which consisted of one 37-foot two-girder span on reinforced concrete abutments; another bridge across Baxter Creek near Susanville which consisted of three 30-foot timber spans on reinforced concrete frame bents; a similar structure was built across Long Valley Creek near Doyle which consisted of five spans. The footings of the combination concrete and timber structures are each supported by three Douglas fir piles, making six piles per bent.

The bridges across Baxter Creek and Long Valley Creek are of the semi-permanent type. The reinforced concrete frame bents are so constructed that the timber deck can be removed when no longer serviceable and a permanent concrete deck placed on the caps. An asphalt wearing surface was specified for the floor of the timber bridges. Owing to the remote locality and the difficulty in getting equipment for the hot asphalt mix, the mixture known as "Laykold" was substituted. The Laykold is an emulsified asphalt and can be mixed in an ordinary concrete mixer which is used for Portland cement concrete. The propor-

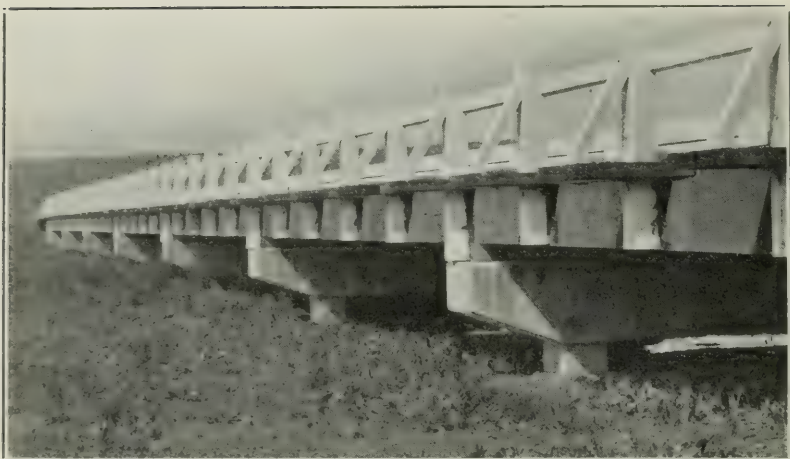


PLATE XLVIII. Bridge on State Highway west of Bieber in Lassen County.



PLATE XLIX. Cottonwood Creek Bridge on State Highway in Kern County.

tions of the mineral aggregate were maintained the same as for a hot mix.

SEVEN BRIDGES IN LASSEN COUNTY—ROUTE 28

There were seven of the semi-permanent type concrete and timber bridges built in the vicinity of the town of Bieber on road II-Las-28-A, the Redding-Alturas highway. These bridges are of the same type as those constructed across Baxter and Long Valley creeks on route 29. They were constructed across the Pit River and six of its overflow channels. The footings of the concrete frame bents were spread and rested directly upon the foundation soil. Under the original contract it was proposed to take care of part of the overflow water by constructing a wier; but it was later decided to lengthen the bridges near the location of the wier.

The bridges consisted of one 390-foot structure, two 210-foot, one 180-foot, one 120-foot, and two 60-foot structures, the total length of the bridges being 1230 feet, all spans being thirty feet long. The work was done by contractors Hart, Horn and Savage at a cost of \$62,600, under contract No. 452.

COTTONWOOD CREEK BRIDGE

A bridge of four 50-foot and five 22-foot two-girder reinforced concrete spans was constructed across Cottonwood Creek on the Kern River Canyon road eleven miles east of Bakersfield, (VI-Ker-57-E), at a cost of \$37,350 under contract No. 453 awarded to J. L. Webster. The deck of this bridge is supported on three towers and four concrete frame bents. The floor of the bridge is about 45 feet above the creek bottom and has a roadway width of twenty-one feet. This bridge is part of the improvement of the highway lateral from Santa Maria in San Luis Obispo County to Freeman in Kern County.

CHEROKEE CANAL BRIDGE

A 150-foot reinforced concrete bridge was built across the Cherokee Canal By-Pass in Butte County on road III-But-3-B. The bridge is a four girder type, 21-foot roadway, 30-foot spans on frame bents of reinforced concrete, and was constructed by R. B. McKenzie at a cost of \$15,000 under contract No. 454.

SIMMONS CREEK BRIDGE

A 76-foot, four-girder reinforced concrete bridge, with frame bents, was constructed across Simmons Creek, fourteen miles east of Paso Robles, on the Paso Robles to Bakersfield lateral, road V-S.L.O-33-B, by C. C. Gildersleeve, at a cost of \$6,750, under contract No. 459. The bridge has one 34-foot span and two 21-foot spans with a 21-foot roadway.

BRIDGES ACROSS VILLA CREEK AND THE SOUTHERN PACIFIC RAILROAD NEAR PISMO

One of the important links in the improvement of the Coast Highway between San Diego and San Francisco was the Pismo improvement work. In connection with this improvement was the construction of two bridges, one across Villa Creek and the other across the Southern Pacific Railroad south of the town of Pismo, road V-S.L.O-2-E.

The Villa Creek structure is a reinforced concrete bridge, consisting of six 30-foot girder spans with a 24-foot roadway, supported on reinforced concrete pile bents.

The structure across the Southern Pacific Railroad consists of nine reinforced concrete spans of the four-girder type, having a 24-foot roadway constructed on reinforced concrete frame bents. The footings of the frame bents are founded on reinforced concrete piles. The span across the railroad track and the one on each side are thirty-five feet long, the other six spans are thirty feet long. Both structures were built by J. L. Webster, at a cost of \$52,600, under contract No. 473.

BRIDGES ON TRUCKEE RIVER ROUTE

Five bridges were completed on this route during the last biennium.

The first of this series was the bridge over the Truckee river and the Southern Pacific Railroad at Polaris (III-Nev-38-A). The structure at Polaris is built of reinforced concrete and consists of one 160-foot open spandrel arch span, four 30-foot, one 38-foot, and one 59-foot girder spans, with a 21-foot roadway. The short girder spans are of the four-girder type, supported on concrete-frame bents. The 59-foot span has two girders and spans the main line of the Southern Pacific Railroad from Sacramento to Ogden. This bridge was constructed by Proctor and Cleghorn at a cost of \$55,000, under contract No. 446.

A reinforced concrete arch bridge across the Truckee River near Boca, consisting of one 144-foot open spandrel arch span and two 44-foot, two-girder approach spans, with a 21-foot roadway, was constructed by Rocca and Caletti, at a cost of \$32,000, under contract No. 471. The design of this bridge is well suited to its surroundings and adds to the beauty of the new highway.

A reinforced concrete bridge was constructed across the Truckee River at Prosser Creek, consisting of two 60-foot and two 34-foot, two-girder spans supported on three reinforced concrete piers and a reinforced concrete frame bent at each approach. The bridge was constructed by T. H. & M. C. Polk, at a cost of \$18,000, under contract No. 470.

The bridge across the Truckee River at Hinton consists of three 60-foot spans and two 34-foot, two-girder, reinforced concrete spans, with a 21-foot roadway. This contract was begun by the McKay Engineering Company and completed by Carl F. Heinze, under contract No. 468, at a cost of \$32,000.

The bridge across the Southern Pacific Railroad near Hinton, consists of a 57-foot span over the railroad tracks, with a south approach of two 24-foot spans and a north approach of one 30-foot and two 24-foot approach spans. The entire structure is reinforced concrete and has a 21-foot roadway. This contract was awarded to T. H. & M. C. Polk and the bridge built at a cost of \$19,200.



PLATE L. Overhead crossing at Pismo, on State Highway in San Luis Obispo County.

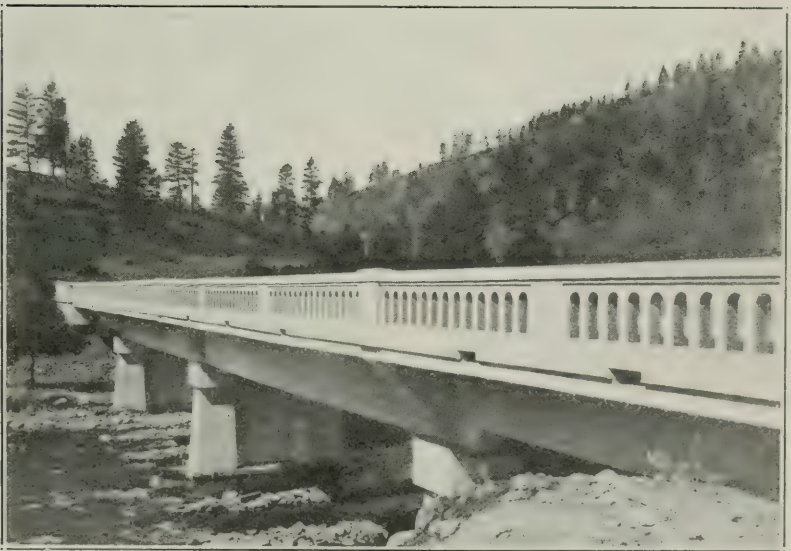


PLATE LI. Bridge over Truckee River near Prosser Creek on State Highway in Nevada County.

CHOWCHILLA RIVER BRIDGE

A reinforced concrete bridge, consisting of five 25-foot, four-girder spans on reinforced concrete pile bents was constructed across the Chowchilla River, three and one-half miles north of Chowchilla, replacing an old wooden structure, on the Valley Route from Sacramento to Los Angeles (VI-Mad-4-C), under contract No. 462. This bridge has a 24-foot roadway and is quite an improvement in handling the traffic along this highway. Proctor and Cleghorn were the contractors. The cost of the bridge was \$15,000.

SAN GORGONIO WASH BRIDGE

A reinforced concrete bridge 350 feet long, consisting of five 30-foot four-girder spans, with a roadway 21 feet wide, on concrete frame bents, was constructed across San Gorgonio Wash in Riverside County, two miles east of Banning on the San Bernardino-El Centro highway, road VIII-Riv-26-C.

The building of this structure closed one of the gaps in the new highway, a detour having been used around this site for several years. The bridge was built at a cost of \$17,600 under contract No. 464, awarded to DeWitt and Morine.

SAN ONOFRE CREEK BRIDGE

A 300-foot reinforced concrete bridge, consisting of six 50-foot spans, was constructed across San Onofre Creek in San Diego County on the San Diego-Los Angeles highway, road VII-S.D-2-D, under contract No. 466, by the Fluor Construction Company at a cost of \$58,250. This bridge has a 30-foot roadway and is supported by seven hollow-type, reinforced concrete piers, with semi-circular ends. A new design of railing was used on this bridge, which adds to its attractiveness. The footings of all piers, with the exception of the south end pier, are supported by Douglas fir piles driven to refusal. The south end pier is founded on cemented gravel.

The San Onofre Creek Bridge is constructed on the relocated line on route 2 in San Diego County. The 30-foot roadway amply provides for the traffic on this highway and is a great improvement over the old steel bridge which was used on the old location.

SAN MATEO CREEK BRIDGE

The San Mateo Creek Bridge, on road VII-S.D-2-D, is similar to the San Onofre Creek Bridge but is 100 feet longer, consisting of eight 50-foot, three-girder, reinforced concrete spans with a roadway width of thirty feet, constructed on hollow-type piers. Like the San Onofre Creek Bridge, the San Mateo Creek Bridge is constructed on new location which eliminated dangerous curves and replaced an old wooden county bridge with 15-foot roadway. The new bridge is still on a 2.74 per cent grade. The south abutment and all except the two north piers are founded on Douglas fir piles. The two north piers are founded on sandstone.

The bridge was built by R. A. Wattson at a cost of \$76,000, under contract No. 467.

COACHELLA STORMWATER DRAIN BRIDGE

The Coachella Stormwater Drain Bridge, road VIII-Riv-26-E, replaces two small wooden bridges and some roadway pavement between levees of the drain. During the construction of the bridge it was necessary to build a two-way plank road detour across the sandy bottom of the drain. The new bridge is 480 feet long with a 21-foot roadway and consists of sixteen 30-foot, four-girder, reinforced concrete spans on reinforced concrete pile bents. Badt-Falk and Bergendahl constructed this bridge at a cost of \$40,250, under contract No. 477. This bridge is another link in the construction of the San Bernardino-El Centro highway.

SACRAMENTO NORTHERN UNDERPASS—WEST SACRAMENTO

The construction of the Sacramento Northern Railroad Underpass, X-Yol-6-C, is part of the improvement of the western entrance to the city of Sacramento. This structure consists of a 35-foot skew span with reinforced concrete abutments and wing walls. The deck consists of 18-inch 92-pound Bethlehem steel girder spans spaced at two and one-half foot centers covered with a concrete slab supporting the tracks. The clear width of roadway is thirty feet, which provides for a 5-foot sidewalk. This bridge was constructed by Lord and Bishop at a cost of \$23,000, under contract No. 480.

NORTH SACRAMENTO UNDERPASSES

Crossings under the Sacramento Northern and Western Pacific Railroads were constructed on the north entrance to Sacramento on road III-Sac-3-B. The structures were built under contracts which were both awarded to Lord and Bishop.

The Western Pacific Railroad span is a 62-foot, through steel girder ballast deck skewed span. The Sacramento Northern Railroad span is a 61-foot skewed through steel girder open deck span. The Western Pacific span rests on triangular shaped, earth filled, reinforced concrete abutments. The span of the Sacramento Northern rests on rectangular reinforced concrete piers. Both underpasses have a clear roadway of thirty feet. About 1200 feet of reinforced concrete pavement was placed in connection with the building of the underpasses.

These underpasses replace a narrow wooden structure which had been in use for many years and was wholly inadequate to handle the traffic at the north entrance to the city. The total cost of these structures was \$63,000.

SAN LORENZO CREEK BRIDGE

A reinforced concrete bridge 240 feet long consisting of three 60-foot 2-girder spans and two 30-foot 4-girder approach spans over San Lorenzo Creek in Monterey County near King City on the San Francisco-Los Angeles highway (V-Mon-2-F) was constructed at a cost of \$32,500 under Contract No. 436, awarded to Rocca and Caletti. This bridge was constructed on a new alignment eliminating sharp curves at the approaches to the old county bridge.

SAN GABRIEL RIVER BRIDGE

A reinforced concrete bridge, 432 feet long, having a roadway width of forty feet and a 5-foot sidewalk on each side, was constructed across the San Gabriel River on the Whittier Boulevard, VII-L.A-2-D. The bridge has eight 54-foot spans resting on nine hollow-type reinforced concrete piers. The bridge was first designed without piles, but upon opening the excavation, it was found necessary to drive forty-eight Douglas fir piles under each pier. The roadway slab is supported on four girders. The new structure replaces an old narrow steel bridge, which has congested traffic at this point for some time. Charles and F. W. Steffgen were the contractors. The bridge was built under contract M-73, contains 2890 cubic yards of concrete and cost \$98,000.

VENTURA RIVER BRIDGE EXTENSION

The state highway crosses the Ventura River at the city of Ventura on an 8-span reinforced concrete arch bridge which was built in 1912. The spans are three-hinge "Thomas" arches, each 120 feet long. The roadway approach at the north end of the bridge was washed out by flood and replaced by a timber trestle. The timber approach was replaced in 1925 by a reinforced concrete structure. The new approach consists of three 60-foot two-girder spans and one 30-foot two-girder spans supported on concrete piers and bents. It is 210 feet long and has a 21-foot roadway. The work was done by Otto Parlier at a cost of \$30,250, under contract M-79.

BOULDER CREEK STRUCTURES

Two culverts and a reinforced concrete bridge were constructed along Boulder Creek in Santa Cruz County on road IV-S.Cr-44-A by A. J. and W. S. Wilson, at a cost of \$15,600, under contract M-91. A reinforced concrete culvert six feet by five feet by 103 feet was constructed at Fall Creek. A five foot by five foot by 43-foot reinforced concrete culvert was constructed at Cleveland Dam Creek. The culvert of Fall Creek has reinforced wing walls at both the upstream and downstream ends; the culvert at Cleveland Dam Creek has reinforced wing walls on the upstream end and a concrete gravity retaining wall seventy-one feet long varying from six feet to twenty-five feet in height at the downstream end. A curb and handrail was constructed along the top of the retaining wall.

CHARLEY CREEK BRIDGE

The second bridge to be built during the biennium on the new alignment in the Sacramento Canyon, north of Redding, was the bridge across Charley Creek on road II-Sha-3-C. This structure was the first in a series of high reinforced concrete arch bridges being built across the deep gorges along the highway in this locality. The bridge has four 29-foot approach spans on each side of the arch. The arch span is 147 feet and the deck over the arch is 120 feet above the stream. There are eleven 14-foot deck spans having a total length of 154 feet, supported by

the arch ribs. An 8-foot panelled pilaster is constructed above each arch abutment. Semi-circular fascia beams are constructed on the outside of the spandrel and approach spans and give a very pleasing effect in harmony with the high arch ribs. The bridge has a 24-foot roadway and is 400 feet long. Two observation platforms were constructed at each end of the bridge. The bridge was constructed by Bordwell and Zimmerman at a cost of \$68,500, under contract M-95.

SAN JUAN CREEK BRIDGE

A 60-foot bridge, consisting of one 30-foot and two 15-foot reinforced concrete spans on concrete bents over San Juan Creek, near San Juan Bautista, San Benito County, on the state highway lateral V-S.Bt-67-A, was constructed under contract M-55, by Rocca and Caletti, at a cost of \$6,000.

G. H. DOUGLAS MEMORIAL BRIDGE

The G. H. Douglas Memorial Bridge, on the Redwood Highway, road I-D.N-1-A, crosses the Klamath River about three miles from its mouth. It replaces an antiquated ferry which formerly provided the only means for traffic using this highway to cross the river. The ferry was often out of service and at times of extreme high water or extreme low water could not be operated at all. At such times Del Norte County was practically cut off from the remainder of California, as this county has no railroad communication with the rest of the state.

For years the late Dr. G. H. Douglas, Assemblyman from Del Norte County, had been trying to get an appropriation from the State Legislature to bridge this river. During the 1923 session, in the midst of his efforts to secure such an appropriation, Dr. Douglas died. In recognition of his long efforts for this worthy object, his colleagues voted \$225,000 for a memorial bridge over the Klamath River to be known as the G. H. Douglas Bridge. The California Highway Commission allotted sufficient funds to provide for financing the project, and its construction was undertaken by the Commission.

The bridge is 1147 feet long, consists of five 210-foot open spandrel arch spans and two approach spans. The concrete arch type was chosen as being more suitable for a memorial structure than a steel truss bridge. The stream in time of flood is very swift and carries exceedingly heavy drift, which often includes redwood trees twenty feet in diameter. The bottom is sandy, requiring piles under all piers. For these reasons many engineers objected to this type of structure and prophesied settlement of foundations. As the construction period extended over two flood seasons many difficulties were encountered, but the structure has finally been completed practically as designed. When the falsework was removed from under the arch ribs and later when the heavy concrete deck was added, accurate measurements were taken, but no trace of any settlement was found. F. Rolandi constructed the bridge under contract No. 443. The total cost will be about \$425,000.

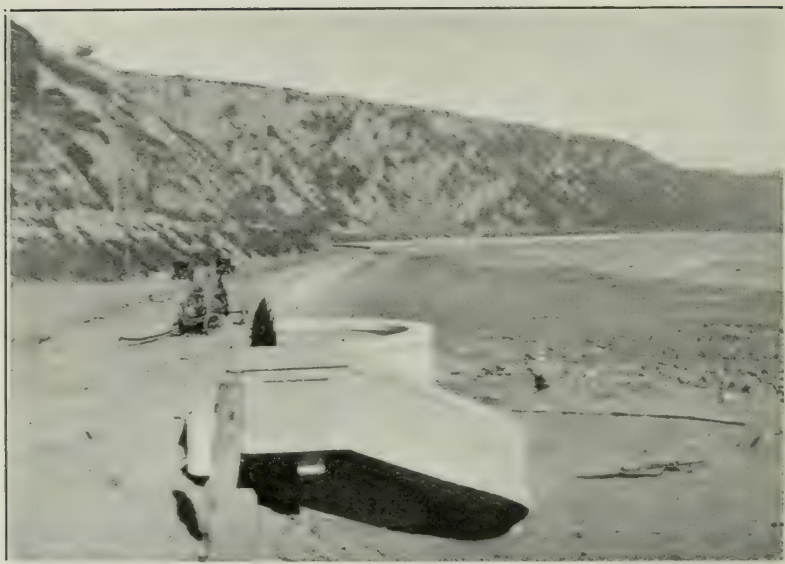


PLATE LII. Rincon Seawall along State Highway in Ventura County.

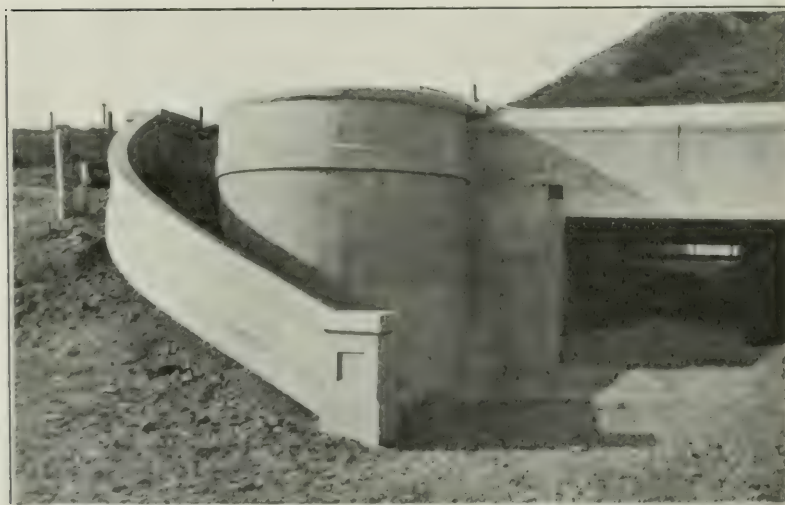


PLATE LIII. Typical stairway at Rincon Seawall.

WILLOW BROOK BRIDGE

The bridge across Willow Brook on road IV-Son-1-C consists of two 40-foot reinforced concrete five-girder spans and one 34-foot five-girder span on reinforced concrete pile bents. The bridge has a 30-foot roadway with standard balustrade type handrail. The new bridge replaced an old structure consisting of two 45-foot reinforced concrete spans resting on one pier and two reinforced concrete abutments. The old structure was built by the county in 1921 and was wrecked by flood early in 1925. The center pier was undermined and the bridge settled into the stream. The new structure was built by Lozier & Carr at a cost of \$19,200 under contract M-102.

THE RINCON SEAWALL

A seawall has been constructed between Rancho El Rincon and Sea Cliff in Ventura County on the San Diego-San Francisco highway. The wall was built in two sections, one section being 4600 feet long and the other 2000 feet long. Stairways are being constructed at each end of the long wall and at the north end of the short wall to provide access to the beach.

The wall varies from 16.5 to 21 feet in total height and averages about 19 feet, contains about 15,750 cubic yards of concrete, averaging 2.4 cubic yards per lineal foot of wall. The work is being done by the J. H. Tillman Company and includes the construction of thirty reinforced concrete box culverts 50 to 60 feet long and placing 59,000 cubic yards of roadway embankment back of the wall.

The seawall and roadway embankment replace an old narrow timber causeway. The roadway embankment is 40 feet wide. The total cost of the work, including stairways, is \$411,000.

The stairways are being constructed under contract DM-149 by R. A. Travers at a cost of \$11,000.

WILLOWS CULVERTS

Two large culverts were constructed near the town of Willows, Glenn County, by Otto Parlier under contract M-59 at a cost of \$19,500. One structure consisted of six 8-foot by 7-foot openings 40 feet long. This structure, which has a roadway of 30 feet and a 5-foot sidewalk on each side, was constructed on route 7 immediately south of the town on the Benicia to Red Bluff highway. The other structure was constructed on route 45 on the eastern side of the town on the Willows to Glenn highway. Both structures were provided with reinforced concrete aprons to prevent scour at the headwalls.

TWELVE STOCKTON ROAD BRIDGES

Twelve reinforced concrete slab bridges having a total length of 526 feet near Sacramento on the Upper Stockton road (X-Sac-4-B) were constructed and two small bridges were widened under Contract M-43 awarded to T. H. and M. C. Polk. The total cost of this contract was \$50,500. These bridges replace old timber structures and have widths of roadway of 24 feet and 30 feet. They greatly facilitate the handling of heavy valley traffic over this route.

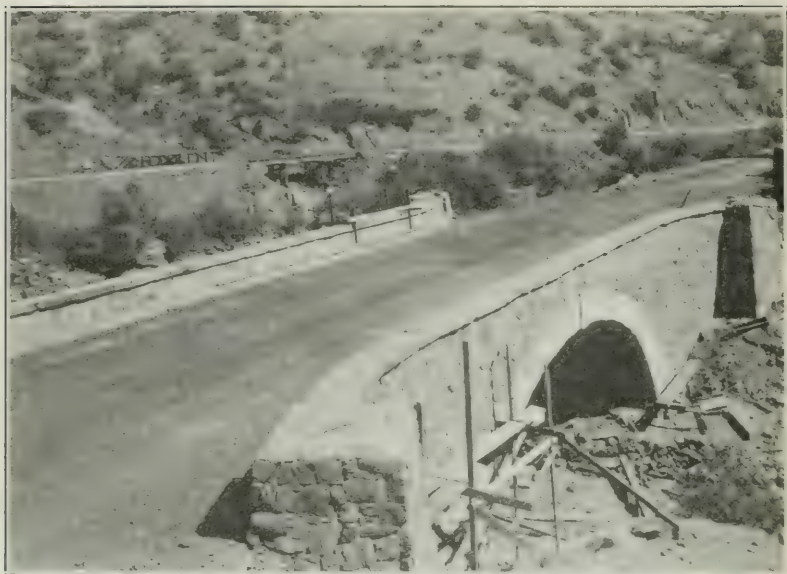


PLATE LIV. Slate Gulch Bridge on State Highway in Mariposa County.



PLATE LV. Merced River Bridge at El Portal, in Mariposa County.

BRIDGES ON THE NEW ALL-YEAR HIGHWAY FROM MERCED TO THE YOSEMITE VALLEY

The first of a series of bridges to be built on the new all-year highway (VI-Mpa-18-E-F-G), was the bridge across the Merced River at El Portal (VI-Mpa-18-G). This is a reinforced concrete structure consisting of three 58-foot three-girder spans, with a 24-foot roadway supported on reinforced concrete piers and abutments. The bridge was constructed by Otto Parlier at a cost of \$34,500 under contract No. 486.

The following bridges are under construction on this road:

A 48-foot filled spandrel reinforced concrete arch, with natural stone facing, across Slate Gulch, and a 39-foot arch span across Sweet-water Creek, of similar construction, are being built by Noble Brothers under contract No. 495.

A bridge across Bear Creek, consisting of three 55-foot reinforced concrete girder spans with concrete abutments, is being built by Smith Brothers under contract No. 494. It is on a 500-foot radius curve with a 2-foot superelevation.

A bridge across South Fork of Merced River, consisting of three 50-foot reinforced concrete girder spans with concrete abutments, is being built on a 700-foot radius curve. This structure is being built by Division VI under day labor contract D-619, with Bridge Department inspection.

All of the above bridges have a 24-foot roadway.

NORTH FORK PACHECO CREEK BRIDGE

A bridge consisting of three 50-foot and two 34-foot reinforced concrete girder spans on concrete bents, over North Fork Pacheco Creek, about 21 miles east of Gilroy in Santa Clara County on the Gilroy-Califa highway, (IV-S.Cl-32-B) was constructed at a cost of \$27,500 under Contract No. 437 awarded to John Simpson and Company. This structure is built on a 175-foot radius curve, the roadway is 24 feet wide, superelevated, and is 50 feet high over the creek bed.

CEDAR CREEK BRIDGE

A bridge consisting of three 42-foot reinforced concrete girder spans over Cedar Creek, about 18 miles east of Gilroy in Santa Clara County on the Gilroy-Califa highway (IV-S.Cl-32-B), was constructed at a cost of \$17,500 under Contract No. 437 awarded to John Simpson and Company, and completed in September, 1924.



PLATE LVI. Maintenance Station at Santa Maria, Division V.



PLATE LVII. Maintenance Station at Rodeo, Division IV.

APPENDIX G

MAINTENANCE DEPARTMENT

By T. H. DENNIS, Acting Maintenance Engineer

To the Maintenance Department is assigned the general supervision of highway maintenance, roadside trees, permits and traffic census.

The object of this supervision is the standardization of maintenance practice throughout the state, in so far as economical, of labor, equipment, and materials.

ORGANIZATION

The headquarters organization, in addition to the Maintenance Engineer, includes two field assistants, one office assistant, draftsman, arboriculturist, two clerks, and one stenographer.

The direction of the field work rests with the division engineers, of which there are ten in the state, most of whom have an assistant detailed to maintenance.

These assistants may or may not have under them, in active direction of field work, one or more maintenance superintendents. Under these assistants or superintendents are foremen or patrolmen, to each of whom is assigned a territory of from twenty to forty miles, depending on the condition and type of roads.

Under a legislative act approved May 19, 1925, the Highway Commission was instructed to maintain all traversable county roads which were, at the time, part of the highway system.

The flexibility of the organization was such that with the addition of a few foremen and laborers, and extension of the territory of others, some 1200 additional miles of road were put under maintenance in January of this year.

A great deal of work, such as widening, surfacing, and draining, has been necessary in conditioning these roads for maintenance.

Judging from the commendatory letters received, the good results obtained in this short period have exceeded all expectations. Local communities have already experienced considerable benefit due to the better condition of these roads.

EQUIPMENT

The patrolmen's equipment, in general, consists of a light one-ton truck for transportation of labor and material; heating kettle, or small mixer for repairs to bituminous and concrete pavements; and blade graders, either powered or drawn, for maintenance of earth and graveled roads. Extensive repairs are usually handled by special crews, suitably equipped.

The past two years have seen the quite general use of light, rubber-tired tractors, equipped with blade grader, broom, mower, and hoist attachments. Their use under certain conditions has proven both economical and efficient. On tractors operating over wet clays or shifting sands, full or semi-crawler type track attachments are substituted for the rubber-tired wheels.



PLATE LVIII. Tree watering unit, consisting of 1000-gallon tank mounted on trailer drawn by tractor.



PLATE LIX. Trestle constructed by maintenance forces to carry traffic across the Klamath River near Orleans after old bridge was destroyed by fire.

Light pneumatic-tired 1-ton and 1½-ton trucks equipped with hydraulic or hand-dump hoists are, where conditions permit, gradually being substituted for the 3-ton, hard-tired, four- and two-wheel-drive trucks. Their use, however, is restricted to material hauls of short length and general patrol work.

Tar kettles, mixing equipment, blade graders and trailers, are for the sake of mobility, being equipped with roller bearings and rubber-tired wheels.

A light gasoline shovel with crawler traction has proven satisfactory in slide removal and minor grading operations.

All equipment used is rented to the various divisions by the Equipment Department, the rents being based on upkeep and replacement. Due to frequent improvement in equipment types, obsolescence is an important factor in determining rental rates. As the equipment rentals approximate 29 per cent of the total general maintenance expenditures, our endeavor is to suitably equip each job, to the end that a minimum number of pieces of equipment will receive a maximum of use. This department is constantly on the lookout for either improvements in type or applications of use, which will effect a reduction in maintenance costs.

ROADSIDE TREES

Systematic tree planting for road beautification began in 1920. By 1922, 100 miles had been planted, and to date there are under maintenance 550 miles of trees.

Generally the trees are spaced at 50-foot intervals, being placed alternately on the right and left sides of the roadway, with the necessary elimination for visibility at crossings and road intersections.

The care of these trees, which is very exacting, is usually assigned to the individual foreman in whose territory they occur. Assisting in the direction of this work is an arboriculturist, reporting to the central office. Early in 1924, Division III inaugurated the plan of assigning some 60 miles of trees to a traveling crew whose sole duty was tree work. The results to date have been very satisfactory, both as to cost of operation and condition of trees.

Special tree-watering equipment, with a movable discharge pipe, has been developed, which enables the watering to be performed from the driver's seat. This watering is necessary, usually every four to six weeks, during the period June to October. In addition to this work, various precautions are exercised in protecting the young trees from borers, grasshoppers, and scale.

The state itself makes no original plantings, but encourages planting by civic or other public bodies. Trees can usually be secured at a nominal price from the State Nursery, located near Davis. The planting and care of trees during the first year is handled by the interested parties, or the task is assigned to state forces by a payment of a specified sum per tree planted and maintained. After the first year's maintenance, the state assumes the burden of care and replacement in event of the loss of trees.

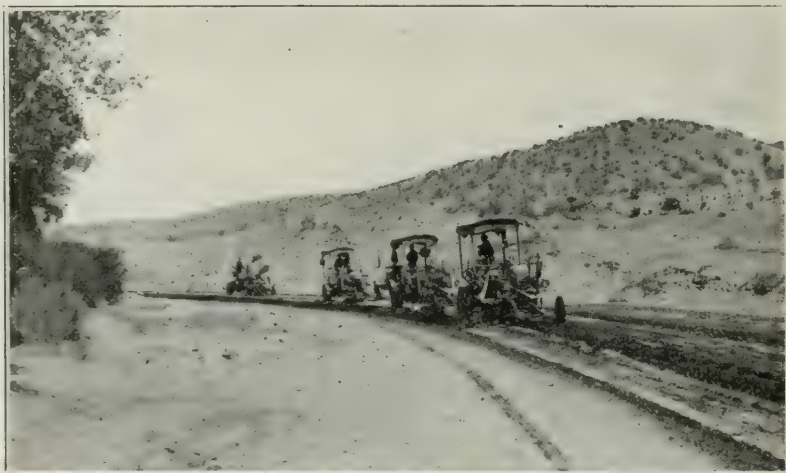


PLATE LX. Constructing asphaltic oil surface by the mixing method on State Highway in San Bernardino County.



PLATE LXI. Asphaltic oil surfacing, penetration method, on State Highway in Mendocino County.

FROM PALLIATIVE TO OIL TOP

One of the Maintenance Department's important problems is conservation of metal on the crushed gravel or stone-surfaced roads. The light mulch of small-sized crushed rock, placed to protect the base from ravel and corrugation, disappears as dust under the abrasive action of fast, heavy traffic.

Dust palliatives which have been used are hygroscopic salts and light fuel oils of 18-degree to 21-degree Baume gravity, containing 40 per cent to 45 per cent of 80-degree penetration asphalt. For effectiveness under conditions of humidity encountered, two applications of the salt, either in liquid or solid form, with occasional sprinklings of water, were necessary during the summer period of traffic. This treatment proved more expensive than the light oils applied cold with a power distributor, at the rate of $\frac{1}{6}$ -gallon to $\frac{1}{9}$ -gallon per square yard of surface treated. Two or three such applications, depending on volume of traffic, were necessary during the summer period. As neither palliative eliminated the necessity of intensive maintenance or loss of road metal, it was decided to seal the road with a heavier fuel oil, carrying 60 per cent to 70 per cent of 80-degree penetration asphalt. Two methods of treatment prevailed, penetration and mixing. Penetration has been used on tightly bound roads; mixing has been used on roads loosely bound due to a lack of suitable local binder, and where the additional oil necessary in this method was more economical than the importation of binder used in conjunction with the penetration method. A brief description of both methods follows:

Penetration Method. On crushed gravel or stone roads tightly bound, the surface rock was exposed with a power broom. Asphaltic oil heated to between 150 degrees and 200 degrees F. was applied with a pressure distributor at the rate of $\frac{1}{4}$ -gallon per square yard of surface treated, and allowed to penetrate. The period of penetration varied from six hours to twenty-four hours, depending on the tightness of the base. Penetrations secured varied from $\frac{1}{2}$ -inch to 1 inch. While the top was slightly sticky, a second application of $\frac{1}{4}$ -gallon per square yard was made, the free oil not taken up by the base being screened with clean rock or pea gravel, $\frac{3}{4}$ -inch to $\frac{1}{2}$ -inch in size. The amount used varied between fifty and seventy-five cubic yards per mile. The rock mulch swept from the base in brooming was salvaged free of dust, for this purpose, by using a scoop shovel whose blade had been replaced with a $\frac{1}{4}$ -inch mesh wire screen. When the screening material used is not clean, the oil is blotted up into a mat of brownish texture which soon deadens and displaces under traffic. When clean material is used, the oil retains its life, has a glossy black texture, and is resilient under traffic, the surface appearance being similar to oil macadam.

Proper preparation of the base, that is, elimination of all top dust, the exposure of the top rock to provide bond for the oil, together with the use of clean screening material, are all necessary to insure the success of this method.

Some 190 miles of road were so treated in 1926. Insufficient time has elapsed since its application to warrant proclaiming the success attained, but it may be stated that results to date augur well for a continuation of this program next year.

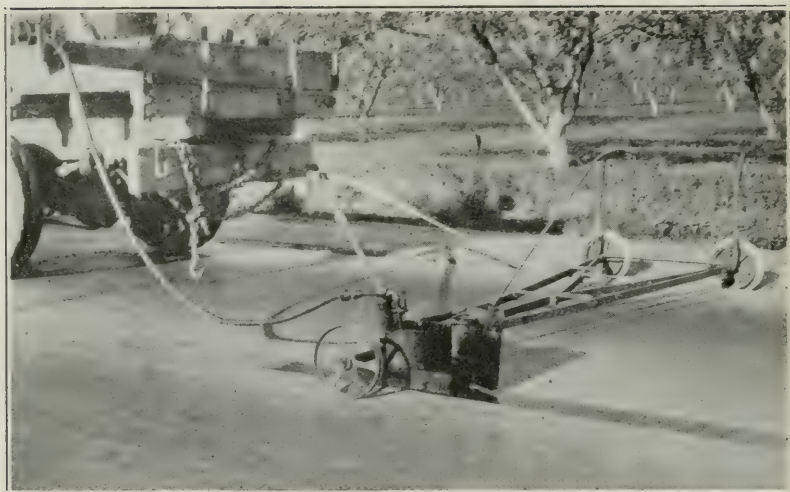


PLATE LXII. Pavement marker developed and used in Division VII.

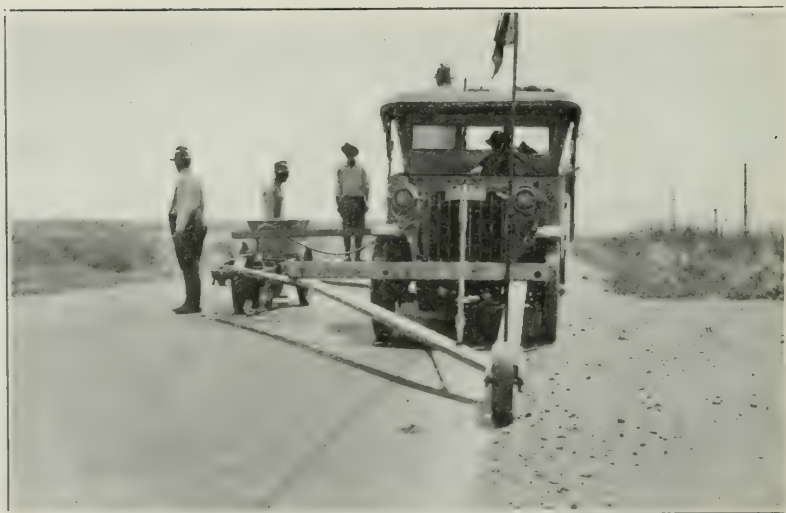


PLATE LXIII. Pavement marker developed and used in Division X.

One of the big factors affecting this method is care of traffic following the application of the penetration coat. During this period the oil lies free on the roadway, and while signs are placed warning of fresh oil and advising reduction of speed, the impatient motorist does not heed the warning, or the careless one, regardless of his fellow traveler, passes at high speed, splattering the fresh oil over the car and occupants.

In future oiling a more stringent control must be exercised over both our operations and the handling of traffic. Lack of control makes the work unpopular with the public to a degree which renders questionable its advisability.

Mixing Method. This method, while necessitating more oil, presents less interference to traffic. The base is first scarified to a uniform depth of 3 inches, then harrowed. After harrowing, one-half the width of the road is covered with oil, carrying 60 per cent to 70 per cent of 80-degree penetration asphalt, heated to between 150 degrees and 200 degrees F., applied with a pressure distributor at the rate of one-half gallon per square yard of surface treated. Immediately after oiling the road is again harrowed, to prevent the oil picking up on the equipment doing the mixing. Power graders, starting at the center, grade the material in a windrow to the edge and back again to center, the operation continuing until uniformity of mix is secured, when it is bladed into place. This process is repeated until about one and one-half gallons have been applied per square yard of surface. The other half of road is treated in a similar manner, the resulting job being a thoroughly mixed 3-inch course of crushed rock bound with oil. Some sixty miles of road have been so treated in 1926, with satisfactory results.

In addition to applying these preservative seal coats, light oil was used quite generally throughout the state as a dust palliative, some 495 miles of road being so treated.

In conclusion, it may be stated that fuel oils of 18-degree to 21-degree Baume gravity containing 40 per cent to 45 per cent of 80-degree penetration asphalt, applied when needed at the rate of 1/6 gallon to 1/9 gallon per square yard of surface treated, constitute an effective dust palliative.

PAVEMENT MARKINGS

Paint stripes have been applied to many miles of pavement, creating traffic lanes, which tend to uniformity of movement and speeding up of traffic.

On 15, 18, 20, and 24-foot pavements, the stripe is applied along the center line, while on 30-foot or 40-foot pavements, three or four 10-foot traffic lanes are made.

Paint marking machines have been developed in the various divisions. With some machines the paint is brushed onto the pavement, and with others it is sprayed on. Both types are usually drawn by light trucks equipped with guides for determining the location of the line to be painted.

Under normal conditions, from one to two miles of stripe can be applied per hour. An asphaltic or white lead paint is ordinarily used.



PLATE LXIV. Caution sign over State highway at railroad crossing in Sacramento County.



PLATE LXV. Railroad crossing sign on pavement near Petaluma, in Sonoma County.

WARNING SIGNALS

Despite the numerous fatalities occurring at railroad grade crossings, the ordinary motorist accords scant attention to the warning signals installed for his protection. The signals in vogue include the illumination of crossings, the alternate heavy diagonal white paint stripe and the words "R. R. XING" spaced on the pavement at 50-foot intervals for 300 feet each side of the crossing, the electric or gas operated flashing signal, the large illuminated sign bearing the words "DANGER R. R. XING," and at one particularly bad crossing, a wigwag signal.

A description of this latter signal is given, not as having more merit than the others, but rather because of its unusual appearance. The wigwag consists of 2" x 4" x 18" metal slats on 3" centers suspended over the pavement by a $\frac{1}{2}$ -inch cable. The word "CAUTION" is shown in red against a white background on the slats. A two-foot length of whitened rope swings from the bottom of each slat their ends clearing the pavement by approximately 10 feet.

The efficacy of any type of warning signals, however, is problematical, as no living man will admit his indiscretion and a dead man can not. It should be accepted as axiomatic that a good crossing is one where the grades are separated.

COST ANALYSIS

The relative cost of maintaining roads of the various types and under the varying conditions of climate and traffic are subjected to careful analysis. The system of accounting recently installed was so planned that the cost figures can be readily obtained for comparative purposes and study. To this end the work is classified as follows:

General maintenance	G.M.
Reconstruction	Re.
Improvement	Imp.

The costs under these three general classes are further segregated in accordance with the following functional classification:

T.W.—(Traveled Way) relates to the portion of the highway customarily traveled.

R.S.—(Roadsides) includes earth grading, grass removal, etc., outside the traveled way.

S.—(Structures) includes work incident to repair or restoration of structures.

S.D.—(Safety Devices) relates to work or devices for the warning or direction of traffic.

I.S.—(Improved Shoulders) relates to work on shoulders constructed of material of a higher quality than the adjacent roadsides but inferior to the central pavement.

T.—(Trees) relates to work on trees planted under state authorization.

D.—(Drifts) relates to work in connection with removal of snow or sand dunes.

M.—(Miscellaneous) relates to charges in connection with permits, traffic census, bridge tenders and similar items not properly a charge under any of the other headings.

A study is under way looking toward a comparison of maintenance cost of the various types of pavements, as well as a comparison of the maintenance cost of similar types in different localities.

At the end of this appendix will be found a table showing maintenance fund expenditures segregated into General Maintenance, Improvement and Reconstruction, distributed by counties and routes.

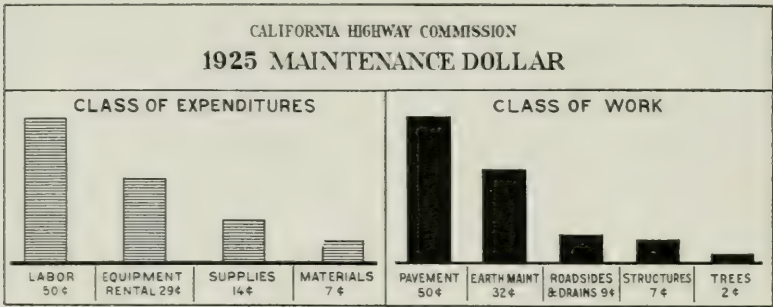


FIGURE 9. Graph Showing Distribution of 1925 Maintenance Dollar.

PERMITS

Chapter 99, Statutes of 1915, forbids the opening of any state highway for the building or removing of any structure thereon, or the trimming, removing, or planting of any tree or shrub on the state highway without a permit from the California Highway Commission.

Chapter 400, Statutes of 1915, forbids any encroachment upon the state highway by the erection of any sign, picture, transparency or advertisement without a permit from the Highway Commission.

Chapter 266, Statutes of 1923, forbids the operation of any vehicle having cleats or protuberances on the wheels, or any vehicle over a specified weight or a specified width, or the operation of more than one trailer, without a permit from the highway department having jurisdiction over the road where the vehicle is to be operated.

With increased mileage and the attendant development of property adjacent thereto, the issuance and supervision of permits has become a work of considerable magnitude. Traffic matters and temporary encroachments are handled by the division engineers, the more important requests being passed on by the headquarters office.

Steps are now in progress to establish an ultimate design for each road section, within the limits of which no encroachments will be permitted. The interference of encroachments with present reconstruction projects demonstrates the necessity of this step. When this ultimate design is in effect, the issuance of permits should be more of a routine matter than now.

During the past biennium 7200 permits were issued as compared to 4790 permits issued during the preceding biennium.

MAINTENANCE FUNDS AND EXPENDITURES

At the beginning of each calendar year, the funds available for maintenance and repair of state highways are programmed according to the various classes of work performed. The program for the year 1926 is shown in the following table:

1926 MAINTENANCE PROGRAM.

Division	Miles	General maintenance	Purchase and repair of small tools	Tree maintenance	Major slide removal*	Specific maintenance and betterments*
I.....	546.5	\$300,575 00	\$3,000 00	\$300 00	\$116,044 75	\$41,804 00
II.....	844.4	401,090 00	4,000 00	3,800 00	24,800 00	20,967 00
III.....	878.8	417,430 00	4,000 00	17,000 00	29,443 29	72,795 70
IV.....	451.9	327,627 50	3,300 00	4,200 00	26,450 00	94,091 15
V.....	472.1	224,247 50	2,300 00	1,500 00	15,000 00	32,738 46
VI.....	629.6	267,580 00	2,700 00	25,000 00	8,752 50	13,113 30
VII.....	538.6	390,485 00	4,000 00	7,500 00	99,132 68	99,109 00
VIII.....	824.9	433,072 50	4,300 00	1,000 00	42,775 00	74,766 68
IX.....	439.0	175,600 00	2,000 00	-----	1,500 00	47,222 00
X.....	697.6	331,360 00	3,300 00	15,000 00	1,900 00	48,060 00
Totals.....	6,323.4	\$3,269,067 50	\$32,900 00	\$75,300 00	\$365,798 22	\$544,667 29

Division	Maintenance stations*	Permits	Total	
I.....	\$23,675 00	\$200 00	\$485,598 75	
II.....	13,587 25	300 00	468,544 25	
III.....	11,145 60	2,000 00	553,814 59	
IV.....	5,070 00	6,000 00	466,738 65	
V.....	7,205 21	700 00	283,691 17	
VI.....	3,905 00	1,500 00	322,550 80	
VII.....	41,630 00	5,000 00	646,856 68	
VIII.....	8,697 29	1,000 00	565,611 47	
IX.....	21,522 88	150 00	247,994 88	
X.....	1,475 00	2,500 00	403,595 00	
Totals.....	\$137,913 23	\$19,350 00	\$4,444,996 24	Say \$4,500,000 00
Administration and engineering.....			500,000 00	500,000 00
			\$4,944,996 24	Say \$5,000,000 00

*In these three subdivisions no program by divisions was made, and total authorization to September 2, 1926, are shown instead of the programmed amount.

The expenditures under the various headings shown in the maintenance program are kept according to the budget items of maintenance, reconstruction and improvement, and are shown by years in the following table:

STATE HIGHWAY MAINTENANCE FUNDS EXPENDITURES BY YEARS

Year	Reconstruction and improvement	Maintenance	Total expenditures	Receipts
1914 -----	\$48,540 10	\$35,395 75	\$83,935 85	\$467,690 60
1915 -----	311,147 77	143,746 63	454,894 40	777,077 33
1916 -----	788,851 00	410,961 10	1,189,812 10	803,987 21
1917 -----	230,122 73	542,360 42	772,483 15	1,100,568 80
1918 -----	352,699 39	650,427 43	1,003,126 82	1,440,437 60
1919 -----	569,910 55	946,615 65	1,516,526 20	1,825,553 21
1920 -----	478,361 67	1,336,363 92	1,814,725 59	2,447,513 08
1921 -----	1,694,294 33	1,602,639 56	3,296,933 89	3,028,426 37
1922 -----	2,249,456 64	2,132,032 73	4,381,489 37	3,648,281 21
1923 -----	1,445,068 71	2,345,772 62	3,790,841 33	4,891,160 62
1924 -----	5,113,788 95	3,664,924 68	8,778,713 63	8,825,101 67
1925 -----	4,830,671 52	3,851,490 53	8,682,162 05	10,140,043 97
1926—Jan. 1, to June 30—	3,122,439 53	2,668,987 63	5,791,427 16	4,396,252 66
Total to June 30, 1926----	\$21,225,352 89	\$20,331,718 65	\$41,557,071 54	\$43,792,094 53

In order to conserve as much as possible of the available funds for reconstruction work, which is urgently needed to keep pace with the constantly increasing traffic, it is our purpose to keep expenditures for general maintenance to a minimum, allowing only sufficient funds to retain the road in such condition as not to lose the value of the original investment in the roadway and to keep the roadsides in a presentable condition.

SNOW REMOVAL

During the past year, about 135 miles of high altitude roads were kept clear of snow by snow plows, tractor drawn. However, no definite removal program obtains, although snowfall data have been in process of collection during the past two years. In general, roads having snowfall have a definite summer travel period, and are pleasure or scenic routes.

A number of these routes are now being relocated and consideration is being given to the freedom from, and facility of removing, snowfall.

STORAGE AND HOUSING

In accord with an established policy, the Commission has during the past two years acquired, either by gift or purchase, forty-four maintenance sites, and in some cases erected thereon foremen's cottages, bunkhouses, and trucksheds.

These sites are usually located at important road centers and on mountain or desert sections where it is difficult to secure either accommodations for labor or storage for equipment.

The investment made usually does not exceed the rental charge for these accommodations, capitalized at 5 per cent, and in addition assures a higher type of labor and protection for equipment.

TRAFFIC CENSUS

Counts of traffic have been made at strategic points throughout the state highway system since 1920. The work was carried on in that year and continued in 1922 by the United States Bureau of Public Roads and the California Highway Commission, in cooperation with a number of the counties. In 1924 the Highway Commission assumed entire responsibility. The number of stations was increased and a consistent effort made to secure information to permit an analysis of the trend of traffic. The traffic count is taken twice each year.

The information gained is used in determining the types of surface, alignment, maintenance and reconstruction. Frequent calls for this data are made by various civic, commercial and recreational organizations.

Through traffic plays an important part in highway transportation, but local traffic is the larger factor. Construction, reconstruction and maintenance problems are therefore governed largely by the prospective development of the adjacent country. The Commission, through its engineers, is able to take this phase into account intelligently only through the information gained by consistent periodical counts.

In the table of "Traffic Census on the State Highway System" (page 118), there is shown the count of vehicles at representative points along the various routes of the highway system for the years 1922, 1924, 1925 and 1926. The 1922 count was taken at various times of the year, but the figures shown are for holiday traffic, where available. The figures for the other years were taken during the summer months of July and August on Sundays. The total count is shown without consideration of types because of limited space. The actual records show traffic segregated into automobiles, light trucks, heavy trucks, trailers, busses, tractors and horse-drawn vehicles.

The traffic count for 1925 shows an increased use of the highways over 1924 of about eleven per cent, and the 1926 count shows an increase of about three per cent over 1925, using the totals of the accompanying table as a basis.

The motor vehicle registration for 1925 shows an increase of nine per cent over 1924 and for the first nine months of 1926 an increase of 6.8 per cent is shown over the 1925 totals.

The accumulation of data and study of traffic has not progressed to the point where a definite relation between motor vehicle registration and use of highways can be stated. It is evident, however, that while the traffic curve, as a whole, is rising, it is at a slower rate than for several years past. This is an important point in the planning of highways. The main value of the traffic study lies for some time in applying the information to the local problems of one vicinity or route.



PLATE LXVI. Spraying puncture vine with emulsion of distillate and water, in Imperial County.

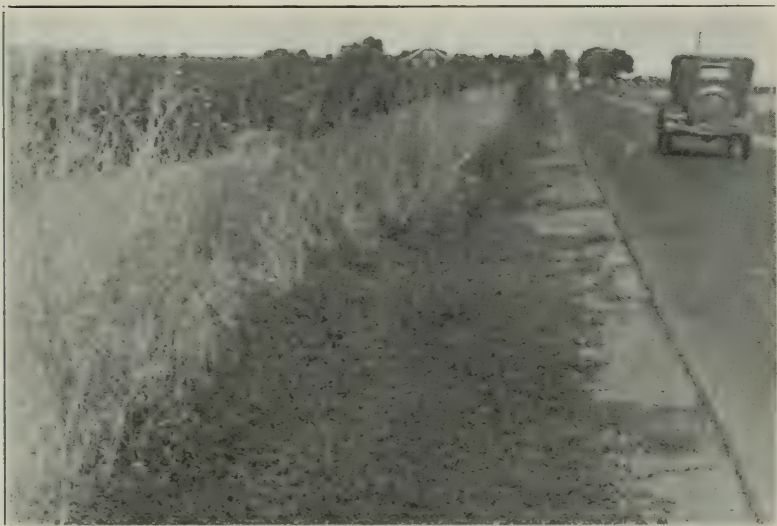


PLATE LXVII. A heavy growth of puncture vine along the State Highway.

STORM DAMAGE

The problem of restoration, occasioned by slides, fire, storms and floods, is one that annually confronts the department.

The magnitude of this work is best realized, when it is known that this year in Division I, on the Redwood Highway, some 200,000 cubic yards of slides were removed by power shovels and hydraulicking. In Division VII, near Santa Monica, high tides in conjunction with heavy storms undermined to the pavement's edge, long stretches of embankment which required replacement and rock riprap protection. A cloud-burst along the Salton Sea in Division VIII eroded miles of shoulder, filling culverts and covering the pavement with from one to three feet of sand. In Division II, the destruction by fire of a bridge across the Klamath River near Orleans, necessitated the construction of a temporary bridge some 500 feet long.

In general, this work in its preliminary stage is handled by the regular maintenance crews, which are later augmented and specially equipped to facilitate the early continuance of traffic.

OBNOXIOUS WEEDS

The control of obnoxious weeds within the highway right of way is each year becoming more of a burden on the maintenance organization. While formerly the yellowstar thistle and mustard weed demanded our attention, there has appeared within the past few years a more serious infestation, known as the puncture vine. It has earned this name because of the upward pointing sharp spine, of which there are several to each burr.

They are picked up by auto tires and gradually work their way into the casing, weakening the fabric if not actually puncturing the tire. An average size plant may bear as many as 10,000 burrs, within each of which are from two to four seeds, ready for distribution through the usual agencies of wind, vehicles and animals. The impossibility of control over these agencies, together with restrictions imposed by adjacent grain fields or loose stock in the use of fire or arsenical solutions, makes eradication impossible and control very difficult.

On the advice of Director G. H. Hecke of the California Department of Agriculture, the puncture vine pest is being combated either by hoeing or scraping once a week and burning the plants so cut, or by applying sprays consisting of slop distillate, fuel oil or Diesel engine oil. The spray of Diesel engine oil is seemingly the most effective, the cost of each application being about two and one-fourth cents per square yard of area treated. A small spray pump outfit is usually mounted on a light truck, as its mobility makes possible the treatment of scattered infestations with a small force. As our activity is necessarily limited to areas within our right of way, unless full cooperation is had from the adjacent property owners and various County Horticultural Commissioners, our work will avail nothing, as these areas will be reseeded from outside faster than we can eradicate.

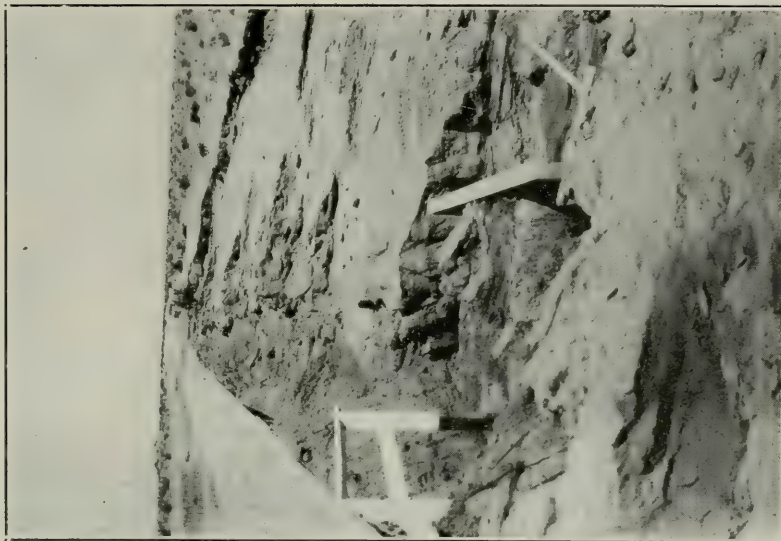


PLATE LXVIII. Storm damage on State Highway in Imperial County.

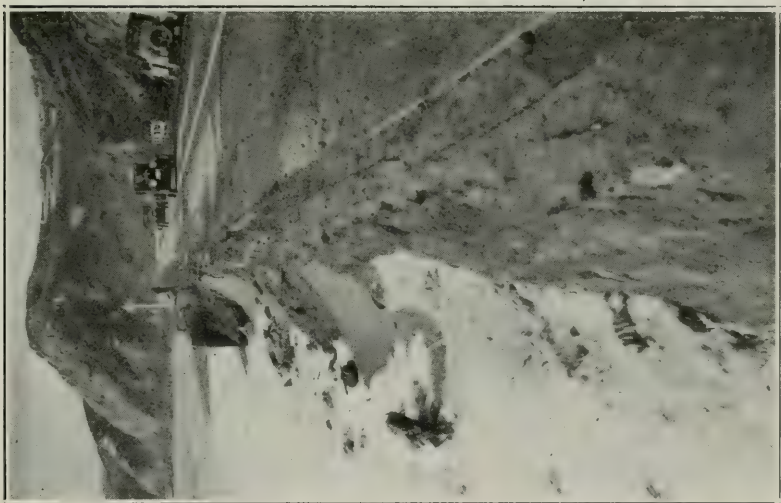


PLATE LXIX. Storm damage along the Coast Highway in Los Angeles County.

BRIDGE TRAFFIC TREADS

The placing of steel traffic treads has been tried on several bridges in the state to aid in prolonging the life of the unsurfaced timber floors and the life of the structure itself.

These treads are made of $\frac{3}{16}$ -inch steel plates, twenty to twenty-four inches in width, secured with lag screws and spaced so as to accommodate two lines of traffic on the bridge, where possible. The treads are proving satisfactory for the purpose intended, and are also appreciated by the motorist, as they afford a smooth riding surface and eliminate the hazard to tires from spikes working up through the planks. They also materially decrease impact on the bridge and save wear on the plank floors.

While the use of steel treads has been of short duration, our present experience points to the following conclusions: First, the desirability of installing them only on bridges having tangent approaches, owing to traffic's difficulty on curves to squarely meet the treads; and second, for two-way traffic on bridges of eighteen feet or less in width, three treads instead of four treads are preferable, due to motorists' disinclination to drive too near the wheel guard.

MILEAGE

A tabulation of the mileage of state highways under maintenance segregated by divisions and type of road is shown on the opposite page. The figure below shows graphically the relative mileage of the various types under maintenance.

MILEAGE OF STATE HIGHWAYS UNDER MAINTENANCE BY TYPES. June 30, 1926.

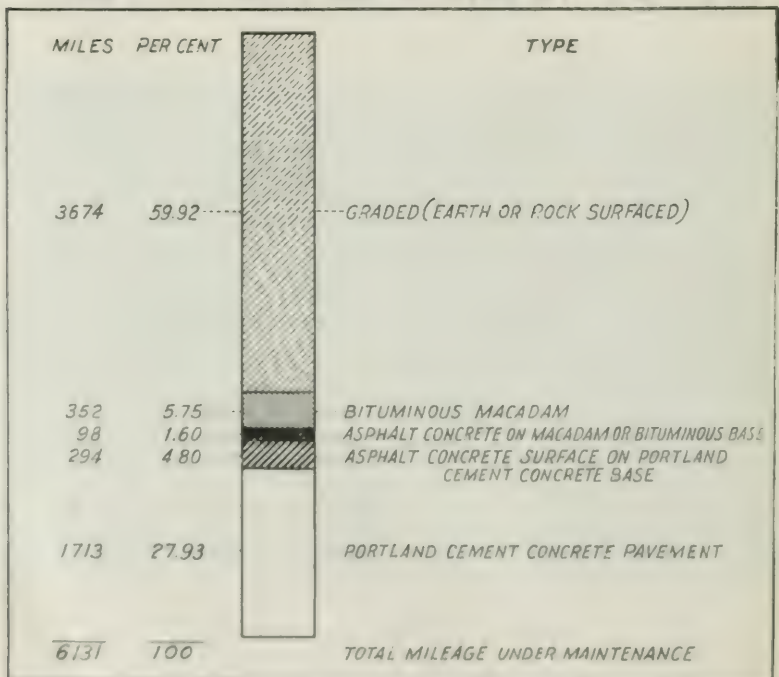


FIGURE 10. Graph Showing Mileage of State Highways under Maintenance by Types—June 30, 1926

MILEAGE OF STATE HIGHWAYS UNDER MAINTENANCE BY CALIFORNIA HIGHWAY COMMISSION—JUNE 30, 1926.

Bond Issue Roads Constructed or Improved by the California Highway Commission.	Miles	Div. I	Div. II	Div. III	Div. IV	Div. V	Div. VI	Div. VII	Div. VIII	Div. IX	Div. X
Graded (earth or rock surface)	1243	271	294	92	95	81	86	49	79	119	77
Bituminous Macadam	186	18	3	63	15	11	49	2	16	9	
Portland Cement Concrete	1612	37	117	240	175	232	239	283	154	8	127
Asphalt Concrete on Macadam or											
Bituminous Base	83			2	27	8	3		34		9
Asph. Conc. Surf. on Portland Cement Conc.	290			7	76	26	65	50	16		48
Total	3414	326	414	404	390	358	442	384	299	136	261
Bond Issue Roads Taken Over But Not Rebuilt. (County Built Roads).											
Graded (earth or rock surface)	36			25	7	2		35	21	36	52
Bituminous Macadam	142							19	18		5
Portland Cement Concrete	51						49				
Asphalt Concrete on Macadam or					3	3					
Bituminous Base	15						9				
Asph. Conc. Surf. on Portland Cement Conc.	4						4				
Total	288			25	10	5	62	54	39	36	57
Legislative Act Roads Under Maintenance, But Not Improved Under Bond Issues.											
Graded (earth or rock surface)	972	15	72	247	37	10	15	2	165	67	342
Bituminous Macadam	22					3					19
Portland Cement Concrete	10				4						6
Total	1004	15	72	247	41	13	15	2	165	67	367
Built By U.S. Government (Taken Over for Maintenance).											
Graded (earth or rock surface)	84	8	63						13		
Total	84	8	63						13		
County Roads Maintained But Not Taken Over as State Highway.											
Graded (earth or rock surface)	1339	196	260	152	17	93	97	57	267	200	
Bituminous Macadam	2				2						
Total	1341	196	260	152	19	93	97	57	267	200	
GRAND TOTAL	6131	545	809	828	450	469	616	497	783	439	685

STATE HIGHWAY MAINTENANCE FUND EXPENDITURES.

County	Route	Miles under Maint.	General Maintenance	Improvement and Reconstruction	Total
Plumas	21	35	\$ 12,749.23	\$ 8,749.23	\$ 21,498.46
"	25	32	12,749.23	8,749.23	21,498.46
Riverside	19	10	37,667.52	197,318.26	234,985.78
"	26	70	197,318.26	37,667.52	234,985.78
"	4	92	73,107.16	73,520.95	146,628.11
Sacramento	3	13	130,837.46	197,145.29	327,982.75
"	4	24	105,071.27	682,447.16	787,518.43
"	11	24	105,071.27	682,447.16	787,518.43
"	34	13	23,397.48	243.44	23,640.92
"	33	16	97,644.58	31,558.09	129,202.67
San Benito	2	11	71,037.51	21,234.44	92,271.95
"	67	3	63,831.59	123,934.31	187,765.90
"	67	3	26,315.42	168,860.18	195,175.60
San Bernardino	9	20	69,050.86	22,253.42	91,304.28
"	19	7	57,445.23	182,021.67	239,466.90
"	31	12	142,051.13	128,021.70	270,072.83
"	43	51	222,881.05	110,232.11	333,113.16
"	53	213	156,026.45	34,571.35	190,597.80
San Diego	2	40	173,545.61	1,500,342.73	1,673,888.34
" Imperial	12	79	249,385.03	75,605.19	324,990.22
"	12	79	4,122.45	4,102.45	8,224.90
San Francisco	55	2	26,176.77	208.76	26,385.53
San Joaquin	4	39	244,184.50	353,463.37	597,647.87
"	17	22	21,913.40	482,110.56	504,023.96
"	24	17	56,134.67	1,183.80	57,318.47
"	53	19	19,765.27	20,142.63	39,907.90
San Luis Obispo	66	4	5,507.46	63,143.49	68,650.95
"	33	33	45,684.84	3,032.34	48,717.18
"	57	20	36,347.45	6,956.98	43,304.43
"	57	20	4,368.64	6,956.98	11,325.62
San Mateo	2	20	171,611.20	877,442.69	1,049,053.89
"	58	10	136,466.00	2,015.02	138,481.02
"	58	10	47,534.53	62.53	47,597.06
Santa Barbara	2	91	450,262.78	650,224.03	1,100,486.81
"	57	23	5,622.78	5,622.78	11,245.56
Santa Clara	2	48	28,584.20	473,741.48	502,325.68
"	26	24	146,748.74	147,119.72	293,868.46
"	32	27	65,575.13	1,742.36	67,317.49
" Santa Cruz	55	15	65,575.13	1,742.36	67,317.49
Santa Cruz	42	16	109,611.15	35,773.77	145,384.92
"	44	8	147,531.17	13,733.57	161,264.74
"	44	8	92,657.10	100,407.76	193,064.86
Shasta	3	74	\$ 576,164.61	\$ 1,673,179.30	\$ 2,249,343.91
"	20	67	10,531.17	29,589.94	40,121.11
"	20	67	113,531.17	29,589.94	143,121.11
Sierra	20	17	50,872.35	41,770.65	92,643.00
"	20	17	370.79	41,770.65	42,141.44
"	37	6	26,453.36	26,453.36	52,906.72
"	38	2	26,453.36	26,453.36	52,906.72
Slackiyou	3	73	303,924.12	525,604.78	829,528.90
"	46	114	30,748.12	2,048.14	32,796.26
Solano	7	44	146,555.68	549,189.70	695,745.38
"	8	4	26,512.10	2,015.66	28,527.76
"	53	21	26,767.47	2,015.66	28,783.13
Sonoma	1	54	285,659.57	617,077.31	902,736.88
"	51	16	129,772.57	40,861.55	170,634.12
"	23	23	26,763.77	61.14	26,824.91
Stanislaus	4	22	84,780.31	368,476.83	453,257.14
"	13	27	29,452.14	7,416.50	36,868.64
Sutter	3	12	25,682.15	807.19	26,489.34
"	15	17	21,946.57	7.07	21,953.64
Tehama	3	52	113,015.05	61,546.19	174,561.24
"	29	46	57,688.48	19,567.17	77,255.65
"	29	46	54,676.42	10,797.04	65,473.46
Trinity	20	86	160,437.50	53,798.31	214,235.81
"	33	31	50,025.40	4,041.59	54,066.99
Tulare	4	56	161,689.40	44,689.12	206,378.52
"	10	38	53,561.31	43,418.42	96,979.73
Tuolumne	13	76	232,634.07	25,997.46	258,631.53
"	18	5	15,171.53	397.66	15,569.19
"	40	51	244,823.13	36,416.37	281,239.50
"	65	9	2,066.30	36,416.37	38,482.67
Yuba	2	42	201,774.13	1,126,524.74	1,328,298.87
"	60	15	23,861.55	26,425.64	50,287.19
Yolo	6	15	71,473.62	47,439.77	118,913.39
"	7	34	76,750.76	137,558.69	214,309.45
Yuba	3	13	12,541.71	18,538.76	31,080.47
"	15	21	13,772.24	2,657.46	16,429.70
"	25	11	29,433.85	2,657.46	32,091.31
Butte	30	30	30,433.85	2,657.46	33,091.31
Grand Total	6,131	✓	17,374,936.01	20,835,111.65	38,210,047.66

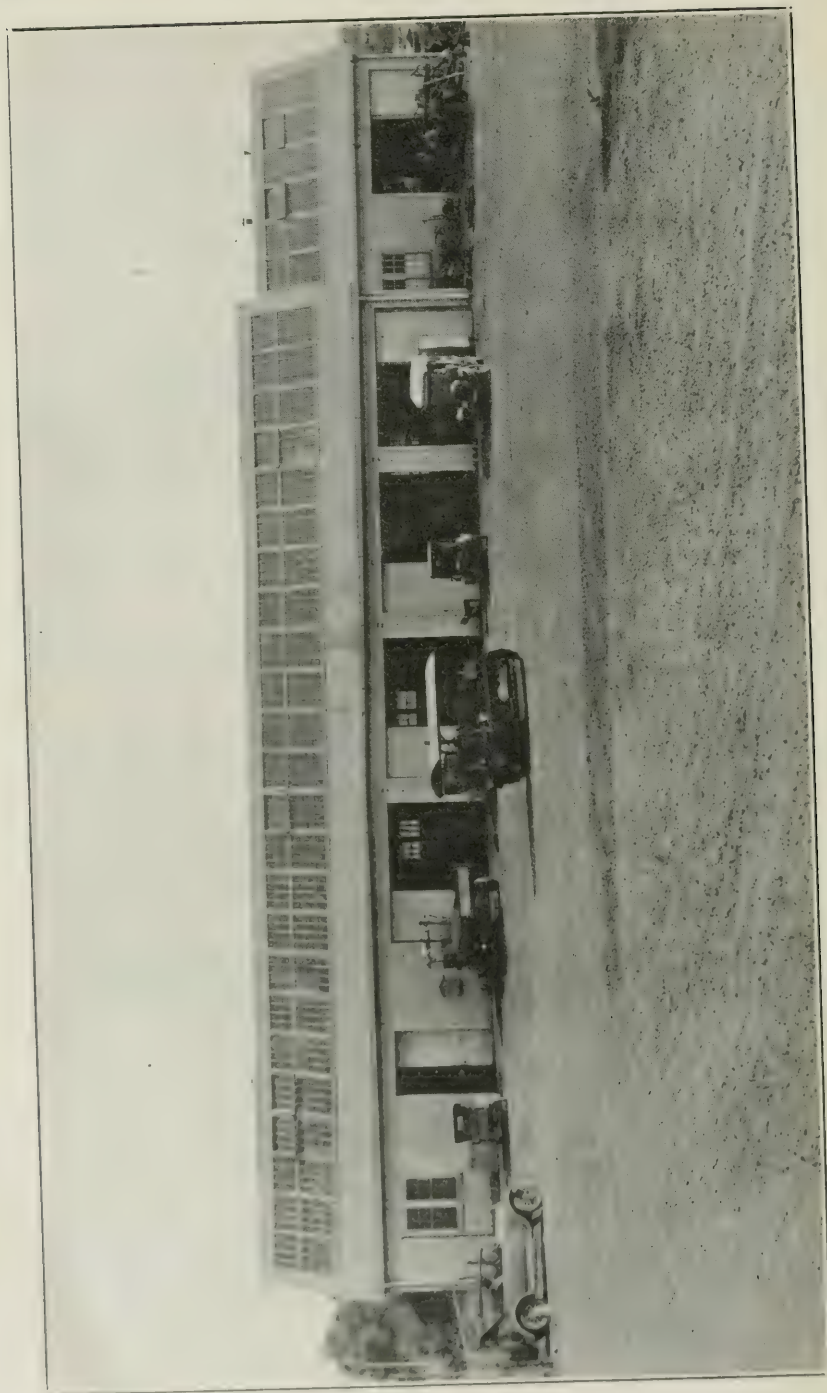


PLATE LXX. California Highway Commission Shop at Redding.

APPENDIX H

EQUIPMENT DEPARTMENT

By R. H. STALNAKER, Equipment Engineer

The Equipment Department of the California Highway Commission resulted from the need for maintenance of the state highways, a function most conveniently performed by day labor, thereby requiring the ownership and operation by the state of equipment in proportion to the need for maintenance. Some construction work performed by day labor, including the present prison road camp operations, also requires ownership and operation of equipment.

With the acquisition at low cost, from the Federal Government, of a large amount of excess war equipment, a centralized control became necessary to insure its best utilization, and to assist and advise the several division engineers in its use. An assistant highway engineer was assigned in 1919 to such duties. His activities were first confined to the selection of desirable material from lists submitted by the government, to the distribution of such material when received, and to a general supervision over its use in the several divisions. The constantly growing importance of the equipment phase of highway construction and maintenance has resulted in a gradual expansion of the activities of this department, until it is now a self-supporting subdivision of the commission. One of its functions now is to hold the inventory and capital investment to a minimum, consistent with the needs of the work.

The headquarters staff of the Equipment Department consists of the writer as Equipment Engineer; W. J. Gough, Assistant Highway Engineer; J. K. Kinsman and F. W. McManus, Assistant Equipment Engineers; F. L. Richardson, Senior Equipment Engineer; Chas. H. Ryon, Chief Clerk, and F. E. Burnside, Shop Superintendent.

The directing personnel of the various subdivisions of the department are:

- Shop 1—J. W. Grace, Supt. of Equipment, Willits.
- Shop 2—I. H. Sanford, Supt. of Equipment, Redding.
- Shop 3—D. H. Greeley, Junior Equipment Engineer, Sacramento.
- Shop 4—W. A. Smith, Supt. of Equipment, San Francisco.
- Shop 5—R. P. Hamlin, Shop Supt., San Luis Obispo.
- Shop 6—E. S. Anderson, Supt. of Equipment, Fresno.
- Shop 7—W. B. Cannon, Supt. of Equipment, Lankershim.
- Shop 8—R. A. Allen, Supt. of Equipment, San Bernardino.
- Shop 9—M. E. Mihills, Junior Equipment Engineer, Bishop.
- Shop 10—M. J. Small, Junior Equipment Engineer, Sacramento.

These men have charge of the shops in the respective divisions and keep in close touch with the division's various activities in an effort to maintain all equipment in an uninterrupted operating condition.

To further assist in quick repairs to field maintenance equipment, field mechanics, each provided with adequate transportation, tools, and repair parts are stationed at points of vantage in each division.

All motor vehicles owned by the Highway Commission are now painted a uniform French gray color, and are marked with the Commission's seal. Passenger vehicles also carry the words "For Official Use Only." All painting is done by this department, and by the use of air brushes a large saving in cost is realized over commercial painting prices, as well as great saving in time.

RENTAL SYSTEM

Prior to January 1, 1924, the equipment accounting system made no provision for depreciation, and the method for distribution of cost of repairs was not accurate. The repairs to maintenance equipment were charged to a suspense account, which was prorated annually against the direct expenditures for such work, and repairs to equipment employed on day labor construction were charged against the job. This often resulted in a small job being charged with the entire cost of an extensive overhaul on an article which might have been used only a few days on that particular job, or in an overhaul properly chargeable against some day labor job being charged against the suspense account for repairs to maintenance equipment. The man releasing equipment generally claimed it was in good condition when transferred, while the recipient often claimed it needed extensive repairs when delivered.

Considerable study was given to this question, and in order to provide a means for equitably distributing the cost of repairs and upkeep, and for assessing a proper allowance for depreciation against the work upon which equipment was employed, the field equipment of the Commission was placed on a rental basis on January 1, 1924.

Besides affording a more accurate method of assessing upkeep and depreciation against the various jobs, the rental system provides the engineers with a definite basis on which to make preliminary estimates and final reports of the cost of work, and assures a fair distribution between jobs of the burden of equipment cost.

Some uncertainty was originally encountered in fixing the rental rates on the various articles, on account of lack of accurate information as to cost of upkeep, and length of life. After adjustments following the first year's experience, the rental rates have become stabilized, and as a whole have worked out well.

The motor vehicles were placed originally on a daily rental basis, and the other equipment on a monthly rate, but on April 1, 1926, the use of the daily rate was extended to include the greater part of the remaining equipment, in the belief that this method simplified the proper distribution of rental costs to the several jobs.

EQUIPMENT PURCHASES

A new method of handling equipment purchases was inaugurated on January 1, 1924, in connection with the institution of the rental system, and the figures given below are for the period from January 1, 1924, to June 30, 1926, and therefore duplicate for a six months period the figures given in the last biennial report.

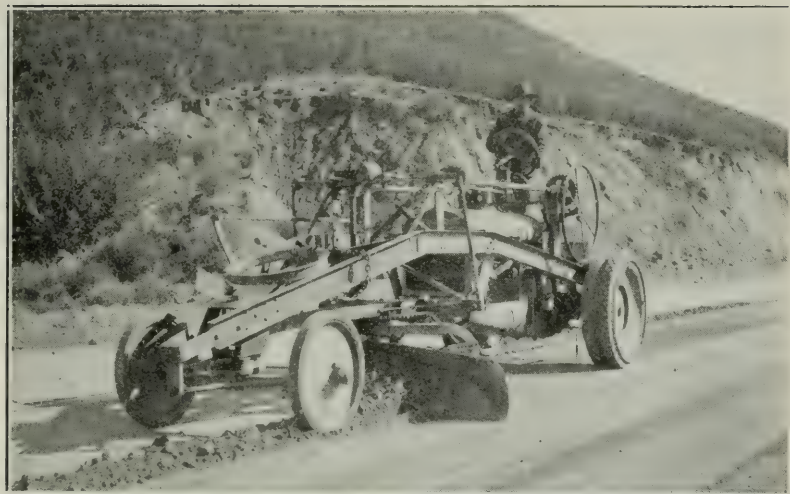


PLATE LXXI. Rubber-tired grader. Maintaining State Highways in San Diego County.

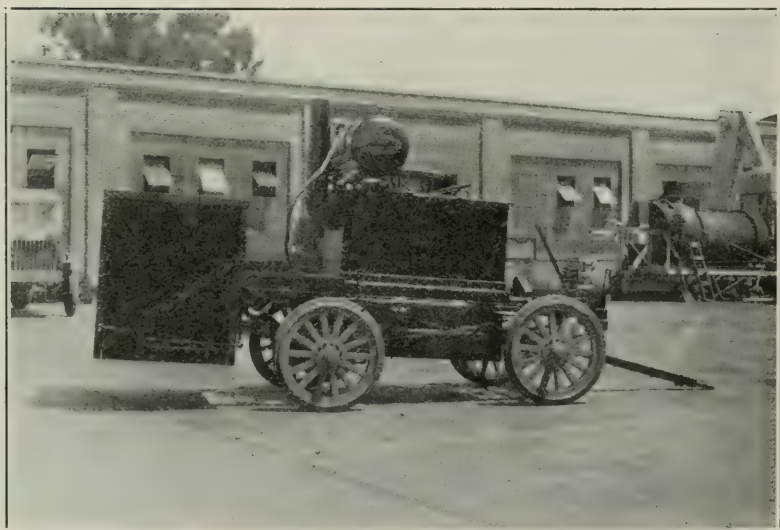


PLATE LXXII. Asphalt heating kettle built at the Sacramento Shop.

During this thirty months period a total in round numbers of \$1,277,000 was expended for the purchase and construction of equipment, of which \$485,000 was expended for motor vehicles, and the remaining \$792,000 for other equipment. The expenditure for motor vehicles was for the purchase of passenger cars and light trucks to replace those worn out in service, and for making over and equipping trucks received from the Federal Government. The purchases of other equipment cover a wide variety, major items being as follows:

- 27 asphalt heating kettles.
- 11 air compressor units.
- 6 rock crushers.
- 90 seven- and eight-foot rubber-tired graders.
- 11 seven-foot steel-tired graders.
- 4 twelve-foot steel-tired graders.
- 30 1-man grader units.
- 73 1-man grader attachments.
- 128 McCormick-Deering and Fordson tractors.
- 12 2-ton Caterpillar tractors.
- 24 30-hp. Caterpillar tractors.
- 3 60-hp. Caterpillar tractors.
- 7 $\frac{1}{3}$ -yard gas shovels.
- 5 $\frac{3}{4}$ -yard gas shovels.

The graders equipped with rubber-tired wheels and roller bearings have more than fulfilled our expectations, and the bulk of our purchases in the smaller size graders have been of this type. A few light 7-foot graders with steel tires have been purchased for use under special conditions. On the larger graders for use in construction work it is not believed that the extra cost of the rubber tires and roller bearings is warranted.

The use of light wheel-type tractors, both as independent units and installed in the so-called "one-man grader" units, has been extended considerably during the past biennium to meet the demand for cheap road dragging equipment. A number of track attachments for Fordson and McCormick-Deering tractors have also been purchased for use with fresno scrapers.

EXCESS WAR EQUIPMENT

The distribution of equipment by the federal government was definitely closed early in the current year, and during the first part of this biennium only a limited amount of equipment was received from that source, the only considerable item being twenty-three Standard "B," or so-called Liberty trucks. A few machine tools were also secured.

However, the distribution of explosives is still being continued, and during the past biennium approximately 600,000 pounds of sodatol and pyrotol have been secured at a cost approximately one-half that of an equivalent grade of commercial dynamite.

In addition to the above, a few machine tools and several small lots of truck parts have been secured by transfer from other states and from the Bureau of Public Roads by the payment of accrued charges and freight to destination.

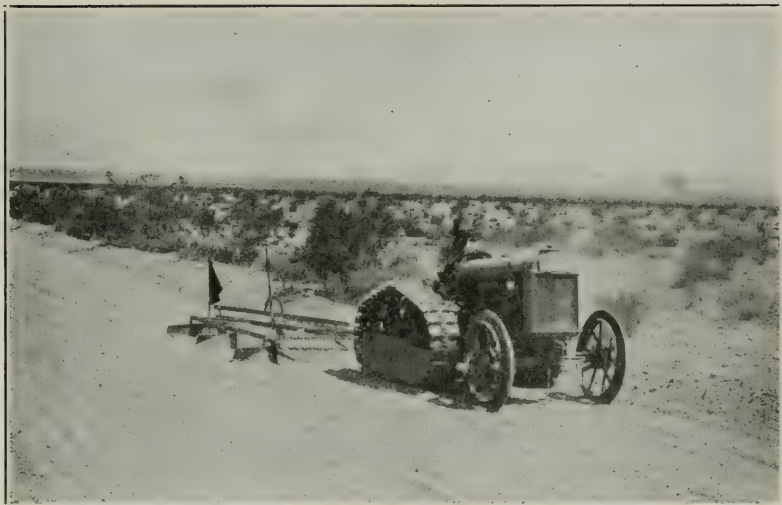


PLATE LXXIII. Type of caterpillar tractor and steel drag. Maintaining State Highway in San Bernardino County.

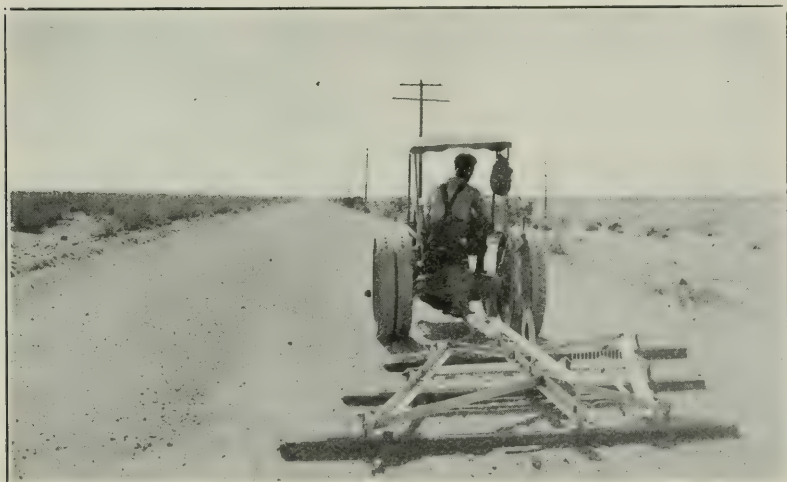


PLATE LXXIV. Type of rubber-tired tractor and steel drag. In use on State Highway in San Bernardino County.

SHOPS

During the past biennium new shops have been constructed at Redding, Fresno, Lankershim and San Bernardino, and plans are being prepared for a shop at Bishop. With the completion of the Bishop shop, adequate facilities for handling all ordinary repair work will have been provided in each division, the work of Divisions III and X at Sacramento being handled by the headquarters shop.

The headquarters shop at Sacramento is the largest of our repair plants, and is one of the best equipped shops of its kind on the coast. Most of the special equipment needed on our work is constructed in this shop.

Each of the new shops is furnished with an overhead traveling crane, built at headquarters shop, and a smaller portable floor crane which enable us to handle the heavier part of our work with a minimum of effort. All the shops have an adequate equipment of machine tools and can handle any ordinary job of automotive repair or minor equipment construction. Cylinder grinding outfits of modern design are installed in the Sacramento shop to serve the northern part of the state, and in the Lankershim shop to serve the southern part. Much maintenance equipment, such as asphalt kettles, road drags, truck dump bodies of various sizes, trailers, power hoists for mounting on trucks to handle heavy riprap, and heavy power units, are built in our own shops at reasonable costs. By constructing special equipment ourselves, we are able to get some refinements desirable for our work, not obtainable in the commercial articles.

One of the late achievements is a semi-trailer on which is mounted a tank for tree watering, the trailer being directly connected to a McCormick-Deering tractor. This unit has a very short turning radius, especially advantageous on highway grades. The tractor is released for other use when the tank is not needed for tree watering.

FINANCES

The figures given below are compiled from the books of the Equipment Department and include some transactions not yet cleared on the books of the Accounting Department. The figures therefore are not exactly the same as those found in the financial statement of the department. They reflect closely the status of the Equipment Department were all transactions completed which pertain to the period ending June 30, 1926, but do not include certain corrections which should be made for items in suspense both at the beginning and end of the period.

During the first thirty months of the equipment rental system, the total rental charges were \$3,561,108. Expenditures for upkeep of equipment amounted to \$2,001,783, and for administration to \$356,943. Miscellaneous expenditures, including the cost of transfer of equipment, purchase of shop tools, etc., as well as the adjustment of some outstanding accounts upon the headquarters books, totaled \$111,947. The balance available as a depreciation reserve, after deducting the above expenditures, amounts to \$1,090,435. Up to June 30, 1926, approximately \$659,000 of this reserve had been expended in the purchase of replacements and additional equipment.

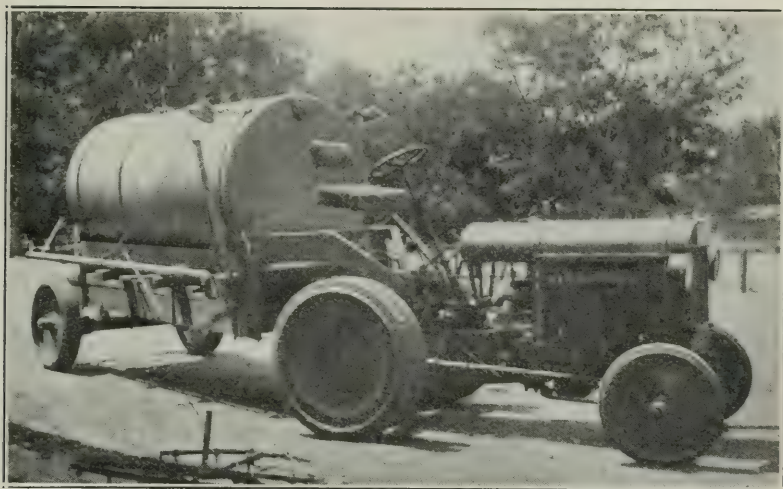


PLATE LXXV. Tree watering tank mounted on semi-trailer. Built at Fresno Shop.



PLATE LXXVI. Derrick mounted on truck, built by Equipment Department. Placing riprap near Santa Monica.

During the first few months of the operation of the rental system, all equipment purchases were financed by special allotments from the other funds at the disposal of the Highway Commission, pending the accumulation of a depreciation reserve. Some purchases of additional equipment have since been made from the general funds. Such special allotments during the thirty-months period amount to \$618,000, making a total expenditure for new equipment during the thirty-months period of approximately \$1,277,000.

The construction and equipping of the new shops at Redding, Fresno, Lankershim and San Bernardino, as well as some minor improvements at some of the other shops, have also been financed by appropriations from the general funds, and during the thirty-months period approximately \$165,000 has been expended for these purposes.

Following is a diagram showing graphically the allocation of the income received from rentals during the thirty-months period under consideration:

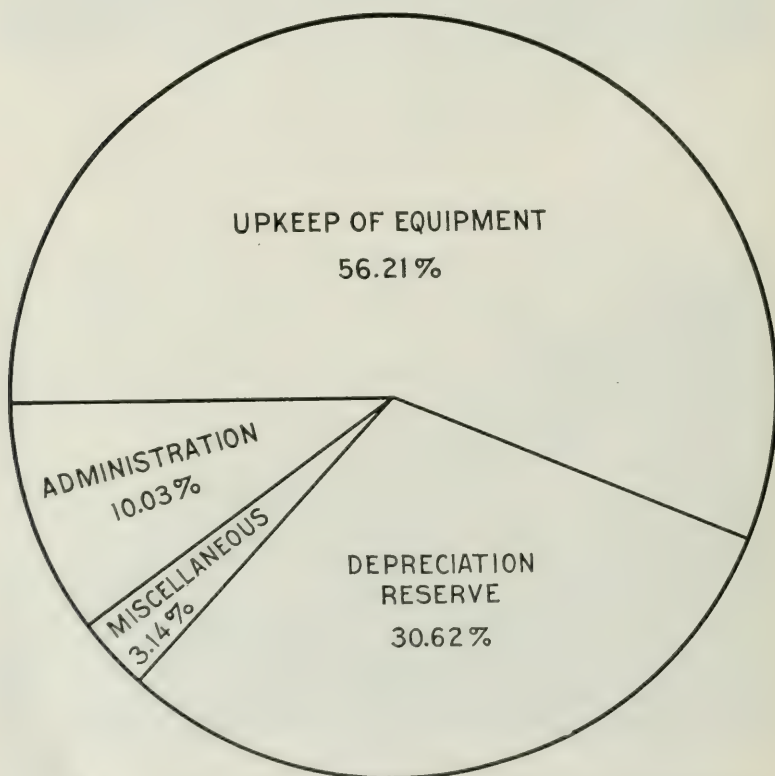


FIGURE 11. DISTRIBUTION OF EQUIPMENT DEPARTMENT REVENUES, 1924-1926.

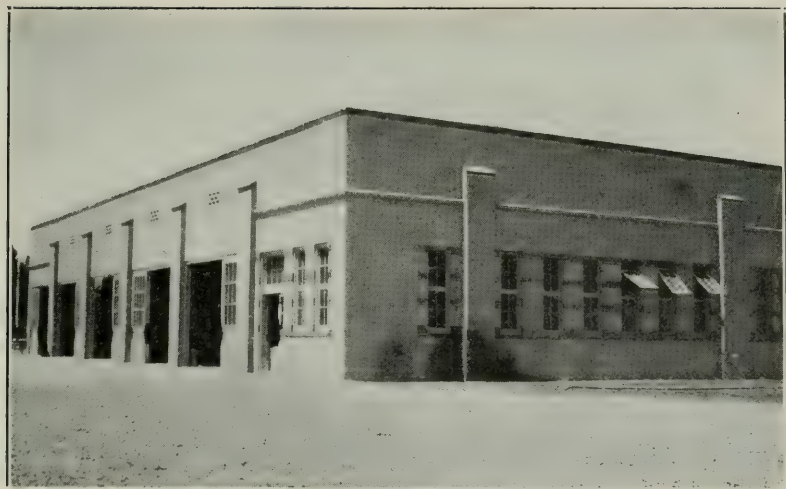


PLATE LXXVII. California Highway Commission Shop at Fresno.



PLATE LXXVIII. California Highway Commission Shop at San Bernardino.

ACCOUNTING

During the biennium a survey of the accounting requirements of the department was made with a view to determining what information of an accounting nature was required as an aid to the intelligent and economical administration of the equipment owned and used in the various activities of the California Highway Commission. An exhaustive study of the problem covering a period of approximately five months was made, during which time the results of various methods of accounting control were studied.

After this study had been completed, it became apparent that, if the result desired by the inauguration of an equipment rental system was to be realized, it would be necessary to gain absolute accounting control over all expenditures for the purchase of equipment, the repairs of equipment, the sale of equipment, and the general administration of the equipment department. In order to gain such control, the following principal problems presented themselves:

To collect accurate accounting data so as to show cost of operation of the department as a whole, in order to have available at all times reliable statements of facts by which the adequacy of the rental rates as a whole could be determined;

To collect accurate cost accounting data in such a manner that there would be available at all times reliable statements of facts by which the adequacy of the rental rates for each class of equipment could be determined;

Some accounting method by which cognizance could be taken of the important element of cost, namely, the depreciation of the equipment owned and operated;

Speed of collecting cost and financial facts and the diffusion of such data, in order to aid all administrative officers to gain effective and economical financial or cost control over all activities in connection with the operation of the department.

As a first step in solving these problems, it was deemed necessary to gain positive accounting control over all expenditures covering purchases of equipment, labor and materials expended for the upkeep and administration of the equipment in service, so that at all times the value of materials and supplies purchased and received, value of the materials and supplies expended, and the value of the inventory of materials and supplies on hand would be known, also to analyze the pay roll expenditures in such manner that the labor costs for all activities would at all times be immediately available. This step involved the pricing and recording on the books of account, of the physical inventory of all materials and supplies on hand in the department, and also the appraising, and recording on the books of account, of the physical inventory of all equipment on hand.

To solve these problems satisfactorily from an accounting standpoint, the plan which seemed the most feasible was to design an accounting system in such manner that in each of the shop offices a set of general or control ledger accounts would be kept, which control accounts would at all times be in reconciliation with the control ledger accounts on the financial books in the central office at Sacramento. By this method all detail accounting would be confined to the shop offices, the details accumulated in such manner that no further handling of detail would be necessary to record the transactions in the central office financial or

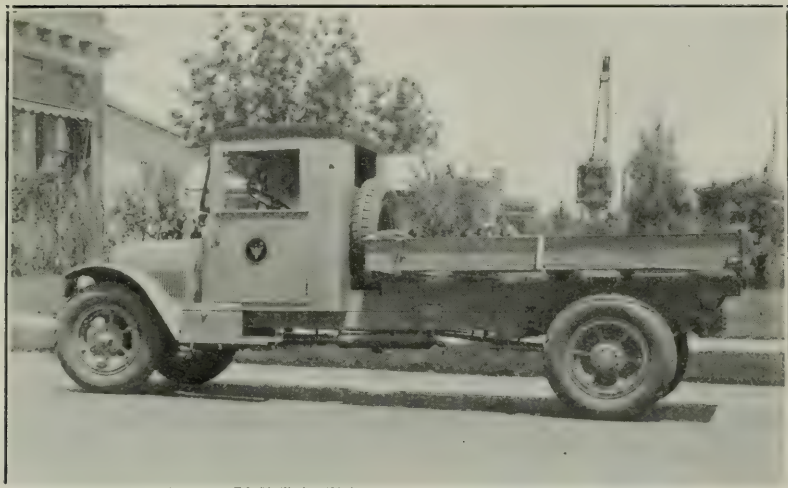


PLATE LXXIX. 1½-ton truck. Power dump body built at the Sacramento Shop.

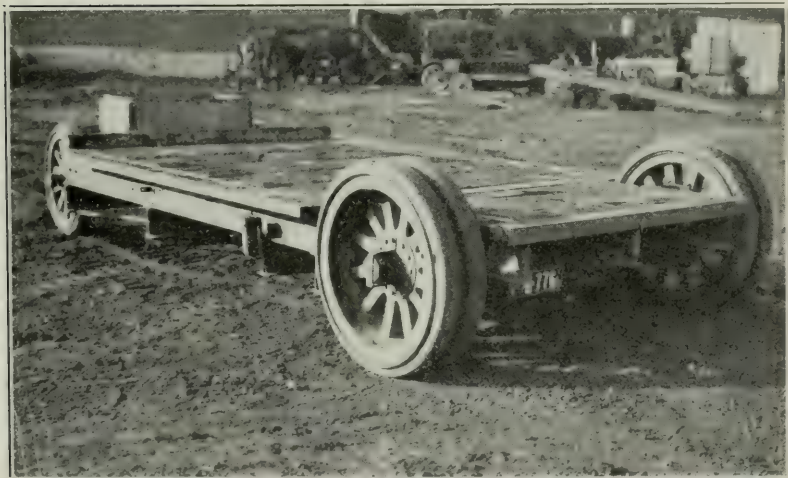


PLATE LXXX. Heavy duty low-bed trailer, built at Fruitvale Shop, Division IV.

control books, dependence to be placed upon a method of monthly reporting from each division shop office to show the results of each month's operation.

In order that effective control be kept on the expenditures for the upkeep of equipment, it was decided that this control should be extended to cover each unit of equipment. To accomplish this end, a system of accounting was placed into effect which would show day by day expenditures for labor and materials, accumulated to show total charges for each day on each unit of equipment being repaired both in the shop and in the field. The job order system of accounting for repairs was deemed to be the most satisfactory, that is, a separate job order used to govern the repairs to each unit of equipment.

By accounting the rental earned by each unit of equipment separately as well as the cost of upkeep and depreciation, it is possible at all times to determine the adequacy of the rental rate for each unit of equipment as well as for each class of equipment in service, also for all equipment in service.

In order to gain complete control over all elements of expense, it was decided that an accurate control over all materials and supplies in the shop storehouses should be effected through the means of the perpetual inventory system. In order to provide for the handling of the wide range of repair parts necessary to be carried in stock, the feasibility of using mechanical aids in the handling of the immense amount of detail involved in the keeping of the perpetual inventory and the cost accounts was considered. A study was made of the various mechanical appliances on the market and their application to similar problems of storekeeping and cost accounting. After due consideration and a trial test run of about three months duration on stock keeping, pay roll distribution and cost accounting, it was shown that bookkeeping machines could be used profitably on work of this nature. Accordingly bookkeeping machines were purchased and installed in all of the shop offices, except shops Nos. 3 and 10.

The new accounting system, with the aid of the bookkeeping machines installed, furnishes: Accurate day to day check of all materials received, disbursed and on hand, both as to quantity and value; accurate time keeping and pay roll distribution, showing the total pay roll expenditures for each day and the total amount of pay roll for any period during the month; total charges for labor and materials to job orders day by day and for any period during the month. These accomplishments make it possible for each administrative officer in each shop office to be in possession of accurate financial and cost data at a moment's notice during the month.

At the end of each month, the accounting department of each shop furnishes a statement of the results of each month's operations as well as the results of operations for the period beginning with the first of the fiscal year to the date of the report. Copies of this statement are furnished to the local shop administrative officer, the Equipment Engineer at the headquarters shop at Sacramento and the central office accounting department at Sacramento. After the monthly reports have been received by the Equipment Engineer from the division shop offices, a consolidated report is compiled, showing by divisions, the results of the operations of the Equipment Department as a whole for the period beginning with the first of the fiscal year to the date of the report.

This report is intended to provide the administrative officers of the Commission with a condensed general statement showing results of the operations of the Equipment Department as it functions under the rental system. This report shows the total value of the inventory of the stores on hand at the date of the report; a general analysis of the cost of operating the stores for the period beginning with the first of the fiscal year to the date of the report; the total amount of the stores overhead charges applied to the value of the stores disbursed during the fiscal year; total value of the volume of work performed in the shops during the fiscal year; a general analysis of the shop overhead charges for the fiscal year; the amount of shop overhead charges applied to the value of shop work performed during the fiscal year; a general analysis of the equipment administration cost for the fiscal year; also a summary showing financial results of operations. This summary shows total of equipment rental billed during the fiscal year to the engineering department, from which amount is deducted the total cost of repairs, the total cost of administration and the total calculated accrued depreciation for the period beginning with the first of the fiscal year to the date of the report. The net result shown by the summary of this report indicates to the administrative officers of the Commission the financial or economic result of the equipment department operations.

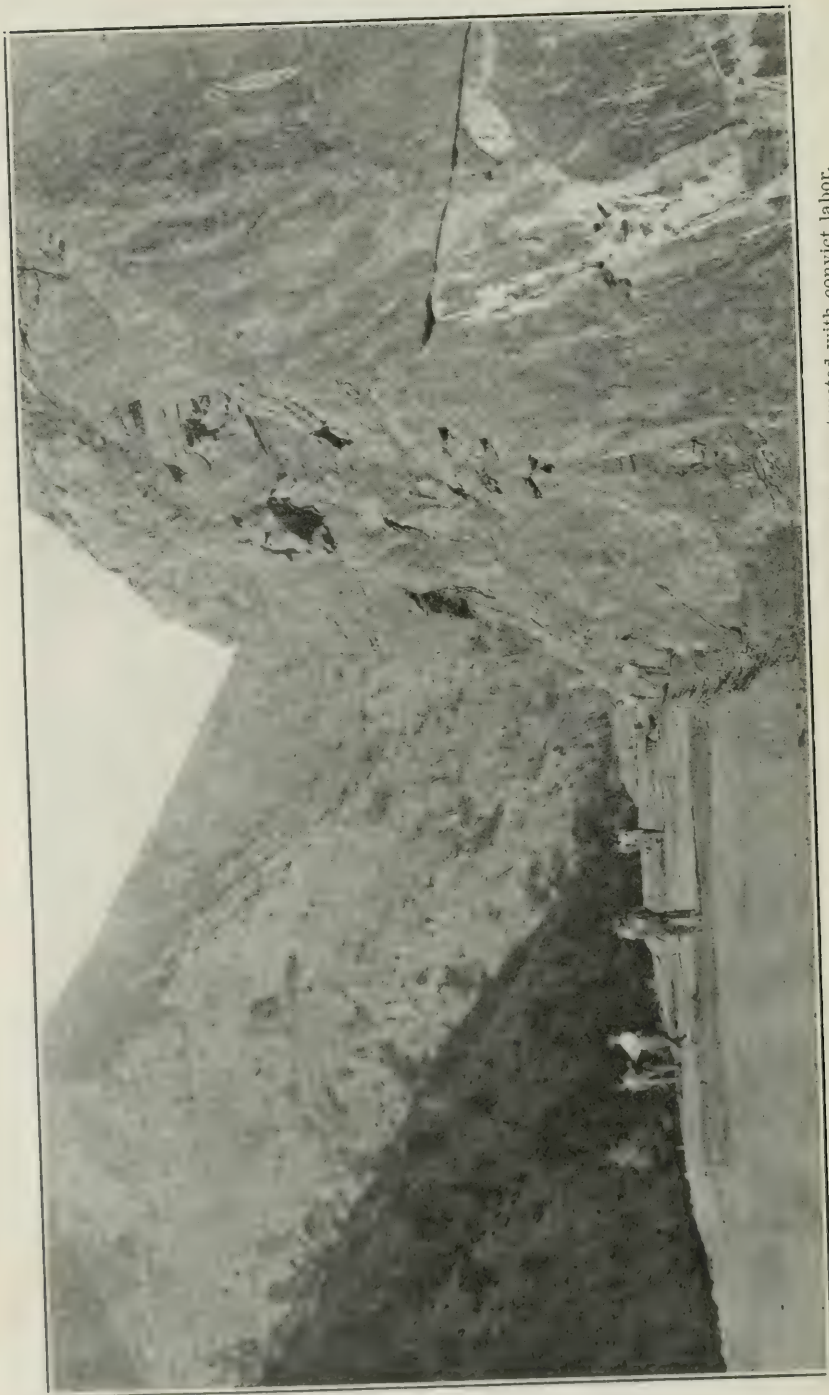


PLATE LXXXI. State Highway in Merced River Canyon, Mariposa County, constructed with convict labor.

APPENDIX J

DEPARTMENT OF PRISON ROAD CAMPS

By BEN H. MILLIKEN, Superintendent

The convict pay law, which provides that a daily wage of not to exceed \$2.50 shall be paid prisoners from the state penitentiaries employed in the construction of highways by the California Highway Commission, has been in operation three years. During this time a gross wage of \$2.10 per working day has been paid the prisoners. There has been deducted from this amount the entire cost of their maintenance, which includes board, camp maintenance, transportation from the prison to the camps and from the camps to the prison, guarding, medical attention, shoe and clothing repair, barbering, portion of expense of purchasing agent's department, salaries (including clerical work on convict records in camp as well as the entire expense of the headquarters office), compensation insurance for free men in charge, reward for capture of escapes, together with the expense of search, and all clothing, bedding, tobacco, and toilet articles.

Previous to the enactment of the pay law, it cost an average of \$2.10 per day to keep a prisoner at a road camp. With closer cooperation and economy on the part of both the prisoners and the free men in charge, this cost has been reduced to \$1.813 per day. The daily average saving of \$0.287 for each prisoner represents the net earning, and it will be readily seen that under this plan the use of convict labor costs no more than prior to the enactment of the pay law. On the contrary, the extension of the honor plan, the payment of wages, the betterment of camp conditions, and the opportunity for individual recognition of merit afforded by closer contact with highway and prison officials, have all tended to increase the efficiency of the prisoners as road builders.

The 1900 prisoners that have been through the road camps during the last three years have worked 445,307 days or 2196 years of prison time. The net loss of prisoners due to escapes is twenty-six. The records at the prison and parole office show that only 2 per cent of the prisoners released from the camps have failed to make good.

The total net earnings are \$127,594.78, of which \$29,988.53 has been allotted to dependents. The prisoners have left the camps with an average of \$85 each, as compared with the \$5 that is provided upon release from prison, which is inadequate to enable a man to start life anew. The largest saving by any prisoner to date is \$500. The average time served in the camps is ten and one-half months.

The reward of \$200 provided for the capture and return of an escaped prisoner has proven an inducement to peace officers, and 72 per cent of the escapes have been apprehended.

In 1924 a new plan for selecting prisoners for the road camps was worked out, which has resulted in a much better grade of workers than before. The requirements for eligibility to road camp assignment include a voluntary application by the prisoner, perfect physical condition, a clean record in the prison, and the endorsement of the department head under whom he has worked. Every prisoner must serve the

major portion of his sentence behind the prison walls, and even in the case of life termers the prisoners who are sent to road camps must be eligible for an early parole.

At the present time there are three camps in operation. The one at Bloss, on the Merced River, under the supervision of Superintendent W. B. Albertson and Sergeant H. M. Williams, is completing the all-year Yosemite highway. The second camp, near Crescent City in Del Norte County, under the supervision of Superintendent A. N. Lund and Sergeant A. L. Veuve, is working on the Redwood highway. The third camp, near Wilbur Springs in Lake County on the Ukiah-Tahoe highway, is under the supervision of Superintendent G. W. Lane and Sergeant Thos. McDonough.

In a report made to the Highway Engineer in 1917, many years prior to the enactment of the pay law, the following statement described the attitude of the prisoners in the camps at that time:

"The atmosphere of the camps is charged with secretiveness, sullenness and silence. Conversation is in low tones. No laughter or song is heard. There is always something to kick about. The desire to be efficient is absent, for there is no reward for same. The convict does as little work as possible and is as extravagant with all material as possible."

The reorganization of the prison road camps in 1923, under the Alco plan, providing a wage for the prisoners and concentrating the supervision of the camps under one department, brought about many changes, and the present atmosphere of the camps is in direct contrast with the unsatisfactory conditions as reported in 1917. The prisoners and the free men in charge now work in complete harmony and understanding of their respective duties and privileges. Superintendents and foremen who have had experience in handling both prisoners and free men in construction work are unanimous in the opinion that the prisoners are more satisfactory in every respect. One of the most significant proofs of this conclusion is the fact that the labor turnover in a free construction camp is approximately 60 per cent per month, while in the prison camp it is but 11 per cent per month.

Fights among the prisoners are practically unknown, and although 80 per cent of the men at the camps are serving time for burglary or robbery, they do not steal from one another.

The State Board of Prison Directors in acting on paroles for the road camp prisoners take into consideration their work and conduct, and also their financial standing. The prisoners realize that failure to show a saving after being at camp for a reasonable length of time will mean a denial of parole, and also result in being returned to the prison with loss of credits, therefore they make every effort to economize.

Recreational activity has been confined to camp limits, and baseball games with outside teams are not allowed. Libraries are well stocked with good books. The San Francisco News Bureau supplies several copies of all the latest magazines to each camp, free of charge. The San Francisco Film Board of Trade calls on each of the leading motion picture companies to send a comedy and feature to the camps every week. Radios has been supplied by newspapers and various individuals interested in welfare work. All expenses incidental to providing



PLATE LXXXII. State Highway between Briceburg and El Portal, Mariposa County, constructed with convict labor.

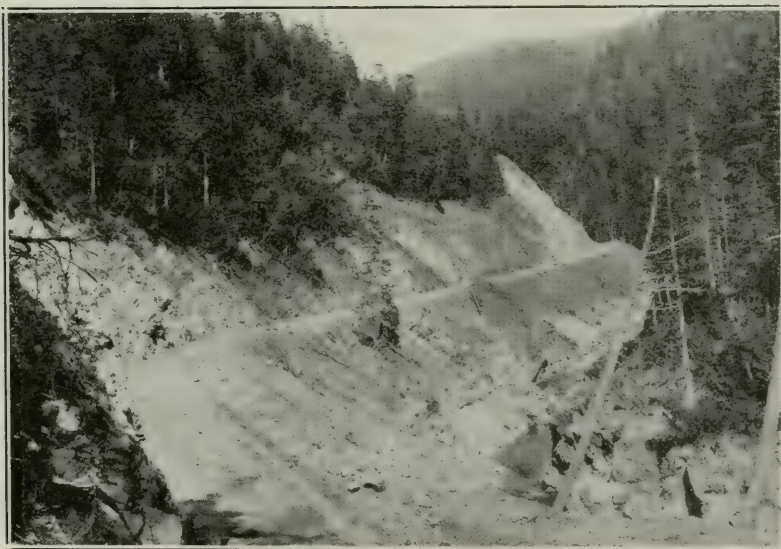


PLATE LXXXIII. State Highway constructed with convict labor along Smith River, in Del Norte County.

recreational activities at the camps are paid from the "Prisoners' Fund," derived from forfeited earnings of prisoners who violate camp rules.

The eight hours of hard work in the open air, together with the wholesome recreation provided, has kept the camps free from the vicious practices that prevail behind the prison walls. In the past three years the prison camps have operated in ten different localities, and during this time there has not been one complaint from free people residing near the camps as to the conduct of the prisoners.

Each prisoner, before road assignment, is given a pamphlet containing the simple rules and regulations governing his conduct in the prison camps. The prisoners have learned that wasting materials, including food, drawing commissaries that are not needed, staying in from work by feigning sickness, trading with free people, loafing on the work, or agitating in camp will all result in being immediately returned to the prison. In cases of delinquency, after personal investigation by the writer, a report is sent to the State Board of Prison Directors, and if the prisoner is found to be at fault he not only loses all credits earned, but in most cases forfeits his chance for a parole.

The practice of hiring paroled men in prison camps has been discontinued. Much contraband was brought into the camps by these men and it was possible for prisoners to send mail out without it being censored.

A comprehensive accounting system has been worked out which has resulted in not only relieving the division offices of responsibility in connection with this phase of the work, but has made it possible to reduce the clerical force in the field more than 50 per cent. The complete records covering the previous month's business are received from the camps not later than the tenth of the month, and by the twentieth of the month a detailed report, as shown on the opposite page, is issued by this department.

To sum up the results of the first three years of operation under the provisions of the pay plan and consolidated camp management, we find the following:

The total expenditure for roads built by convict labor was \$2,827,-615.61, and of this amount \$935,148.14 was the gross wage paid to prisoners. Approximately fifty-three miles of heavy construction has been completed.

The prisoners have saved \$127,594.78, with no additional cost to the Highway Commission.

Unfortunate dependents of these prisoners have received \$29,988.53 of the above.

Escapes and violations of camp rules have been materially reduced.

Time lost from work on account of sickness has been reduced to a minimum and feigning sickness entirely eliminated.

Construction costs and prisoner maintenance costs have been accurately segregated.

DEPARTMENT OF PRISON ROAD CAMPS
Statistical Data—August 17, 1923, to August 31, 1924.

	CHESBURY CITY A. N. LAND - SEP'T.			BLISS R. B. ALBERTSON - SEP'T.			WILDER SPRINGS ED. W. LAKE - SEP'T.			TOTAL FOR ALL CAMPS		
	To Aug. 1	Aug.	To Aug. 31	To Aug. 1	Aug.	To Aug. 31	To Aug. 1	Aug.	To Aug. 31	To Aug. 1	Aug.	To Aug. 31
Total prisoner days, (as shown by monthly payrolls)	104,160	2,467	106,647	184,475	3,366	187,861	149,502	1,548	150,760	438,186	7,121	445,307
Gross earnings	217,605.96	5,222.17	222,828.13	387,582.42	7,111.26	394,693.68	314,014.68	2,621.65	316,636.33	920,132.86	14,955.28	935,148.14
Gross deductions	199,372.33	4,028.59	203,400.92	338,671.80	6,106.80	344,778.60	284,797.34	2,324.64	287,081.98	824,001.47	12,460.03	836,461.50
Net amount paid prisoners	27,270.67	1,059.58	28,330.65	58,708.43	784.76	59,492.21	39,261.80	210.12	39,471.92	124,540.90	2,053.88	127,594.78
Amount of allotment payments to dependents	7,032.69	583.21	7,616.10	18,130.14	121.83	18,251.97	4,120.46	--	4,120.46	23,283.49	705.04	23,988.53
Daily average earnings	0.266	0.426	0.269	0.318	0.232	0.317	0.262	0.170	0.261	0.287	0.289	0.287
Number of prisoners on payroll	91		163			59			313			1
Gross excess earning	339.76	.52	340.28	422.98	-	422.98	770.74	-	770.74	1,533.66	.52	1,534.38
Least excess earning for month	9.99	.52	9.99	8.04	-	8.04	10.71	-	10.71	10.71	.52	10.71
Smallest " " "	.01	.52	.01	.01	-	.01	.01	-	.01	.01	.52	.01
Number of prisoners attempting escape	4	-	4	36	-	36	53	-	53	93	-	93
" " " captured	4	-	4	26	-	26	37	-	37	67	-	67

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES				
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	38.29	38.29	38.29
Barber	.14	.42	--	.12	.34	.19	.07	.27	.36	31.03	31.03	31.03	31.03	31.03
Board	27.00	26.86	31.31	26.69	25.72	28.41	26.22	27.71	27.68	38.15	38.15	38.15	38.15	38.15
Camp Maintenance	1.24	1.24	1.24	--	--	--	1.76	1.68	1.68	31.25	31.25	31.25	31.25	31.25
Garaging	6.14	3.52	10.61	5.17	4.33	5.53	4.73	3.69	5.23	33.14	33.14	33.14	33.14	33.14
Medicall	.47	.71	--	.69	.94	.21	1.39	.69	.86	31.79	31.79	31.79	31.79	31.79
Shoe & Clothing Repair	.62	.75	1.67	.64	.60	.62	.50	.60	.46	33.46	33.46	33.46	33.46	33.46
	40.36	38.25	52.67	40.75	42.64	44.18	37.69	38.14	40.60	34.59	34.59	34.59	34.59	34.59

	PROBATED CHARGES August - 1926			PROBATED CHARGES To Aug. 31, 1926.			CAMES			CAMES			
	"A"	"S"	"I"	"A"	"S"	"I"	September 1923	"A"	"S"	"I"	September 1923	"A"	"S"	"I"
Salaries	4.75	4.75	8.04	7.44	6.71	8.62	3.22	3.10	3.93	38.29	38.29	3	

The State of California has been saved an average of \$500 per day in prison support, as the prisoners at the road camps are self-supporting.

The congested conditions in the prisons have been relieved and the hope of road camp assignment, which is the reward for good conduct, has been a great factor in maintaining prison discipline.

The parole system, the courts, and the general public have all benefited by the fact that of men who have fallen over the moral cliff, the prison road camps are making better citizens than any other system yet devised.



PLATE LXXXIV. State Highway near Newhall in Los Angeles County.

APPENDIX K

THE PURCHASING DEPARTMENT

By LOWELL R. SMITH, Purchasing Agent

That the biennium ending June 30, 1926, has covered a period of considerable activity by the Purchasing Department of the Commission is shown in the following report for the two years ending as of above date.

Total purchases in classified form are shown and cost of administration insofar as salaries and rental are concerned. Due to the fact that such expenses as telegraph, telephone, postage, and printing are charged to headquarters overhead it is impossible to show these charges in the cost of administration of the Purchasing Department:

1. Major equipment-----	\$750,000 00
2. Minor or non-rental equipment, repair parts, accessories, etc.-----	444,575 00
3. Gasoline, lubricating oils and greases-----	765,000 00
4. Asphalt, road and fuel oils-----	205,050 00
5. Groceries, produce, meats, flour, cereals, etc.-----	333,750 00
6. Rock, sand and gravel, quarry waste, etc.-----	304,725 00
7. Automobile and truck tires and tubes and mechanical rubber goods-----	252,350 00
8. Hardware, iron, wire and steel, and small tools-----	245,490 00
9. Lumber and building materials-----	174,525 00
10. Culverts, corrugated metal-----	164,985 00
11. Explosives-----	114,570 00
12. Office and shop furniture, fixtures, equipment and supplies-----	83,530 00
13. Cement-----	45,080 00
14. Clothing (convict labor)-----	41,200 00
15. Paints, oils, etc.-----	39,325 00
16. Engineering and laboratory equipment and supplies-----	30,050 00
17. Pipe and plumbing supplies-----	27,255 00
18. Calcium chloride-----	26,290 00
19. Wood and coal-----	24,250 00
20. Commissary and camp equipment-----	19,035 00
21. Culverts, concrete-----	16,065 00
22. Tobacco (convict labor)-----	10,010 00
23. Electrical supplies-----	7,865 00
24. Grain and feed-----	7,095 00
25. Highway signs, signals, crossing gates, etc.-----	5,890 00
26. Oxygen and acetylene welding supplies-----	5,125 00
27. Drugs-----	2,730 00
28. Leather goods-----	2,515 00
29. Miscellaneous-----	18,805 00
Total-----	\$4,167,135 00
Salaries of the Purchasing Department for the biennium-----	\$21,204 65
Office rental incurred by Purchasing Department for the biennium-----	1,503 84
Total salaries and rental-----	\$22,708 49
Percentage of cost of purchasing-----	0.545%

Purchases as listed above are those made by the Purchasing Department and do not include purchases made by the ten division offices in cases of emergency and authorization from the Purchasing Department. Such purchases are estimated at \$50,000 yearly for all divisions.

Purchases of major equipment cover a wide variety of machinery, consisting of passenger automobiles and light trucks; twelve gas shovels, one hundred twenty-eight McCormick-Deering and Fordson tractors, twelve 2-ton Caterpillar tractors, twenty-four 30-horsepower Caterpillar tractors, three 60-horsepower Caterpillar tractors, seventy-three one-man grader attachments, thirty one-man grader units, ninety 7- and 8-foot rubber-tired graders, eleven 7-foot steel-tired graders, and four 12-foot steel-tired graders; six rock crushers, eleven air compressor units, and twenty-seven asphalt heating kettles.



PLATE LXXXV. Maintenance Station near Lancaster, Division VII.



PLATE LXXXVI. Maintenance Station at Shellyville, Division IV.

Considerable saving was made in the purchase of major equipment by buying most of it in large quantities.

This is especially true covering the purchase of road graders, grader attachments and motive power therefor. Purchase of this equipment was made in two lots, the first early in the spring of 1925 for that year's work, and the second in January, 1926, to meet the present year's requirements.

The supplying of repair parts and accessories for this vast amount of equipment is a business in itself and this department, through experience gained in the purchase of these parts and accessories during the past several years, has been able to effect large savings by learning the cheapest sources of supply for such repair parts and accessories and by purchasing in large quantities.

In connection with the purchase of equipment and repair parts it might be well to state that during the past biennium the Commission has succeeded in being placed on the National Users' list of most of the manufacturers of automobiles and trucks and is enjoying the discounts allowed such users on new equipment as well as on repair parts therefor.

As will be noted from the foregoing tabulation, purchases of petroleum products is one of the major commodities from a dollars and cents standpoint. The buying of various products under this classification is all done on yearly contracts made by the Commission's Purchasing Department.

The present, or 1926, contract for gasoline has represented a saving to the Commission over market price on that product of eight cents per gallon south of the Tehachapi and six cents per gallon north thereof. Estimating the yearly requirements of this product by the Commission over the entire state to be one and three-quarter million gallons, a saving over market price is shown of approximately \$122,500. The net price per gallon on gasoline under the contract at some of the larger points of distribution throughout the state are as follows: Los Angeles 12½ cents per gallon, San Diego 13½ cents, Bakersfield 15 cents, Fresno 16½ cents, San Francisco 16 cents and Sacramento 16½ cents per gallon. These prices include the 2-cent state tax on gasoline.

The Commission buys only first grade western asphaltic base lubricating oil, the basic contract price of which is 29 cents per gallon at the refinery.

The contract price for asphaltum is \$12 per net ton at refinery; fuel oil \$1.04 per barrel at northern refineries, 90 cents per barrel in the Kern fields and \$1 per barrel at southern refineries.

Practically all purchases represented in the foregoing tabulation were made on competitive bids, exceptions from this practice only being made in emergency cases or in the buying of commodities where competition could not be obtained, as for instance the purchase of certain repair parts for equipment, etc.

To handle this large volume of purchases necessitated the issuance of slightly more than forty thousand purchase orders during the biennium.

The Purchasing Department has at all times made every effort to expedite purchases consistent with good buying so as to reduce as much as possible any excuse for emergency purchases from retail stocks by field men, and to avoid to the greatest possible extent, delays to work on account of failure to receive purchased materials in time.

The department has cooperated in every way possible with the division offices and heads of the various departments and in turn has had the cooperation of these offices all of which has been reflected in intelligent and economical buying.



PLATE LXXXVII. Reconstructed State Highway at Chalk Hill in Los Angeles County.

APPENDIX L

ACCOUNTING DEPARTMENT AND FINANCIAL STATEMENTS

By H. B. WEAVER, Chief Accountant, and C. E. MALM, Consulting Accountant.

During the past biennium, a number of important changes have been made in the accounting procedure of the California Highway Commission.

SURVEY OF ACCOUNTING SYSTEM

On July 14, 1924, upon the request of the State Highway Engineer, the State Board of Control directed the State Accounting Department to conduct a survey of the accounting system then in use by the commission. A report by the State Accounting Department was made on September 8, 1924, describing the system then in use. Certain weaknesses of the system were pointed out, tending to show that the system as then operated was inadequate to meet the accounting needs of the commission. The report recommended that a further study of the accounting requirements of the commission be made with a view to the betterment of such parts of the accounting system as were found to be necessary to gain adequate accounting control over all activities.

SYSTEM OF ACCOUNTING RECOMMENDED

Upon the request of the State Highway Engineer, an accountant from the State Accounting Department was temporarily assigned to the California Highway Commission for the purpose of making a study of the accounting requirements of the commission and to furnish a report and an outline of a method of accounting procedure to meet such needs. This study was begun on December 2, 1924, and carried on continuously until June 1, 1925, when a report was rendered and an outline of accounting procedure was presented by the accountant. The study was considered very thorough, encompassing as it did a study of the accounting systems of various highway departments of other states, the budget system of the United States Government, the accounting systems of various commercial, financial and manufacturing concerns, also public utility corporations, located in the various cities of both northern and southern California. This study also included the investigation of the various mechanical aids available for use in the handling of accounting detail.

The system outlined and recommended had the following salient features:

Decentralization of the detail accounting from the central office of the commission to each division and shop office;

Control by the central office over all division and shop offices by a system of control accounts only, dependence to be placed upon a system of monthly reports from division and shop offices for analysis of cost accounts and results of operations, thus eliminating the handling of detail accounting for control and cost purposes in the central office;

Separation of accounting work of shop offices from the division offices;

Accumulation of detail and arrangement of the accumulation in such manner that the control accounts of the branch offices would automatically be in reconciliation with the central office control accounts;

Diffusion of accounting information by a system of daily accumulations and monthly reports, so that all administrative officers would at all times be in possession of pertinent cost and financial facts;

A method of material control in the shop stores by which a daily statement of receipts and disbursements would be furnished, and through a system of perpetual inventory, the quantity and value of stores on hand at all times would be known;

A property and equipment accounting system which would account for each individual piece of land, each building or group of buildings and each unit of major equipment;

A method of amortizing the cost value of the buildings and equipment by charging the proper cost accounts at stated periods, a proportionate amount calculated to equal the book or cost value at the time of the retirement of the property and equipment, and the creation of a reserve account, to which account would be credited at the time the various cost accounts were charged, the calculated accrued depreciation, in order that all highway construction projects and maintenance work would bear their proportionate share of plant investment during the life of the facilities, and not leave on the books of account great amounts of unallocated plant expenditures after the property and equipment had been worn out and retired from useful service;

Appraisal of all materials and supplies in all stores, automotive and construction equipment, land and buildings, and the appraised values placed on the books of account;

Allocation of all overhead charges to highway construction projects and maintenance work, so that the books of account would show truly the cost of highways constructed and the cost of highway maintenance.

INSTALLATION OF SYSTEM

After the outline of the accounting system had been submitted, it was decided to test the system and also to demonstrate the feasibility of the application of bookkeeping machines to detail bookkeeping work such as would be required to carry out the work required by the proposed system. It was decided to test the machines first on storekeeping records, payroll distribution and cost accounting work in the headquarters shops at Sacramento. This test was carried on over a period of time from June 15, 1925, to September 10, 1925. The result of the test was thought to be sufficiently satisfactory to warrant the installation of the bookkeeping machines as a part of the proposed accounting system in the equipment department offices. Accordingly, bookkeeping machines were installed in all of the shop offices of the equipment department with the exception of shops Nos. 3 and 10, where only a hand system is used, due to the fact that these two divisions of the equipment department do no shop work.

The installation of the system required the taking and pricing of physical inventories of materials and equipment and the adjustment of



PLATE LXXXVIII. State Highway in San Diego County near Pine Valley.



PLATE LXXXIX. Riprap embankment protection along Coast Highway,
San Diego County.

the control books to bring the book accounts into agreement with the physical inventory. The equipment department installations were completed on February 1, 1926. The installation of the property and equipment accounting system has been designed to become effective on July 1, 1926. A detailed description of this system of accounting is contained in Appendix H.

The practical results obtained thus far from the decentralization of the accounting detail and the installation of the system are summarized in the following statements:

The work of scheduling invoices covering purchases of materials and supplies, as well as the distribution of the charges to the cost accounts, is now being performed in the division shop offices, thus insuring a more nearly accurate distribution of charges to cost accounts, and incidentally a more rapid payment of vendors' invoices for services rendered.

Through the use of the perpetual inventory system, there is produced an accurate accounting day by day of the receipts and disbursements of stores, and continuous statements of quantity and value of each kind of material and total value of all storehouse materials and supplies on hand at any time.

An accurate distribution of pay rolls to cost accounts is secured and incidentally, production of records showing total pay roll earnings day by day and for any period during the month, daily charges of labor to cost accounts, and total charges to each cost account and to all cost accounts for any period during the month. As an incident to pay roll work, pay roll checks are written, protected, recorded in the cash book, added and proved against the pay roll all in one operation.

Accurate distribution of materials and supplies to cost accounts is accomplished and incidentally, production of records showing itemized and total charges for materials and supplies to each cost account for each day, and total charges to each cost account for any period during the month, thus insuring that all day by day disbursements of materials and supplies have been properly accounted for.

A statement is produced at the end of each month showing total charges to each shop job order worked on during the month, analyzed to show charges for labor, materials and supplies, store expenses and overhead charges on direct labor, and the distribution of the job order charges to the proper cost accounts. When totaled, this statement shows total labor and materials consumed during the month. As the total of materials consumed during the month must be in agreement with the total disbursements of stores during the month, and the total labor expended must be in agreement with the total of the pay rolls for the month, the statement furnishes proof that expenditures for all labor and materials have been properly accounted for, and in addition furnishes accumulated distribution of charges to cost accounts, which totals form the basis of a journal entry on the control books, giving expression in the books of account to the results of the month's shop and stores transactions.

By keeping the property and equipment ledgers, accounting control is gained over each piece of land, each building or group of buildings and over each unit of major equipment, thus insuring that the value of the physical inventory is in agreement with the control ledger accounts representing investment in property and equipment.



PLATE XC. Reconstructed State Highway near Carpinteria in Santa Barbara County.

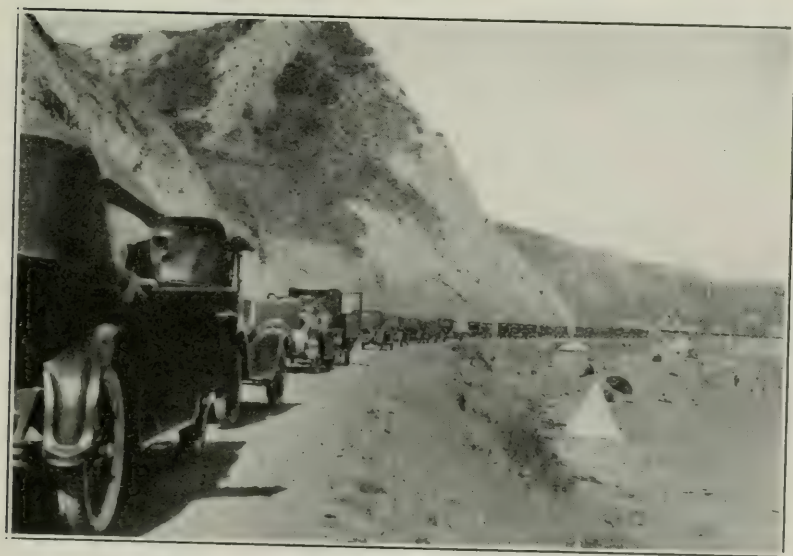


PLATE XCI. Traffic on State Highway Near Santa Monica, in Los Angeles County.

By making up in the branch offices of schedule registers, showing distribution of charges to control ledger accounts, the control ledger accounts in the central office and the branch offices are kept in automatic agreement by the simple method of the branch offices sending to the central office the original copies of the schedule registers for audit and entry on the control books. By the same procedure, the same result is obtained in the case of journal entries recorded on the branch offices' transfer journals.

By the production at the end of each month, by the branch offices, of a trial balance of the branch office control ledger, and a statement of operations, the central office has a check on the branch office control accounts against the central office control accounts. From the statement of operations, an analysis is produced of stores accounts, showing value of physical inventory of stores on hand, analysis of the stores expenses for the current month and total for the period of the fiscal year to the date of the report; value of the work performed in the shop during the month and the total for the period of the fiscal year to the date of the report; analysis of the shop overhead expenses for the month and the total for the period of the fiscal year to the date of the report; analysis of the cost of equipment administration, and the total cost of equipment repairs. When these reports are consolidated at the end of the month by the equipment engineer, with the addition of stating the total of equipment rentals billed and the depreciation accruals for the period of the fiscal year to the date of the report, a complete general statement showing the results of the operation of the equipment department is on hand, to act as a guide to the administrative officers of the Commission, by showing the general financial trend of the equipment department as a whole and also by districts or divisions.

Upon the completion of the installation of the accounting system for the equipment department, a test was made to determine the adaptability of the proposed accounting system, together with bookkeeping machines, to the accounting problems of the division engineers' offices. The result of the test, which was carried on at Division III over a period of time from February 8, 1926, to April 9, 1926, was considered sufficiently satisfactory to warrant the installation of the system and the bookkeeping machines in all of the division offices. The system of accounting for the division engineers' offices had for its recommendation the following features:

The keeping of a set of control ledger accounts in the division office, which accounts would at all times be in automatic agreement with the control ledger accounts in the central office at Sacramento;

The accumulation of account detail in the division office in such manner that no further handling of detail would be necessary to gain accounting control through the control books in the central office, dependence to be placed on a system of monthly and quarterly reports to analyze cost accounts;

Diffusion of accounting data so that all administrative officers would be in possession of pertinent cost and financial facts at all times, especially in the division engineers' offices.

In order that the accounting data produced by the division engineers' offices might be uniform for the fiscal years, it was necessary that the installation of the system be made simultaneously in all of the division offices. July 1, 1926, was chosen as the date on which to make the new

system effective. This method of installation required that each division office personnel be fully instructed in the use of the new system prior to its installation. This preliminary work was carried on during the months of May and June, 1926.

PURCHASES

All purchases, with the exception of materials required in cases of emergency, are made by the Commission's central office purchasing department. Purchases are made upon the signed request or requisitions of division engineers and other department heads, and in conformity with the state law requiring bids on goods to be purchased. All goods received are receipted for by the proper custodian on a receiving record, which record later becomes the authority for approving vendors' invoices for payment. Goods must be received by the department ordering same before payment will be made. The invoice approved by the department heads must show the purchase order number, receiving record number and the account to be charged. Before invoices are finally approved for payment, they are sent to the purchasing agent to see that the goods have been billed to the Commission in accordance with the terms of the purchase order.

PAYMENT OF CLAIMS

All claims against the Commission, including vendors' invoices, pay rolls, contractors' estimates, and expense accounts, are accumulated by the divisions incurring the indebtedness and presented for payment on claim schedules. This document shows the names and addresses of the creditors, the amount to be paid to each creditor, and the fund or budget item from which the claims are to be paid. This schedule is supported by the original claim documents of the claimants.

The claim schedules are prepared in the division and shop offices, except for a small number required to cover central office transactions. With the aid of the bookkeeping machine, the claim schedule proper is prepared in triplicate and at the same time a master or distribution sheet is prepared in duplicate. The claim schedule proper shows the names of the claimants and the amount due each, while the master sheet shows, in addition to this information, distribution of charges to control ledger accounts. The reverse side of the master sheet shows cost accounting data.

The original claim schedule and one copy of the master sheet, together with the original and duplicate copies of the claimants' documents, are sent to the central office for audit by the accounting department, approval by the State Highway Engineer and audit committee of the Commission, after which it is forwarded to the State Board of Control and the State Controller, who issues warrant to the California Highway Commission for the total of the schedule. The second copy of the master sheet and the triplicate copies of the claimants' documents are retained in the division offices for accounting purposes.

Before transmitting the original claim schedules to the central office, the branch office records the schedules in a schedule register. This schedule register is prepared in duplicate and shows the schedule number, fund and budget item from which the amount of the schedule is drawn, amount of schedule, and distribution of charges to the control

ledger accounts. At the end of the month this register is totaled, which totals become the basis of a journal entry on the branch office books, recording the month's transactions. The original of this register is forwarded to the central office where it is checked against the register of schedules audited by the central office to see that all schedules have been accounted for by the branch offices.

After the warrant covering schedule of claims has been received from the State Controller by the secretary and disbursing officer of the Commission and by him deposited in the bank, checks are immediately written by the accounting department and delivered to the secretary of the Commission for signature and mailing to the proper claimants. The form of check used has been designed to be written on a book-keeping machine equipped with indenting type. By the use of this form of check, the check is written, recorded in the cash book, and the cash book added, all in one operation. By the use of the transparent envelope and having the name and address of the payee written on the check, no further writing is necessary when mailing the check. The checks are printed in groups of five and are signed five at a time on a signagraph. With but few exceptions, checks are written and mailed on the same day that the warrant is received from the State Controller.

The expenditures of the Commission may be classified under four headings as follows: Contract payments, salaries and wages, traveling and incidental expenses of employees and purchase of material, equipment and supplies.

These classes of expenditures are handled in the following manner:

Contract Payments. Contract payments are based on estimates made by the resident engineer on the job. These estimates are prepared monthly by the division engineer in whose division the work is located, except in the case of bridges, the estimates for which are prepared by the bridge engineer. When these estimates have been prepared and checked they are combined in claim schedules, which schedules are handled in the manner outlined above.

Salaries and Wages. Pay rolls are prepared monthly in the central office and in each division office for staff employees, and semi-monthly in each division office for laborers and other employees on day labor work. These pay rolls are combined in schedules which are passed for payment. The employees on the semi-monthly pay rolls are paid three days after the expiration of the period, from a revolving fund in charge of the division office. The staff pay roll employees are paid the first of the following month from a revolving fund carried in the central office.

Traveling Expenses. Under this heading are included traveling expenses of employees and small contingent items, the accounts for which are prepared by the employees who incur the expenses, and from time to time these accounts are assembled in schedules which take the regular course. In some cases, to avoid inconvenience or unnecessary hardship on the employee, advance payment is made from the revolving fund.

So far as possible, all purchases are made through the central office purchasing department, the authority of the division engineers to make purchases being confined to emergency transactions, which are neces-



PLATE XCII. State Highway in Sacramento River Canyon, Shasta County.

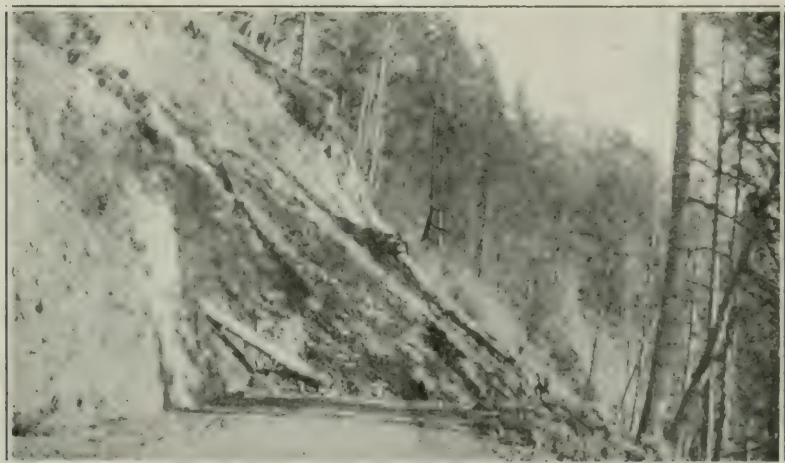


PLATE XCIII. Slide on State Highway in Del Norte County.

sary to avoid delay to the work, and to commodities which can be obtained locally to better advantage.

PREVIOUS CHANGES

Several changes made in the accounting procedure in the previous biennium are working out in a very satisfactory manner.

The method of handling the convict accounts has been perfected and the Department of Prison Road Camps is now in a position to know the exact standing of each convict as well as the exact standing of each camp within a short time after the end of the month.

The system of handling equipment on a rental basis, as explained by Mr. R. H. Stalnaker, Equipment Engineer, on page 107 of the Biennial Report of 1924, is working out in excellent shape. The rental system was set up to provide a means for properly prorating to the work, the cost of repairs and upkeep on equipment and depreciation thereon.

CENTRAL OFFICE AND BRANCH OFFICE BOOKKEEPING

The accounting procedure now in effect requires that each branch office shall account for all expenditures incurred under its jurisdiction. It is necessary that the branch offices keep general or control ledger accounts and that these accounts are at all times in agreement with the central office accounts. In addition to the control ledger, it is necessary that the branch offices keep subsidiary ledgers in which to analyze the various cost elements, and from which to gain the necessary information to report the results of the operations at the end of each month. The sources of entries to the control ledger are the schedule register and the transfer journal. The transfer journal has been designed to record and accumulate all transactions not of a cash nature, such as transfer of materials and labor from one class of work to another or for value transferred from one office to another, etc.

For the purpose of cost accounting, expenditures for highway construction and highway maintenance, are classified under the following general control accounts: highway construction, highway improvements, highway maintenance, central office administration and division office administration. For the purpose of analysis of cost, each classification is divided into functions, and each function analyzed according to object of expenditure. Expenditures for the construction of highways are analyzed by county, route and section under the following functional classifications: preliminary surveys and plans, right of way, construction engineering, highway construction—contracts, and highway construction—day labor. Each project classified under the foregoing functional classifications has its charges classified into the following four objects of expenditures; materials and supplies, service and expenses, salaries and wages and equipment rental.

Expenditures covering the maintenance of highways are analyzed by county, route and section, and these expenditures are segregated into the following functional classifications: traveled way, roadside, improved shoulders, structures, drifts, safety devices, trees and miscellaneous. Expenditures for each functional classification are analyzed into four objects of expenditures the same as for highway construction.

Expenditures for administration are analyzed as to function and object of expenditures.

In the division offices subsidiary ledgers analyzing highway construction and highway improvements, the ledger page for each county, route and section is posted by the bookkeeping machine in duplicate, the original of which is sent to the central office at the end of each month for file in the construction ledger. A report is prepared in the division offices monthly, showing expenditures on each project by county, route and section. This report shows total expenditures on each project for the month, total previous expenditures and total expenditures to date of the report.

Expenditures for the maintenance of highways are analyzed in the division subsidiary ledger and posted on machine ledger cards according to function and object of expenditure. Once in three months, a report of maintenance expenditures is prepared. This report shows total expenditures by functions and object for each section, the total expenditure for each section and total for all sections in the division from the beginning of the fiscal year to the date of the report. The report covering expenditures for maintenance is divided into the following three sections: General Maintenance, General Maintenance Betterments, and General Maintenance Overhead.

Expenditures for administration are analyzed in the subsidiary ledger of the division office, also in central office for central office administration and posted on machine ledger cards, according to function and object of expenditures. At the end of each month a report is prepared showing total expenditures by functions and objects, from the beginning of the fiscal year to the date of the report. When these reports are received at the central office accounting department they are consolidated into one report for the benefit of the administrative officers.

COMPLEXITY OF ACCOUNTING PROBLEM

On July 1, 1925, the finances of the Commission were placed under the legislative or state budget system for the first time.

The appropriations made by the budget for the use of the Commission were as follows: New construction, reconstruction, widening and thickening, maintenance and repairs, overhead salaries, overhead support.

The item of new construction was intended to cover federal aid money which was being deposited in the bond funds. The items of reconstruction, widening and thickening, and maintenance and repairs were intended to cover work payable from the State Highway Maintenance Fund, which includes motor vehicle license fees and gasoline tax money, and the items of salaries and support were intended to be payable, partly from the bond moneys and partly from the State Highway Maintenance Fund.

The State Controller ruled that the bond funds were not subject to budget. He also ruled that, as salaries and support were intended to cover overhead charges payable from the bond money as well as from the State Highway Maintenance Fund, claim schedules against the Second and Third State Highway Funds covering salaries and support could be deducted from the appropriations for salaries and support. Other claim schedules against the bond funds have been drawn without reference to the appropriations.

The necessity of preparing and presenting claims to the Controller in such manner as to conform to the budget and fund requirements, has resulted in the number of claim schedules required being more than doubled. Due to the fact that the equipment department operates on a rental basis, that is, that the expense of keeping the equipment in repair and the cost of administering the department must be recouped by assessing against all highway construction projects and maintenance work, rental for equipment actually in use on this work, and in addition the work of servicing of automobiles for other state departments, causes a constant flow of money between all of the funds and budget items.

The various classes of revenues with which the highway activities have been financed and the consequent necessity of segregating not only the claim schedules according to fund and budget items, but also the necessity of accounting for expenditures separately according to the various forms of financing, has created a very complex accounting problem. This fact is forcibly realized when attempting to make use of the accounting system as an aid in the efficient and economical administration of a department whose activities are as diverse as those of the California Highway Commission. It is highly important that the accounts be accurate and that accounting information be accumulated in such manner that the results of the various operations of the Commission may be expressed in comprehensive accounting data not only for the Commission as a whole, but in detail. This information must be gained with sufficient rapidity to indicate trends in current transaction affecting the various activities. A uniform and simple plan of financing and of budgetary control would, in a great measure, tend to relieve the accounting system of many of its complexities, besides be an aid in gaining effectual and economical accounting control.

STATEMENTS

Included in this appendix is the "Statement of Condition" of June 30, 1926 a statement showing the expenditures in the different counties from the First, Second and Third State Highway Funds, a consolidated statement showing all expenditures made by this Commission since 1912, and another consolidated statement classifying the expenditures under several heads and showing the percentage spent under each classification.

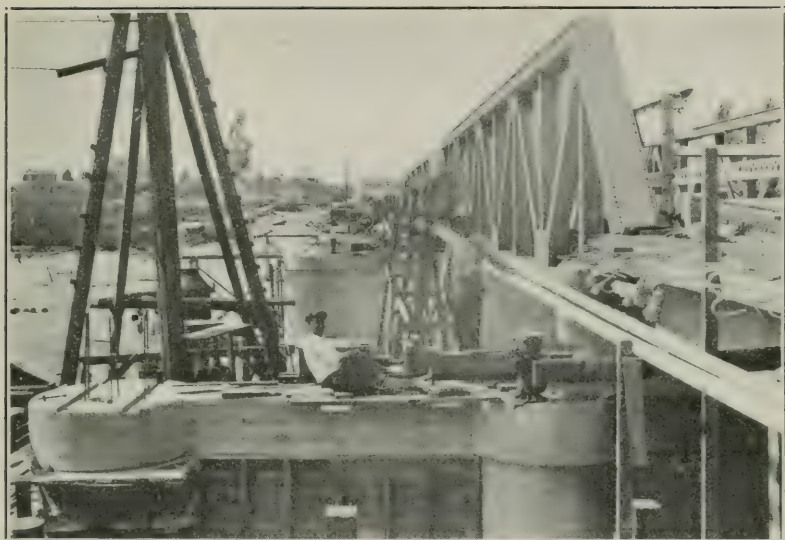


PLATE XCIV. Widening the Rio Honda Bridge on State Highway in Los Angeles County.



PLATE XCV. State Highway east of Camino in El Dorado County.

STATEMENT OF CONDITION, JUNE 30, 1926

Debit Accounts.

Expenditures—First State Highway Fund and increments—

Highway construction	\$16,817,911 61
Preliminary surveys and plans	892,630 29
Buildings and plants	20,474 64
Equipment accounts	115,117 08
Store and shop accounts	21,174 76
Administration—central office	272,101 01
Administration—divisions	372,381 08

Total First State Highway Fund expenditures \$18,511,790 47

Expenditures—Second State Highway Fund and increments—

Highway construction	\$17,529,104 87
Preliminary surveys and plans	527,970 92
Administration—central office	254,165 30
Administration—divisions	454,559 89

Total Second State Highway Fund expenditures \$18,765,800 98

Expenditures—Third State Highway Fund and increments—

Highway construction—old routes	\$32,584,638 36
Highway construction—new routes	15,627,936 87
Preliminary surveys and plans—old routes	760,633 90
Preliminary surveys and plans—new routes	1,191,420 68
Suspense accounts	88,636 32
Administration—central office	655,797 76
Administration—divisions	744,703 98

Total Third State Highway Fund expenditures \$51,653,767 87

Expenditures—Motor Vehicle Fund and State Highway Maintenance Fund and increments—

Highway maintenance	\$25,977,997 91
Highway reconstruction	12,022,832 64
Preliminary surveys and plans	466,608 76
Buildings and plants	1,178,411 88
Equipment accounts	2,774,623 48
Store and shop accounts	293,454 71
Suspense accounts	197,274 05
Administration—central office—reconstruction	230,257 03
Administration—divisions—reconstruction	234,246 56
Administration—central office—maintenance	225,477 67
Administration—divisions—maintenance	523,409 52

Total Motor Vehicle Fund and State Highway Maintenance Fund expenditures \$44,124,594 21

Expenditures—Miscellaneous appropriations and increments—

Chapter 704, Acts 1915, Los Angeles County -----	\$7,321 86
Chapter 748, Acts 1915, Ventura County -----	7,986 50
Chapter 746, Acts 1917, Klamath River road -----	40,000 00
Chapter 746, Acts 1917, Trinity-Humboldt extension -----	4,124 41
Chapter 746, Acts 1917, Oxnard-San Juan -----	11,985 17
Chapter 746, Acts 1917, Jackson's ranch -----	3,381 14
Chapter 746, Acts 1917, Carmel-San Simeon -----	11,499 43
Chapter 746, Acts 1917, Carmel-Jolon road -----	2,064 34
Chapter 746, Acts 1917, Dumbarton bridge -----	2,427 73
Chapter 746, Acts 1917, Santa Maria -----	6,500 00
Chapter 746, Acts 1917, Huasna-Alamo bridges -----	50,000 00
Chapter 746, Acts 1917, San Francisco bridge survey -----	5,499 14
Chapter 746, Acts 1917, Redwood Park, Route 44 -----	1,934 35
Chapter 746, Acts 1917, Garden highway—Sutter County -----	100,701 59
Chapter 746, Acts 1917, El Rio Sycamore Canyon survey -----	948 56
Chapter 769, Acts 1917, Lassen boulevard -----	120,000 00
Chapter 888, Acts 1921, Alturas-Cedarville -----	70,000 00
Chapter 883, Acts 1921, Madera-Yosemite -----	29,521 75
Chapter 832, Acts 1921, Polytechnic-S. L. O. school -----	12,500 00
Chapter 841, Acts 1921, Vallejo-Sears Point -----	1,250 00
Chapter 880, Acts 1921, San Bernardino-Yuma -----	350,000 00
Chapter 223, Acts 1923, Klamath River bridge -----	225,000 00
Chapter 121, Acts 1923, Commissioners' salaries -----	21,600 00
Chapter 30, Acts 1925, Commissioners' salaries -----	10,800 00
Chapter 475, Acts 1925, Joint Highway District No. 4 -----	50,000 00

Total miscellaneous appropriation expenditures ----- \$1,147,045 97

Highway General Fund—Bay Shore highway expenditures ----- \$398,152 28

Highway General Fund—other expenditures ----- 30,423 23

Prisoners' Fund expenditures ----- 1,386 15

Discount on third state highway bonds ----- 222,160 50

Cash accounts—

Office Fund—central office -----	\$150 00
Division Revolving Funds -----	157,500 00
National Bank of D. O. Mills and Company -----	309 19
Bank of Italy Revolving Fund -----	85,510 39
California National Bank -----	194 58
Capital National Bank -----	156 32
Merchants National Bank General Fund -----	11,012 14
Shop Revolving Funds -----	31,900 00
California National Bank (Prisoners' Trust Fund) -----	7,565 34
Yolo County Savings Bank (Prisoners' Trust Fund) -----	12,500 00
Bridge Department Revolving Fund -----	1,000 00
Bank of Italy Camp Fund -----	27,873 61

Total cash ----- \$335,671 57

Advance salary suspense ----- \$6,813 98

Warrants receivable ----- 1,199,176 44

Funds available—

Third State Highway Fund -----	\$649,348 05
State Highway Maintenance Fund -----	2,235,022 99
Highway General Fund (Chapter 181, 1923) -----	157,501 30
Prisoners' Fund (Chapter 316, 1923) -----	73 84
Commissioners' Salary Fund (Chapter 30, 1925) -----	10,800 00
Chapter 475, 1925, Fund -----	100,000 00
Unclaimed trust moneys -----	4,575 56

Total available funds ----- \$3,157,321 74

Total debit accounts ----- \$139,554,105 39

STATEMENT OF CONDITION, JUNE 30, 1926

Credit Accounts.

Vouchers payable	\$1,223,723 04
First State Highway Bonds	18,000,000 00
Premiums First State Highway Bonds	2,129 00
Second State Highway Bonds	15,000,000 00
Premiums Second State Highway Bonds	25 00
Third State Highway Bonds	40,000,000 00
Premiums Third State Highway Bonds	1,332,250 00
Motor vehicle license fees apportionments	27,168,275 64
Gasoline tax apportionments	16,623,818 89
Appropriations, Chapter 704, 1915	7,321 86
Appropriations, Chapter 748, 1915	7,986 50
Appropriations, Chapter 746, 1917	241,065 86
Appropriations, Chapter 769, 1917	60,000 00
Appropriations, Chapter 888, 1921	70,000 00
Appropriations, Chapter 883, 1921	29,521 75
Appropriations, Chapter 832, 1921	7,500 00
Appropriations, Chapter 880, 1921	350,000 00
Appropriations, Chapter 121, 1923	21,600 00
Appropriations, Chapter 223, 1923	225,000 00
Appropriations, Chapter 30, 1925	21,600 00
Appropriations, Chapter 475, 1925	150,000 00
Prisoners' Fund, income	1,459 99

Contributions deposited in--

First State Highway Fund	\$476,488 44
Second State Highway Fund	488,126 02
Third State Highway Fund	887,094 84
Motor Vehicle Fund	50,197 82
State Highway Maintenance Fund	60,850 83
Chapter 769, 1917, Fund	60,000 00
Chapter 832, 1921, Fund	5,000 00
Chapter 841, 1921, Fund	1,250 00
Highway General Fund	539,150 10

Total contributions 2,568,158 05

Federal aid received--deposited in--

First State Highway Fund	\$33,173 03
Second State Highway Fund	3,277,649 96
Third State Highway Fund	10,083,771 08
State Highway Maintenance Fund	2,414,229 46
Motor Vehicle Fund	42,244 56
Highway General Fund	46,926 71
Used for discount	222,160 50

Total federal aid received 16,120,155 30

Revolving Fund reserve (Third State Highway Fund)	50,000 00
Revolving Fund reserve (State Highway Maintenance Fund)	230,000 00
Prisoners' Trust Fund reserve	20,065 34
Convict pay roll account reserve	27,873 61
Liability for canceled checks	4,575 56

Total credit accounts \$139,554,105 39

BUDGETED FUNDS--SEVENTY-SEVENTH AND SEVENTY-EIGHTH FISCAL YEARS, JUNE 30, 1926

	Appropriations	Expenditures to June 30, 1926	Appropriations Unspent
Reconstruction, widening and thick-			
77th and 78th fiscal years	\$11,187,000 00	\$5,798,206 85	\$5,388,793 15
Maintenance and repairs,			
77th and 78th fiscal years	9,153,000 00	4,425,718 35	4,727,281 65
Overhead--salaries 77th fiscal year	1,001,850 00	999,043 53	2,806 47
Overhead--salaries 78th fiscal year	1,001,850 00		1,001,850 00
Overhead--support 77th fiscal year	436,020 00	354,914 26	81,105 74
Overhead--support 78th fiscal year	436,020 00		436,020 00
Subtotals	\$23,215,740 00	\$11,577,882 99	\$11,637,857 01
Commissioners' salaries			
77th fiscal year	\$10,800 00	\$10,800 00	
Commissioners' salaries			
78th fiscal year	10,800 00		\$10,800 00
Totals	\$23,237,340 00	\$11,588,682 99	\$11,648,657 01

Expenditures in Counties from State Highway Funds, Including Amounts of Federal Aid Deposited in Funds, also
Expenditures of Contributions to June 30, 1926

County	First State Highway Fund	Second State Highway Fund	Third State Highway Fund	Total State Highway Funds	Contribution expenditures
Alameda.....	\$452,652 79	\$337,977 72	\$289,543 77	\$1,080,174 28	\$2,143 86
Alpine.....					
Amador.....	406 40	20,077 19	336,316 04	356,799 72	11,395 72
Butte.....	306,654 17	604,903 25	630,363 49	1,541,920 91	41,350 00
Calaveras.....	5,793 78	125,468 00	24,330 21	155,591 99	20,000 00
Colusa.....	493,128 12	14,284 99	321,650 87	829,063 98	57,860 47
Contra Costa.....	270,466 99	246,896 40	84,867 04	602,230 43	3,056 93
Del Norte.....	10,976 95	477,713 06	1,911,824 96	2,400,514 97	15,000 00
El Dorado.....	287,149 73	262,485 98	49,089 58	598,725 29	7,768 77
Fresno.....	248,399 38	266,804 65	893,613 15	1,408,817 18	
Glenn.....	250,413 29	12,498 44	210,530 78	473,442 51	76,046 28
Humboldt.....	673,221 05	1,179,025 64	2,657,817 80	4,510,064 49	166,729 87
Imperial.....	404,895 41	811,655 38	1,689,019 92	2,905,570 71	53,104 60
Inyo.....	21,609 25	184,477 67	576,683 46	782,770 38	
Kern.....	882,644 61	229,642 63	2,601,472 26	3,713,759 50	107,475 79
Kings.....	106,554 38	62,218 96	393,994 59	562,767 93	
Lake.....	16 04	32,920 56	402,485 42	435,422 02	5,000 00
Lassen.....	714 35	82,344 42	546,016 19	629,074 96	170,353 42
Los Angeles.....	1,284,762 35	1,385,290 09	2,651,078 42	5,321,130 86	5,103 00
Madera.....	220,476 65	44,930 29	373,404 08	638,811 02	10,360 00
Marin.....	236,080 41	451,034 01	223,164 60	910,279 02	36,000 00
Mariposa.....	190,337 16	787,375 44	1,095,792 56	2,073,505 16	3,627 36
Mendocino.....	789,719 41	1,048,039 99	1,615,886 36	3,453,645 76	60,209 14
Merced.....	342,940 97	151,913 91	1,517,805 45	2,012,660 33	3,448 68
Modoc.....	33 06	59,752 94	382,634 41	442,420 41	42,853 64
Mono.....	88,025 19	160,582 73	393,794 39	642,402 31	
Monterey.....	618,929 66	928,130 66	1,601,071 68	3,148,132 00	97,364 58
Napa.....	19,330 09	182,462 33	364,409 82	566,202 24	65,000 00
Nevada.....	8,063 46	285,295 92	1,832,587 46	2,125,946 84	61,860 30
Orange.....	528,908 27	86,602 55	1,331,920 37	1,947,431 19	24,909 67
Placer.....	364,093 99	78,636 45	1,183,685 53	1,626,415 97	10,711 91
Plumas.....	58 58	4,870 20	287,704 16	292,632 94	2,500 00
Riverside.....	92,442 11	385,393 39	1,676,813 44	2,154,648 94	110,947 75
Sacramento.....	103,912 03	29,761 55	82,483 16	216,156 74	23,300 78
San Benito.....	230,836 93	1,329 21	230,035 54	462,221 68	45,036 00
San Bernardino.....	261,021 75	86,790 42	822,466 51	1,170,278 68	38,979 02
San Diego.....	622,188 21	645,759 39	969,014 69	2,236,962 29	116,927 77
San Francisco.....		6 00	132,110 43	132,116 43	398,152 28
San Joaquin.....	4,278 08	124,715 51	212,546 52	341,540 11	
San Luis Obispo.....	823,571 26	392,370 20	1,421,343 46	2,637,284 92	23,746 16
San Mateo.....	439,521 30	40,955 76	1,496,978 22	1,977,455 28	5,509 39
Santa Barbara.....	839,664 59	709,384 44	1,636,220 14	3,185,269 17	113,715 75
Santa Clara.....	926,022 63	250,876 81	948,929 63	2,125,829 07	39,000 00
Santa Cruz.....	215,027 48	171,213 61	213,380 88	599,621 97	
Shasta.....	481,030 22	1,635,361 27	1,270,179 22	3,386,570 71	70,500 00
Sierra.....	17,763 75	163,946 58	191,346 50	373,056 83	17,749 68
Siskiyou.....	386,473 19	178,759 40	1,717,762 65	2,282,995 24	80,853 60
Solano.....	402,995 94	185,154 23	687,985 43	1,276,135 60	20,001 50
Sonoma.....	494,848 22	347,590 92	1,446,197 77	2,288,636 91	84,931 49
Stanislaus.....	305,356 18	84,306 39	295,914 82	685,577 39	14,103 47
Sutter.....	107,620 68	53 31	302,813 13	410,487 12	463 59
Tehama.....	297,610 42	268,993 15	1,502,431 51	2,069,035 08	24,414 74
Trinity.....	7,029 96	215,869 22	1,234,515 66	1,457,414 84	1,000 00
Tulare.....	245,345 67	498,449 13	202,933 71	946,728 51	1,997 54
Tuolumne.....	129,775 75	38,849 47	326,970 62	495,595 84	10,897 18
Ventura.....	607,294 54	58,085 47	1,212,322 55	1,877,702 56	
Yolo.....	762,134 78	336,244 38	382,149 97	1,480,529 13	20,680 00
Yuba.....	121,951 33	112,418 11	187,109 99	421,479 43	13,319 00
Totals, counties.....	\$18,033,173 03	\$17,568,949 77	\$49,277,534 97	\$84,879,657 77	\$2,437,460 23
Undistributed.....	2,129 00	708,725 19	1,489,138 06	2,199,992 25	
Totals, bond issues and federal aid	\$18,035,302 03	\$18,277,674 96	\$50,766,673 03	\$87,079,650 02	
Less federal aid.....	33,173 03	3,277,649 96	10,083,771 08	13,394,594 07	
Totals, bond issues.....	\$18,002,129 00	\$15,000,025 00	\$40,682,901 95	\$73,685,055 95	

STATEMENT OF EXPENDITURES FROM ALL FUNDS UNDER CONTROL OF THE CALIFORNIA HIGHWAY COMMISSION TO JUNE 30, 1926.

YEAR	Bond Issues	Contributions	Federal Aid	Motor Vehicle License Fees & Gasoline Tax	Special Appropriations	GRAND TOTAL
1912	-	-	-	-	-	594,110.58
1913	-	-	-	-	-	2,098,745.61
1914	-	-	-	83,935.85	-	4,639,160.58
1915	-	-	-	454,894.40	-	8,301,149.45
1916	-	-	-	1,189,812.10	11,739.52	4,285,964.43
1917	-	-	-	772,483.15	3,568.84	2,769,539.15
1918	-	540,467.86	59,571.76	1,003,126.82	23,744.45	6,990,374.54
1919	-	79,999.91	-	1,516,526.20	56,039.46	7,137,089.29
1920	-	206,266.30	*871,078.72	1,814,725.59	2,611.72	9,279,623.91
1921	-	95,132.96	1,518,359.79	3,296,933.89	25,463.84	14,144,741.83
1922	-	30,389.06	2,551,143.27	4,381,489.37	261,260.14	18,471,614.17
1923	-	199,492.35	3,071,875.66	3,790,841.33	226,959.15	15,979,406.88
1924	-	457,542.66	3,556,684.86	8,778,713.63	198,546.67	17,719,871.21
1925	-	569,174.02	2,787,080.70	8,682,162.05	215,462.18	14,153,334.78
1926 to June 30	505,629.77	232,191.63	1,704,360.54	5,791,427.16	55,400.00	8,289,009.10
GRAND TOTALS	73,685,055.95	2,410,656.75	16,120,155.30	41,557,071.54	1,080,795.97	134,853,735.51

*Includes \$222,160.50 used as discount in sale of Third S. H. P. Bonds.



PLATE XCVI. Federal Aid Project along the Truckee River, in Nevada County.

APPENDIX M

FEDERAL AID HIGHWAYS IN CALIFORNIA

By L. V. CAMPBELL, Office Engineer

THE DOWELL BILL

The continuation of federal aid to the states in highway construction was assured for an additional two-year period when the Dowell bill, authorizing appropriations for each of the two fiscal years ending June 30, 1928, and 1929, respectively, was passed by congress, and approved by the President. The bill provided \$75,000,000 a year for federal aid highways and \$7,500,000 a year for national forest highways and was passed to carry out the provisions of the federal highways act, approved November 9, 1921, providing for a connected system of federal aid highways.

In the hearings on the Dowell bill before congress, there was a widespread and practically universal demand for the continuation of federal aid. Civic, business and labor organizations, as well as state and government officials, from all over the country, united in support of the bill. Only three or four of the wealthy eastern states opposed the policy of federal aid, but their opposition was soon counteracted by the overwhelming sentiment in favor of it.

The Dowell bill carried no appropriation, it being in effect a pledge to the states by the federal government to appropriate the funds when needed. Owing to the lag of expenditures behind allotments, it is necessary to appropriate only sufficient money to meet payments as they became due. Allotments to the states for any one fiscal year are available for expenditure during the two succeeding fiscal years. Also, the term "expenditure" has been interpreted by the Secretary of Agriculture to mean "contracted for between the state and the federal government." Furthermore, federal aid agreements or "project agreements" are entered into before construction is started; however, federal aid payments are not made in advance, but progressively as the work is accomplished, and while all the federal aid available might be covered by project agreement, it would probably not all be collected until some time later. The above conditions all tend to increase the lag of cash disbursements of federal aid behind allotments.

The following table as of June 30, 1926, illustrates the lag above mentioned:

Total federal aid allotted to California.....	\$19,588,109
Federal aid under agreement.....	18,670,045
Federal aid collected.....	16,120,155

It is very desirable from the viewpoint of the states that federal commitments be made in advance of the time they are to become effective, so as to permit the states to plan their improvement programs from one year to another with assurance that federal funds will be available to aid in the construction. Some of the western states in particular have been largely dependent on federal aid to finance high-

way construction, and without this aid, the improvement programs in these states would be greatly restricted, if not entirely suspended. California has depended almost exclusively upon federal aid, augmented by local contributions, to continue the extension of improvements on the state highway system during the past biennium. Federal aid has been earned principally by the widening and thickening of state highways with reconstruction funds, and the money thus obtained applied to the construction of new highways.

IMPROVEMENTS WITH FEDERAL AID

Federal aid allotments to California during the past biennium amounted to \$4,959,793.78. Collections for the same period amounted to \$6,658,778.81. The neglect of California in the past, to use each year all of the federal aid allotted to it for that year, has resulted in an accumulation of federal aid to its credit. Thus it has been possible during the past four years to collect federal aid in excess of the amounts allotted for those years.

During the past biennium, project agreements were entered into with the Secretary of Agriculture for the construction or reconstruction of 390 miles of the federal aid highway system at a total estimated cost of \$11,296,775, the federal aid amounting to \$5,797,237. In addition to the above, contracts were awarded and day labor work was authorized to the extent of about \$4,992,000 for the improvement of state highways not included in the federal aid highway system and therefore ineligible to receive federal aid. On account of this additional work the federal aid placed under agreement amounts to about 35 per cent of the total construction obligations. The federal aid construction consisted of 95 miles of Portland cement concrete paving at a total estimated cost of \$3,022,914, with \$1,604,753 federal aid; 6.5 miles of asphalt concrete pavement at a total estimated cost of \$340,017, with \$116,197 federal aid; 56 miles of asphalt concrete surface over previously constructed pavement, including the widening of the old pavement with asphalt or concrete at a total estimated cost of \$1,480,449, with \$828,144 federal aid; 167 miles of grading and rock surfacing at a total estimated cost of \$3,678,525, with \$1,623,365 federal aid; 65 miles of pavement widening with Portland cement concrete at a total estimated cost of \$643,095, with \$393,116 federal aid; 54 bridges at a total estimated cost of \$2,131,775, with \$1,231,662 federal aid.

A balance statement of federal aid is shown below. A record of federal aid projects showing total costs, federal aid allotted, and amount collected, is included at the end of this appendix.

BALANCE STATEMENT FEDERAL AID, JUNE 30, 1926

Total federal aid apportioned to California to June 30, 1927-----	\$22,072,815 00
Federal aid under agreement-----	\$18,085,093 51
Plans, specifications and estimates recommended for agreement by District Engineer U. S. B. P. R.-----	377,984 03
Estimates submitted to Bureau of Public Roads for agreement-----	857,716 82
Contracts pending award or advertised (estimated)-----	186,200 00
Total liabilities-----	19,506,994 36
Balance available for allotment to specific projects June 30, 1926-----	\$2,565,820 64
Allotment for 1928 and 1929 (estimated)-----	4,969,412 00
Total -----	\$7,535,232 64

FEDERAL AID ALLOTMENTS.**\$75,000,000 FUND.**

Fiscal year ending June 30, 1917-----	\$151,063 92
Fiscal year ending June 30, 1918-----	302,127 84
Fiscal year ending June 30, 1919-----	456,167 23
Fiscal year ending June 30, 1920-----	609,699 32
Fiscal year ending June 30, 1921-----	763,668 88
Subtotal -----	\$2,282,727 19

\$200,000,000 FUND.

Fiscal year ending June 30, 1919-----	\$1,524,248 30
Fiscal year ending June 30, 1920-----	2,286,372 45
Fiscal year ending June 30, 1921-----	2,291,006 63
Subtotal -----	6,101,627 38

\$75,000,000 FUND.

Fiscal year ending June 30, 1922-----	2,462,098 53
Subtotal -----	2,462,098 53

\$190,000,000 FUND

Fiscal year ending June 30, 1923-----	\$1,641,399 02
Fiscal year ending June 30, 1924-----	2,140,463 10
Fiscal year ending June 30, 1925-----	2,487,157 78
Subtotal -----	6,269,019 90

\$150,000,000 FUND.

Fiscal year ending June 30, 1926-----	\$2,472,636 00
Fiscal year ending June 30, 1927-----	2,484,706 00
Subtotal -----	4,957,342 00
Total to June 30, 1927-----	\$22,072,815 00

\$150,000,000 FUND.

Fiscal year ending June 30, 1928 (estimated)-----	\$2,484,706 00
Fiscal year ending June 30, 1929 (estimated)-----	2,484,706 00
Subtotal -----	4,969,412 00
Total -----	\$27,042,227 00

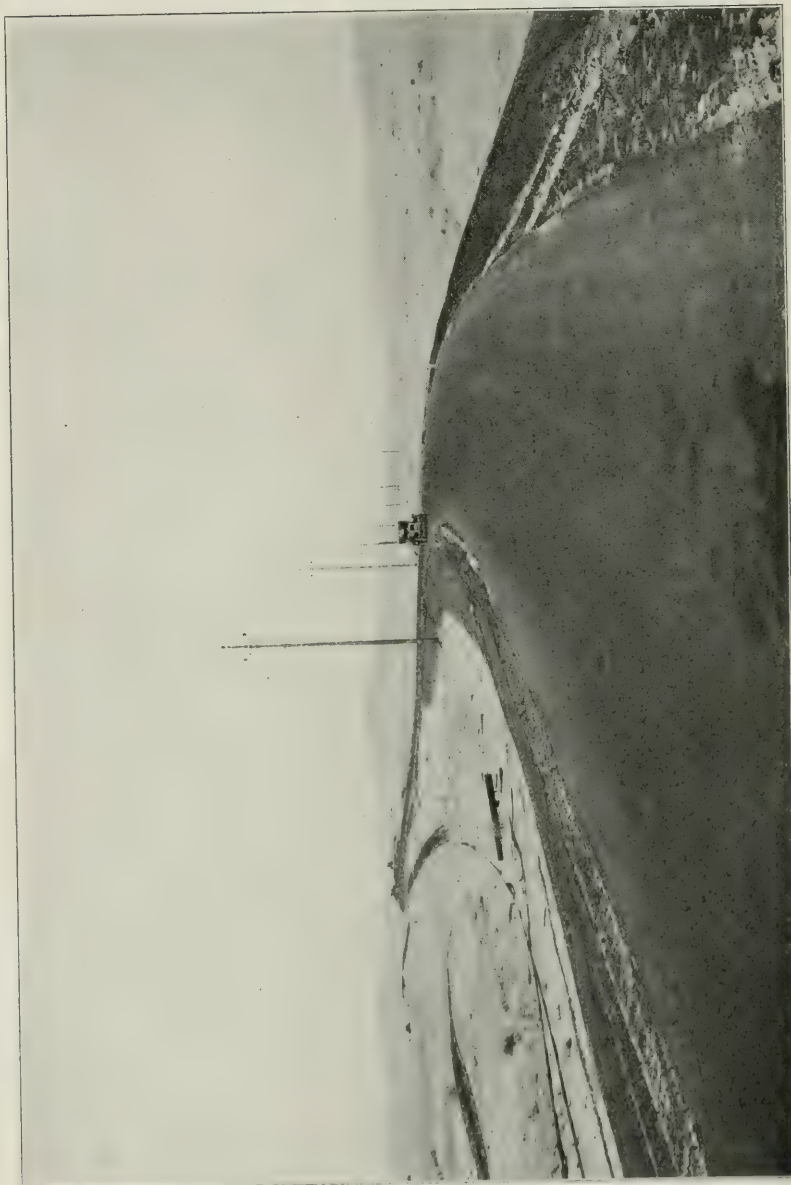


PLATE NCVII. Asphalt concrete pavement across the Sand Hills in Imperial County. A Federal Aid Project.

FEDERAL COOPERATION

The State and the U. S. Bureau of Public Roads are in accord concerning the high standards of alignment, grades, and construction adopted for federal aid roads. This is evidenced by the few criticisms, received from the U. S. Bureau of Public Roads, of the plans submitted by the state. The harmony existing between the state and the federal bureau is encouraged by the cooperation extended by them in the preliminary stages of a project. They make a practice of studying the location on the ground in conjunction with the states' engineers while the survey is in progress, and later of reviewing the plans while in process of preparation. By this cooperation the state has the benefit of the ideas of the federal engineers, and the opportunity to incorporate their suggestions in the plans.

THE STAGE PLAN

The stage plan of construction, whereby a road is graded, and a temporary surfacing placed to carry traffic for a few years until the fills have settled, or funds have become available for paving, has been recognized by the Bureau of Public Roads as a sound policy from both an engineering and economic viewpoint. Several federal aid projects have been constructed on this plan in the Imperial Valley, where the paving was omitted for purely economic reasons.

NOTABLE FEDERAL AID PROJECTS

Probably the most spectacular undertaking of the highway commission during the past biennium was the paving across the sand dunes, a distance of about six miles in Imperial County, federal aid project No. 131-C. An asphalt concrete pavement, twenty feet wide and six inches thick, increasing to a thickness of nine inches at the edges, was placed on a grade thirty feet wide. The dunes of shifting sand have been a menace to traffic and a barrier between the Imperial Valley and the east, and for the preceding ten years had been crossed by a narrow plank road eight feet wide. Before the specifications were drawn for the paving, the project was studied by engineers of the state and the federal government, and it was upon the suggestion of the latter that a well was drilled in the open valley, a small area free from sand at about the middle of the dunes. The success of the well, which produced a flow of 500 gallons per minute, assured a plentiful water supply and was a contributing factor to the decision to place a permanent pavement across the sand dunes. A more complete description of this project will be found in Appendix E.

Another notable federal aid project was the construction of 1.2 miles of concrete seawall along the coast in Ventura County, federal aid project No. 130-A. The rugged country along the coast and a railroad which occupies the most desirable location, forced the highway to the very edge of the shore. The seawall, rising about twenty feet above the beach, was designed to protect an embankment forty feet wide on top, and replaced the rapidly deteriorating timber causeways built by popular subscription in 1912. The seawall and fill cost \$411,000, and the federal aid amounted to \$240,000.

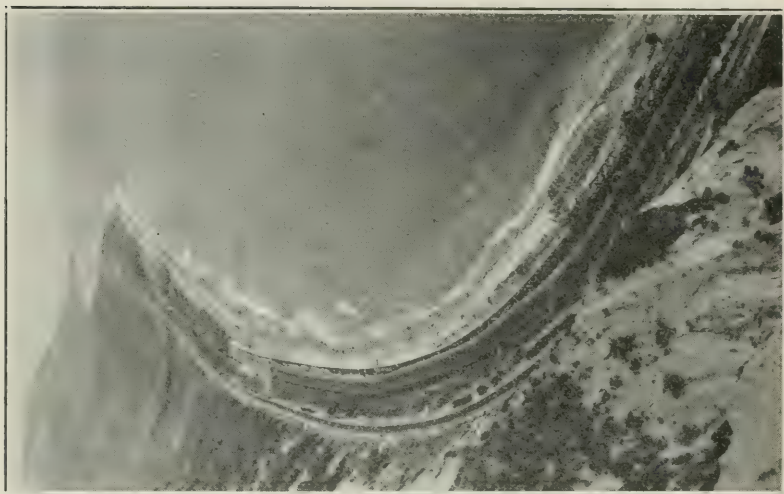


PLATE XCVIII. Rincon Seawall along State Highway in Ventura County. A Federal Aid Project.

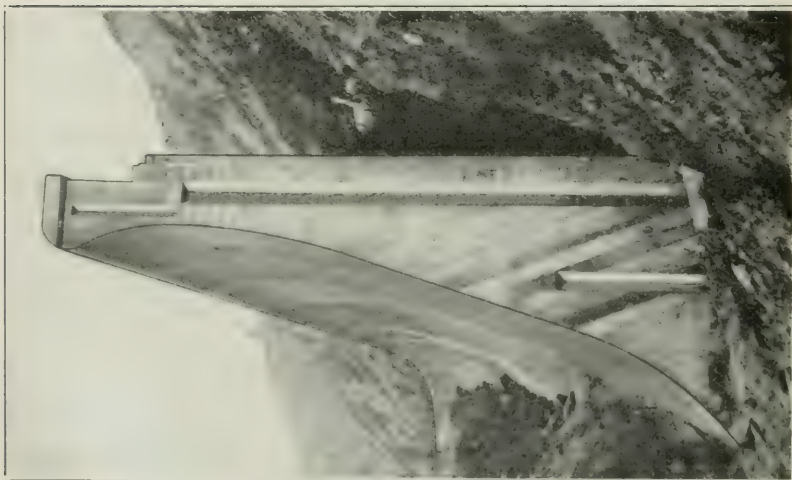


PLATE XCIX. Typical cross-section of Seawall in Ventura County.

STATE OF CALIFORNIA
CALIFORNIA HIGHWAY COMMISSION

MAP SHOWING
FEDERAL AID HIGHWAY SYSTEM

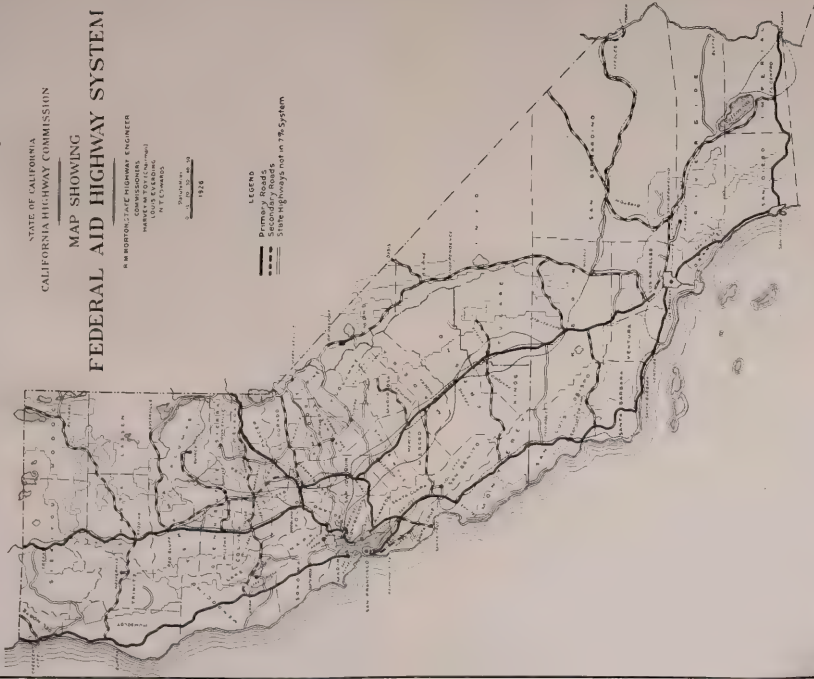
H. M. BOSTON, CHIEF HIGHWAY ENGINEER

COMMISSIONERS:
HARVEY M. TOTTEN (Mayor)
LLOYD S. EVARDING
J. H. CHAMBERLAIN

Scale in miles
0 10 20 30 40
1926

LEGEND

- Primary Roads
--- Secondary Roads
--- State Highways not in F. A. System



FEDERAL AID SYSTEM

The federal aid highway system for California, as approved by the Secretary of Agriculture in December, 1922, has been slightly modified during the past biennium. The Silver Lake cutoff from Daggett to the Nevada state line near Jean was substituted as a federal aid route in place of the road from near Goffs to the Nevada state line near Searchlight. Also, the road from Crescent City along the coast to the Oregon line near Cheteo was changed to a primary route from a secondary route, and the road from Crescent City to the Oregon line near Monumental was changed to a secondary route from a primary route. The total length of the seven per cent federal aid highway system in California is 4,541 miles of which 1981 miles are included in the primary or three per cent system. A map showing the federal aid highway system is inserted herewith.

UNITED STATES HIGHWAYS

The 1924 convention of the American Association of State Highway Officials adopted a resolution requesting the Secretary of Agriculture, in cooperation with the several states, to select and designate a comprehensive system of through interstate routes, and to devise a uniform scheme for designating such routes. Accordingly, on March 2, 1925, the secretary appointed a joint board on interstate highways, composed of three members of the U. S. Bureau of Public Roads and twenty-one members of state highway departments, a total of twenty-four members. Included on the board was Mr. R. M. Morton, State Highway Engineer of California.

In the past, numerous organizations or trail associations had promoted routes, some of them transcontinental in scope, and in some instances had undertaken the marking of the route. These trails were named after some person of prominence, for some place of interest or note, or for memorial or sentimental reasons. Frequently, the routes overlapped, or a trail would branch and follow two or more routes, resulting in confusion to the tourist. It was for the purpose of coordinating the designation of interstate routes, so as to avoid overlapping and duplication, and to promote a comprehensive and uniform system of marking these routes, that the joint board was created.

A tentative system of routes was first selected at regional meetings of the joint board members of each region. This tentative system was then referred to a full meeting of the joint board, where it was adjusted and revised. Maps of the system were then submitted to the respective states for confirmation or minor alterations or corrections. The confirmations by the several states of the routes adopted by the board were considered final. So far as possible the routes selected adhered to the federal aid highway systems previously approved by the Secretary of Agriculture.



PLATE C. Federal Aid Project north of Colfax, in Placer County.

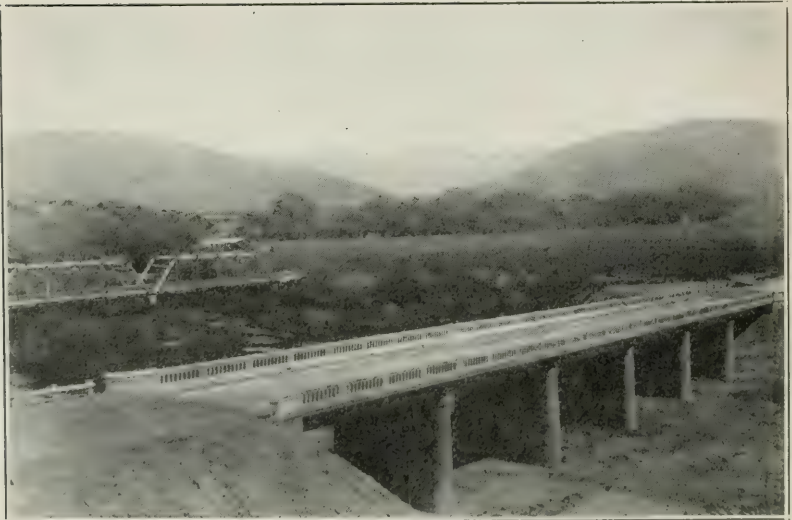


PLATE CI. San Onofre Creek Bridge, constructed on new alignment in San Diego County. A Federal Aid Project.

STATE OF CALIFORNIA
CALIFORNIA HIGHWAY COMMISSION

MAP SHOWING

INTERSTATE ROUTES

APPROVED AS

UNITED STATES HIGHWAYS

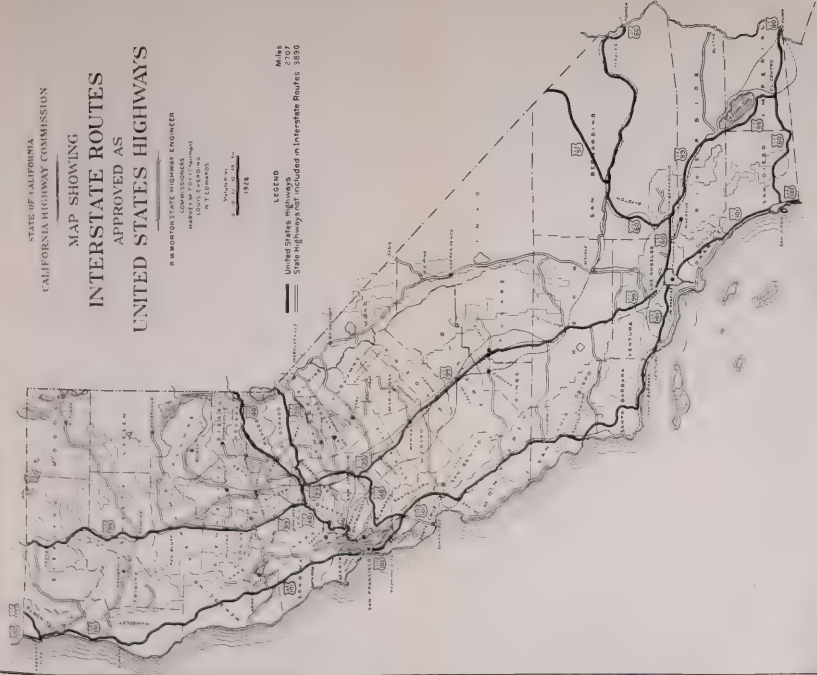
R. B. MORTON STATE HIGHWAY ENGINEER

COMMISSIONERS
HARVEY T. FORD (Chairman)
L. J. LEONARD
N. LEONARD

SPRINGFIELD, CALIF.
JANUARY 1, 1948

LEGEND
United States Highways
State Highways not included in Interstate Routes 3850

Miles
2707
3850



The report of the joint board recommended that the system of trans-continental and interstate routes selected be known as "United States Highways," and further recommended a system of route numbers and a system of marking, directional, and warning signs.

Following is a list of federal aid routes in California approved for marking as United States highways, and inserted herewith is a map showing the routes selected and the respective U. S. route number:

UNITED STATES HIGHWAY ROUTES IN CALIFORNIA

<i>U. S. Route Number</i>	<i>State Highway Route Number</i>	<i>Termini</i>	<i>Miles</i>
40	14	Albany to Martinez-----	24.2
	7	Benecia to Woodland Y-----	47.5
	6	Woodland Y to Sacramento-----	14.7
	3	Sacramento to Roseville-----	15.9
	17	Roseville to Auburn-----	15.4
	37	Auburn to Truckee-----	70.5
	38	Truckee to the Nevada Line-----	19.7
		Total U. S. Route 40-----	207.9
48	5	San Jose to French Camp-----	84.1
50	11	Sacramento to Nevada Line via Placerville----	104.7
60	9	San Fernando to San Bernardino-----	55.1
	31	San Bernardino to Barstow-----	76.6
	58	Barstow to Topock-----	181.0
		Total U. S. Route 60-----	312.7
80	12	San Diego to El Centro-----	114.0
	27	El Centro to Yuma-----	57.3
		Total U. S. Route 80-----	171.3
91	31	Daggett to Nevada Line near Jean-----	111.8
99	3	The Oregon Line to Tehama Junction-----	172.6
	7	Tehama Junction to Woodland Y-----	107.8
	4	Sacramento to Los Angeles-----	356.7
	26	San Bernardino to El Centro-----	149.6
		Total U. S. Route 99-----	786.7
101	71-1	The Oregon Line near Chetco to Crescent City-----	17.2
	1	Crescent City to Sausalito-----	365.5
	2	San Francisco to San Diego-----	498.0
	*	San Diego to Tia Juana-----	7.0
		Total U. S. Route 101-----	887.7
199	1	Junction Route 101 to Oregon Line-----	40.2
		Total -----	2,707.1

*Not in state highway system.

RECORD OF FEDERAL AID PROJECTS, JUNE 30, 1926.

Project Number	Contract Number	Road	Location	Length Miles	Type	Plans & Specifications	Project Estimated Cost	Total Estimated Cost	Amount of Federal Aid	Borrowments	Date of Completion
167	167	W-S-2-B	Beresford to Redwood City	4.24	20 ft. Concrete Pav.	11-15-16	3,328.17	63,368	35,327.20	35,327.20	5-18-17
168	168	W-S-2-B	Beresford to Redwood City	13.19	20 ft. Concrete Pav.	13-20-21	1,355.53	63,368	31,666.66	31,666.66	10-22-21
169	169	W-S-2-B	Beresford to Redwood City	13.19	20 ft. Concrete Pav.	13-20-21	1,355.53	447,940	23,017.50	42,071.50	7-26-17
170	170	W-S-2-B	Southerly Boundary to Richmond	2.55	20 ft. Asphalt on Concrete Base	10-18-16	11-21-16	54,480	24,244.56	24,244.56	
171	171	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	228,163	109,334.24	109,334.24	7-22-20
172	172	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	315,294	155,462.15	155,462.15	7-22-20
173	173	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	433,362	211,166.36	211,166.36	6-18-22
174	174	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	546,032	273,016.16	273,016.16	6-18-22
175	175	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	662,162	331,081.10	331,081.10	6-18-22
176	176	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	778,292	389,146.10	389,146.10	6-18-22
177	177	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	894,422	447,211.10	447,211.10	6-18-22
178	178	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,010,552	505,276.10	505,276.10	6-18-22
179	179	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,126,682	563,341.10	563,341.10	6-18-22
180	180	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,242,812	621,406.10	621,406.10	6-18-22
181	181	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,358,942	679,471.10	679,471.10	6-18-22
182	182	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,475,072	737,536.10	737,536.10	6-18-22
183	183	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,591,202	795,601.10	795,601.10	6-18-22
184	184	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,707,332	853,666.10	853,666.10	6-18-22
185	185	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,823,462	911,731.10	911,731.10	6-18-22
186	186	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	1,939,592	969,796.10	969,796.10	6-18-22
187	187	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,055,722	1,027,861.10	1,027,861.10	6-18-22
188	188	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,171,852	1,085,926.10	1,085,926.10	6-18-22
189	189	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,287,982	1,143,991.10	1,143,991.10	6-18-22
190	190	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,404,112	1,202,056.10	1,202,056.10	6-18-22
191	191	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,520,242	1,260,121.10	1,260,121.10	6-18-22
192	192	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,636,372	1,318,186.10	1,318,186.10	6-18-22
193	193	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,752,502	1,376,251.10	1,376,251.10	6-18-22
194	194	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,868,632	1,434,316.10	1,434,316.10	6-18-22
195	195	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	2,984,762	1,492,381.10	1,492,381.10	6-18-22
196	196	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,100,892	1,550,446.10	1,550,446.10	6-18-22
197	197	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,217,022	1,608,511.10	1,608,511.10	6-18-22
198	198	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,333,152	1,666,576.10	1,666,576.10	6-18-22
199	199	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,449,282	1,724,641.10	1,724,641.10	6-18-22
200	200	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,565,412	1,782,706.10	1,782,706.10	6-18-22
201	201	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,681,542	1,840,771.10	1,840,771.10	6-18-22
202	202	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,797,672	1,898,836.10	1,898,836.10	6-18-22
203	203	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	3,913,802	1,956,901.10	1,956,901.10	6-18-22
204	204	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,029,932	2,014,966.10	2,014,966.10	6-18-22
205	205	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,146,062	2,073,031.10	2,073,031.10	6-18-22
206	206	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,262,192	2,131,096.10	2,131,096.10	6-18-22
207	207	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,378,322	2,189,161.10	2,189,161.10	6-18-22
208	208	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,494,452	2,247,226.10	2,247,226.10	6-18-22
209	209	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,610,582	2,305,291.10	2,305,291.10	6-18-22
210	210	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,726,712	2,363,356.10	2,363,356.10	6-18-22
211	211	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,842,842	2,421,421.10	2,421,421.10	6-18-22
212	212	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	4,958,972	2,479,486.10	2,479,486.10	6-18-22
213	213	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,075,102	2,537,551.10	2,537,551.10	6-18-22
214	214	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,191,232	2,595,616.10	2,595,616.10	6-18-22
215	215	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,307,362	2,653,681.10	2,653,681.10	6-18-22
216	216	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,423,492	2,711,746.10	2,711,746.10	6-18-22
217	217	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,539,622	2,769,811.10	2,769,811.10	6-18-22
218	218	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,655,752	2,827,876.10	2,827,876.10	6-18-22
219	219	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,771,882	2,885,941.10	2,885,941.10	6-18-22
220	220	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	5,888,012	2,944,006.10	2,944,006.10	6-18-22
221	221	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,004,142	3,002,071.10	3,002,071.10	6-18-22
222	222	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,120,272	3,060,136.10	3,060,136.10	6-18-22
223	223	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,236,402	3,118,201.10	3,118,201.10	6-18-22
224	224	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,352,532	3,176,266.10	3,176,266.10	6-18-22
225	225	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,468,662	3,234,331.10	3,234,331.10	6-18-22
226	226	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,584,792	3,292,396.10	3,292,396.10	6-18-22
227	227	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,700,922	3,350,461.10	3,350,461.10	6-18-22
228	228	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,817,052	3,408,526.10	3,408,526.10	6-18-22
229	229	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	6,933,182	3,466,591.10	3,466,591.10	6-18-22
230	230	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,049,312	3,524,656.10	3,524,656.10	6-18-22
231	231	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,165,442	3,582,721.10	3,582,721.10	6-18-22
232	232	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,281,572	3,640,786.10	3,640,786.10	6-18-22
233	233	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,397,702	3,698,851.10	3,698,851.10	6-18-22
234	234	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,513,832	3,756,916.10	3,756,916.10	6-18-22
235	235	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,629,962	3,814,981.10	3,814,981.10	6-18-22
236	236	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,746,092	3,873,046.10	3,873,046.10	6-18-22
237	237	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,862,222	3,931,111.10	3,931,111.10	6-18-22
238	238	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	7,978,352	3,989,176.10	3,989,176.10	6-18-22
239	239	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,094,482	4,047,241.10	4,047,241.10	6-18-22
240	240	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,210,612	4,105,306.10	4,105,306.10	6-18-22
241	241	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,326,742	4,163,371.10	4,163,371.10	6-18-22
242	242	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,442,872	4,221,436.10	4,221,436.10	6-18-22
243	243	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,559,002	4,279,501.10	4,279,501.10	6-18-22
244	244	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,675,132	4,337,566.10	4,337,566.10	6-18-22
245	245	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,791,262	4,395,631.10	4,395,631.10	6-18-22
246	246	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	8,907,392	4,453,696.10	4,453,696.10	6-18-22
247	247	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	9,023,522	4,511,761.10	4,511,761.10	6-18-22
248	248	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	9,139,652	4,569,826.10	4,569,826.10	6-18-22
249	249	W-S-2-B	Laletto to Redwood City	11.94	20 ft. Concrete Pav.	6-4-18	6-24-18	9,255,782	4,627,891.10		

RECORD OF FEDERAL AID PROJECTS, JUNE 30, 1926.

Project Number	Contract Number	Road	Location	Length Miles	Type	Plans & Est. Approved by Dist. Engr.	Project Arrears Executed	Total Estimated Cost \$	Amount of Federal Aid Received	Reimbursements	Date of Completion
141-A	M-37	11-Shu-3-B-C	Bahya to Halfway Creek	5.64	Grd., Rock Surf., 3 Conc. Bridges	11-14-24	4-23-25	\$ 558,863	\$ 507,545.57	\$ 558,863.68	4-6-25
141-B	M-57	11-Shu-3-B	Halfway Creek to Hung Creek	11.04	Grd., Rock Surf., 3 Conc. Bridges	11-14-24	4-23-25	\$ 675,617	\$ 607,545.57	\$ 675,617.68	4-6-25
141-C	M-18	11-Shu-3-C	Donkey Creek to La More	4.46	Grd., Rock Surf., 3 Conc. Bridges	11-14-24	4-23-25	\$ 377,464	\$ 340,545.57	\$ 377,464.68	4-6-25
141-D	M-18	11-Shu-3-C	Donkey Creek to La More	4.46	Grd., Rock Surf., 3 Conc. Bridges	11-14-24	4-23-25	\$ 377,464	\$ 340,545.57	\$ 377,464.68	4-6-25
142-A	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-B	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-C	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-D	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-E	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-F	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-G	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-H	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-I	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-J	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-K	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-L	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-M	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-N	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-O	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-P	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-Q	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-R	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-S	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-T	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-U	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-V	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-W	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-X	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-Y	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
142-Z	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-A	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-B	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-C	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-D	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-E	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-F	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-G	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-H	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-I	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-J	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-K	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-L	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-M	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-N	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-O	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-P	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-Q	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-R	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-S	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-T	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-U	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-V	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-W	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-X	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-Y	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
143-Z	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-A	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-B	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-C	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-D	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-E	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-F	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-G	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-H	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-I	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-J	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-K	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-L	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-M	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-N	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-O	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-P	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-Q	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-R	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-S	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-T	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-U	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-V	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-W	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-X	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-Y	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
144-Z	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68	5-21-24
145-A	M-35	12-Son-1-B	Old Elk Grove to McConnell Sta.	3.69	30 ft. Conc. Pav. Widening	6-2-24	8-13-24	\$ 430,469	\$ 393,469.57	\$ 430,469.68</	

Final Voucher Paid / Total Estimated Cost Based on Final Cost of Completed Projects

APPENDIX N

INCOMPLETE PORTIONS OF THE STATE HIGHWAY
SYSTEM

- (a) Portions of Bond Act Roads Upon Which No Construction Has Been Done by the State—June 30, 1926.
- (b) Portions of Legislative Act Roads Upon Which No Construction Has Been Done by the State—June 30, 1926.
- (c) Portions of Bond Act Roads Upon Which Additional Work is Contemplated—June 30, 1926.
- (d) Portions of Legislative Act Roads Upon Which Additional Work is Contemplated—June 30, 1926.
- (e) Estimated Cost of Constructing Incomplete Portions of State Highway System—June 30, 1926.

**PORTIONS OF BOND ACT ROADS UPON WHICH NO CONSTRUCTION HAS BEEN DONE BY THE STATE,
JUNE 30, 1926.**

County	Route	Section	Termini	Miles
Humboldt	1	G	Fortuna to Loleta	4 0
Humboldt	1	I	Arcata to Mad River	3 8
Humboldt	1	K	Orick to Del Norte County line	15 1
Del Norte	1	A	Southerly Boundary to head of Richardson Creek	9 2
Del Norte	1	A	Hunter Creek to Wilson Creek	4 2
Del Norte	1	C	Crescent City to Elk Valley road	0 1
San Luis Obispo	2	E	Treatle south of San Luis Obispo	0 6
Sacramento	3	B	Between Sacramento and American River	16 1
Monterey	10	B-C	Long Valley Road to easterly boundary	13 9
Fresno	10	A-B-C	Monterey County line to Parkfield Junction	3 9
El Dorado	11	D-E	Placerville to 5-mile House	24 4
Lake	15	B-C	Upper Lake to Colusa County line (portions)	18 5
Colusa	15	C-D-E	Lake County line to 7 miles west of Williams	5 5
Sutter	15	A-B	Long Bridge to 1 mile south of Sutter City	23 9
Yuba	15	A-B	Marysville to easterly boundary	37 8
Nevada	15	A-B-C-D	Yuba County line to Junction Route 37	5 0
Shasta	20	A	Trinity County line to 3½ miles west of Tower House	5 5
Trinity	20	B	Shasta County line to Grass Valley Creek	18 5
Trinity	20	F	Douglas City to 2½ miles east of Helena	24 8
Humboldt	20	A-B	Arcata to Redwood Creek	38 8
Butte	21	B-C	Oroville to Plumas County line	44 8
Plumas	21	A-B-C	Butte County line to Quincy	0 1
San Benito	22	B	At Pacheco Creek	35 3
Kern	23	C-D-E	Cinco to Inyo County line	74 9
Inyo	23	G-H-I-J-K-L-M	Kern County line to Independence	18 0
Mono	23	D-E	Magee Creek to Deadman Creek	6 0
Mono	23	I	Dog Town to Bridgeport	0 2
Imperial	26	C-G	Various exceptions	21 0
Shasta	28	A	Redding to 2.3 miles southwest of Ingot	12 0
Shasta	28	B-C	Ingot to Burney—(portions)	25 2
Shasta	28	D	Burney to Lassen County line	20 4
Lassen	28	A-B	Shasta County line to Modoc County line (portions)	1 5
Modoc	28	A	Lassen County line to Adin	7 6
Modoc	28	B	Hot Creek to Alturas	21 7
Tehama	29	A	Red Bluff to Paynes Creek	13 0
Tehama	29	C	9½ miles east of Mineral to Plumas County line	11 7
Plumas	29	A	Tehama County line to 3 miles east of Chester	4 0
Lassen	29	A	3 miles east of Westwood to Coppervale	47 1
Lassen-Sierra	29	D-E-F-A	4 miles west of Milford to the Nevada line	0 1
San Bernardino	31	D	At Mojave River	9 0
Kern	33	D	Wasco to Famosa	4 5
Sacramento	34	B	4.7 miles east of Arno to Clay	24 4
Placer	37	D-E-F	Gold Run to Soda Springs	8 7
Nevada	37	A-B	Placer County line to Soda Springs	5 5
Nevada	37	D	Donner Lake to Truckee	8 8
Placer	38	B-C	5 miles north of Tahoe City to Nevada County line	1 5
Nevada	38	A	Nevada County line to Truckee	14 5
Fresno	41	A-B	General Grant National Park to Kings River Canyon	6 0
Fresno	41	C	Lockwood Creek to Boulder Creek	9 0
Del Norte	46	A	Route 1 to Humboldt County line	58 3
Humboldt	46	A-B-C-D-E	Del Norte County line to Orleans	50 9
Siskiyou	46	A-B-C	Happy Camp to Rogers Ranch	9 9
Glenn	47	A	Orland to Butte County line	0 6
Butte	47	A	Sacramento Avenue to Chico	39 1
Mendocino	48	A-B-C	McDonald to Flynn Creek	35 6
Lake	49	A-B-C	Napa County line to Route 15 near Sweet Hollow	1 5
Napa	49	A	Calistoga to 1½ miles west	8 0
Yolo	50	A	Rumsey to Colusa County line	7 3
Colusa	50	A	Yolo County line to Route 15 near Wilbur Springs	1 8
Marin	52	A	Alto to Tiburon (portions)	0 3
Solano	53	A	At Suisun	7 4
San Mateo	55	D	La Honda Road to Santa Clara County line	3 7
San Mateo	55	E	San Mateo County line to common corner to San Mateo, Santa Clara, Santa Cruz counties	17 1
Santa Clara	55	A-B	Common corner to San Mateo, Santa Clara and Santa Cruz counties to Route 5 near Woodwardia	29 7
Santa Cruz	55	A-B	Carmel to Big Sur	37 1
Monterey	56	F-G-H	Anderson Canyon to Salmon Creek	6 2
Monterey	56	A-B-C-D	San Simeon to 6.2 miles north	11 7
San Luis Obispo	57	B	2d to 3d Cuyama River crossing	0 7
San Luis Obispo	57	B	Buckhorn Creek to 2d Cuyama River crossing (portions)	19 1
Santa Barbara	57	C	3d to 4th Cuyama River crossing	6 8
San Luis Obispo	57	C	4th Cuyama River crossing to Kern County line	8 4
Kern	57	A	San Luis Obispo County line to 2.7 miles west of Maricopa	17 5
Kern	57	B	Maricopa to Connors Levee	7 3
Kern	57	C	Connors Levee to Route 4	10 0
Kern	57	E	Bakersfield to Cottonwood Creek	60 8
Kern	57	H-I-J-K-L	Democrat Springs to Freeman	35 0
Kern	58	A-B-C	Mojave to San Bernardino County line	

**PORTIONS OF BOND ACT ROADS UPON WHICH NO CONSTRUCTION HAS BEEN DONE BY THE STATE,
JUNE 30, 1926—Concluded.**

County	Route	Section	Termini	Miles
San Bernardino	58	A-B-C-D	Kern County line to Barstow	40.0
San Bernardino	58	F to O	Daggett to Needles	156.9
Los Angeles	59	A-B-C	Lancaster to Bailey	37.0
Ventura	60	A	Oxnard to Debo	5.0
Orange	60	C	San Juan Creek to Serra	1.0
Los Angeles	61	A	La Canada to Mt. Wilson Road	25.0
Los Angeles	62	A	Azusa to Pine Flats	28.0
Inyo	63	A-B-C	Big Pine to Mono County line	38.6
Mono	63	A	Mono County line to Oasis	2.0
Riverside	64	A-B-C-D-E	Mecca to Desert Center, 4 miles west of Hopkins Well to Blythe	71.0
Total				1,626.4

**PORTIONS OF LEGISLATIVE ACT ROADS UPON WHICH NO CONSTRUCTION HAS BEEN DONE BY THE
STATE, JUNE 30, 1926.**

County	Route	Section	Termini	Miles
El Dorado	11	F-G-H-I-J-K	Riverton to the Nevada line	37.6
Tuolumne	13	C	Sonora to Pooley's	6.9
Tuolumne	13	E-F-G-H	Long Barn to Mono County line	47.4
Mono	13	A	Tuolumne County line to Junction Route 23	15.0
Tuolumne	18	A	Route 40 to Yosemite National Park	5.4
Mono	23	J-K-L	Bridgeport to Alpine County line	48.9
Alpine	23	A-B-C-D-E-F	Mono County line to El Dorado County line	42.2
El Dorado	23	A	Alpine County line to Alpine Junction	9.2
Calaveras	24	D	Angels Camp to Murphys	12.6
Calaveras	24	F-G	Big Trees to Alpine County line	23.1
Alpine	24	A-B-C	Calaveras County line to Route 23 at Silver Creek	28.9
Modoc	28	C	Alturas to the Nevada line—(portions)	13.0
San Bernardino	31	G-H-I-J-K L-M-N-P	Daggett to the Nevada line near Jean	111.8
Amador	34	C-D-E-F-G-H	3 miles east of Jackson to Alpine County line	55.7
Alpine	34	A-B	Amador County line to Route 23 at Picketts	14.0
Trinity	35	A	Peanut to Kuntz	31.2
Sierra	36	A	Downieville to Mount Pleasant	6.0
Nevada	37	E	Truckee to the Nevada line near Verdi	22.5
Sierra	37	A		
El Dorado	38	A-B-C	Emerald Bay to Placer County line (portions)	20.8
Placer	38	A	El Dorado County line to Tahoe City (portions)	5.8
Placer	39	A	Tahoe City to the Nevada line	11.6
Tuolumne	40	A-B-C-D-E-F	Mountain Pass to Yosemite National Park	51.1
Mariposa	40	A	Tuolumne County line to Tuolumne County line	2.2
Mono	40	A-B	Tioga Pass to Route 23	15.3
Santa Cruz	42	A	Saratoga Gap to Redwood Park boundary	20.2
San Bernardino	43	A-B-D	End of county pavement to Big Bear Lake (portions)	33.5
Santa Cruz	44	A	Boulder Creek to Redwood Park boundary (portions)	3.6
Glenn	45	B-C	3 miles south of Glenn to Butte County line	9.7
Butte	45	A	Glenn County line to Route 3	9.6
Butte	45	A	Thornton to Sacramento County line	4.9
San Joaquin	50	B	San Joaquin County line to 1 mile north of Isleton	9.6
San Joaquin	50	B	Cambria to San Simeon	10.0
San Bernardino	58	P	Needles to Topock	16.5
Yuba	59	B	Oxnard to El Rio	2.0
Placer	65	A	Yuba to El Dorado County line	1.5
El Dorado	65	A-B-C	Placer County line to Amador County line	31.1
Alpine	65	A-B-C	El Dorado County line to Calaveras County line (portions)	15.4
Alpine	65	A-B-C	Alpine County line to Tuolumne County line	29.2
Tuolumne	65	A	Calaveras County line to Sonora	8.8
Mariposa	68	A	San Francisco to South San Francisco	4.9
Mariposa	68	B-C-D	Mariposa Station to Santa Clara County line	18.4
San Joaquin	68	A-B	Santa Clara County line to San Jose	13.0
Mendocino	70	A	San Rafael to San Quentin	3.1
Mendocino	70	A	Ukiah to Mendocino State Hospital	2.5
Del Norte	71	A-B	Crescent City to the Oregon line near Chetco	13.0
Total				898.7

PORTIONS OF BOND ACT ROADS UPON WHICH ADDITIONAL WORK IS CONTEMPLATED, JUNE 30, 1926.

County	Route	Section	Termini	Miles
Del Norte.....	1	A	Head of Richardson Creek to Hunter Creek.....	4.4
Del Norte.....	1	B	Wilson Creek to Crescent City.....	15.0
Del Norte.....	1	C-D-E	Elk Valley Road to Oregon line (portions).....	11.1
Humboldt.....	1	A-B-C-D-E	Mendocino County line to Scotia.....	53.2
Humboldt.....	1	G	Loleta to Beatrice.....	4.0
Humboldt.....	1	I-J	Mad River to Orick.....	31.6
Mendocino.....	1	A to K	Humboldt County line to Sonoma County line (portions).....	104.1
Sonoma.....	1	A	Cloverdale to Mendocino County line.....	4.3
Monterey.....	2	A	Salinas to 1.9 miles north.....	*1.9
San Luis Obispo.....	2	E	Pismo Crossing.....	0.7
Santa Barbara.....	2	J-K	Santa Barbara to Carpinteria (portions).....	*3.8
Los Angeles.....	2	D	Montebello to Orange County line (portions).....	*4.7
Sacramento.....	3	B	Ben Ali to Sylvan School.....	*8.3
Tehama.....	3	C	At northerly boundary.....	0.4
Shasta.....	3	B	Redding to 1.5 miles north.....	1.5
Shasta.....	3	B-C-D	Bayha to Siskiyou County line.....	46.9
Siskiyou.....	3	B-C	Shasta River to the Oregon line.....	50.6
Sacramento.....	4	A	Railroad crossing near Galt to McConnell's.....	*7.4
San Joaquin.....	4	B-C-D	Turner station to Houston School.....	*21.5
Los Angeles.....	4	E	Saugus to San Fernando.....	*6.4
San Joaquin.....	5	B	Banta to Mossdale.....	*10.3
Alameda.....	5	B	Dublin to Hayward.....	*8.1
Yolo.....	6	C	West Sacramento to M Street bridge.....	0.6
Sonoma.....	8	A-B	Fairville to Napa County line.....	9.3
Los Angeles.....	9	B	La Canada to Pasadena.....	*2.0
Los Angeles.....	9	E	Pasadena to Arcadia.....	*3.6
Los Angeles.....	9	G	Monrovia to Azusa.....	*2.8
Los Angeles.....	9	H	Azusa to Glendora (portions).....	*1.7
Los Angeles.....	9	I-J	Glendora to Claremont.....	*7.7
Los Angeles.....	9	C-D	Claremont to San Bernardino County line.....	0.6
Fresno.....	10	C	Parkfield Junction to Coalinga.....	*6.7
Kings.....	10	C	Lemoore to Hanford.....	*9.4
El Dorado.....	11	E	Camino to Sportsman's Hall.....	3.5
Sacramento.....	11	B	Sacramento to Folsom.....	*17.1
San Diego.....	12	D-E-F	4.6 miles east of Alpine to Tecate Divide.....	32.8
San Diego-Imperial.....	12	H-A	Top of Mountain Springs grade to Myers Creek Bridge.....	6.7
Tuolumne.....	13	A-B	Keystone to Jamestown.....	9.0
Contra Costa.....	14	B	Hercules to Rodeo.....	1.3
Mendocino.....	15	A	Route 1 to Lake County line.....	13.1
Lake.....	15	A	Mendocino County line to Upper Lake.....	9.0
Lake.....	15	B-C	Upper Lake to Colusa County line (portions).....	13.6
Colusa.....	15	E	Williams to Venado.....	7.5
Mariposa.....	18	A-B-C-D-E-F-G	Merced County line to El Portal.....	54.2
Humboldt.....	20	C-D	Redwood Creek to Trinity County line.....	22.7
Trinity.....	20	A-B	Weaverville to Grass Valley Creek.....	18.0
Trinity.....	20	F	Helena to 2½ miles east.....	2.5
Shasta.....	20	A	Tower House to 3.5 miles west.....	3.7
Santa Clara.....	22	A	San Felipe to San Benito County line.....	0.7
San Benito.....	22	B	Santa Clara County line to 3.2 miles north of Hollister.....	4.2
Kern.....	23	B-C	Mohave to Cinco.....	21.8
Inyo.....	23	A-B-C-D-F	Independence to Mono County Line (portions).....	42.5
Mono.....	23	A-B-C	Inyo County line to McGee Creek Bridge.....	18.1
Mono.....	23	F-G-H-I	Deadman Creek to Dogtown.....	36.7
San Joaquin.....	24	B	Lodi to Clements.....	*12.5
San Joaquin.....	24	A	Clements to Calaveras County line.....	4.3
Calaveras.....	24	A-B	San Joaquin County line to San Andreas.....	20.0
Nevada.....	25	A	Nevada City to Downville.....	17.9
Yuba.....	25	A		11.1
Sierra.....	25	A		17.4
San Bernardino.....	26	A-B	San Bernardino to Riverside County line.....	*6.6
Imperial.....	26	A	Westmoreland to 4 miles west.....	3.9
Imperial.....	26	F	In Imperial.....	0.5
Imperial.....	26	G-H	Westmoreland to Imperial.....	15.4
Imperial.....	27	C-D	El Centro to East Highline Canal.....	15.9
Imperial.....	27	B	Sand Hills to Colorado River.....	14.0
Lassen.....	29	B-C	Coppervale to 4 miles west of Milford.....	37.2
San Bernardino.....	31	A-B	San Bernardino to Summit.....	*23.8
San Bernardino.....	31	D-E-F	Victorville to Route 58.....	36.7
Santa Clara.....	32	A	Gilroy to San Felipe.....	9.9
Santa Clara.....	32	B-C	San Felipe to Merced County line.....	16.8
Merced.....	32	A	Santa Clara County line to 3.4 miles east.....	3.4
San Luis Obispo.....	33	B-C	Estrella River to Kern County line.....	21.4
Kern.....	33	A	San Luis Obispo County line to Junction Pumping Station.....	15.5
Kern.....	33	C	Lost Hills to Wasco.....	*16.5
Sacramento.....	34	B	Arno to 4.7 miles east.....	*14.7
Sacramento.....	34	A		
Amador.....	34	A-B	Clay to Jackson.....	25.2
Placer.....	37	A-B-C	Auburn to Gold Run.....	24.9
Placer.....	37	G	Soda Springs to Summit (portions).....	1.0
Nevada.....	37	B-C	Summit to Donner Lake (portions).....	6.0
Placer.....	38	B	Tahoe City to Truckee (portions).....	4.9

*Roads paved by counties.

PORTIONS OF BOND ACT ROADS UPON WHICH ADDITIONAL WORK IS CONTEMPLATED, JUNE 30, 1926.
—Concluded.

County	Route	Section	Termini	Miles
Nevada	38	A	Truckee to Boca	7.3
Nevada	38	B	Boca to Sierra County line	10.2
Sierra	38	A	Sierra County line to the Nevada line	1.6
San Bernardino	43	C-E	Deep Creek to Metcalf Creek	12.5
Butte	47	A	Glenn County line to 2 1/2 miles west of Chico (portions)	3.3
Mendocino	48	C	Flynn Creek to Navarro River	12.0
Napa	49	A	1 1/2 miles west of Calistoga to Lake County line	9.2
Sonoma	51	B	Beltane to Schellville (portions)	7.3
Marin	52	A	Belvedere Crossing to 0.3 miles east of Alto	3.5
Solano	53	A-B	Fairfield to Rio Vista (portions)	7.0
San Francisco	55	A	Sloat Boulevard to San Mateo County line	2.2
San Mateo	55	A-B-C	San Francisco County line to La Honda Road	31.2
Santa Barbara	57	B	Buckhorn Creek to 2d Cuyama River crossing (portions)	15.1
Kern	57	G	First crossing Kern River to Democrat Springs	8.4
San Bernardino	58	E	Barstow to Daggett	7.6
Ventura	60	A	Debo to Los Angeles County line	12.9
Los Angeles	60	A	Ventura County line to Las Flores Canyon (portions)	12.9
Orange	60	A-B-C	Los Angeles County line to San Juan Creek (portions)	13.3
Riverside	64	C	Desert Center to 4 miles west of Hopkins Well	21.0
Amador	65	B	Central House to Drytown	1.2
Total				1,370.4

**PORTIONS OF LEGISLATIVE ACT ROADS UPON WHICH ADDITIONAL WORK IS CONTEMPLATED,
JUNE 30, 1926.**

County	Route	Section	Termini	Miles
El Dorado	11	F	Sportsmans Hall to Riverton	10.8
Modoc	23	C	Alturas to the Nevada line (portions)	6.0
Placer	38	A	El Dorado County line to Tahoe City (portions)	3.0
El Dorado	38	B-C	Emerald Bay to Placer County line (portions)	3.5
San Bernardino	43	B-D	End of county pavement to Big Bear Lake (portions)	4.3
Santa Cruz	44	A	Boulder Creek to Redwood Park Boundary (portions)	4.5
Glenn	45	A-B	Willows to 3 miles south of Glenn	11.9
San Joaquin	53	B	Lodi to Thornton	*14.2
San Joaquin	66	A	Manteca to Route 5 near Mossdale School	*3.4
San Mateo	68	B	South San Francisco to Broadway Station	5.2
Total				66.8

*Roads paved by counties.

LINE NO.	DESCRIPTION	PRINTED MAP, GRADING LENGTH MILES	RIGHT-OF-WAY LENGTH MILES	RECORD MAP, GRAVEL LENGTH MILES	PAVING LENGTH MILES	ROAD CONSTRUCTION LENGTH MILES	STREET LENGTH MILES	MEANS LENGTH MILES	REPAIR, GRADE LENGTH MILES	TOTAL LENGTH MILES	CONTINGENCIES	TOTAL ESTIMATE \$	GRAND TOTALS
1	San Francisco to Oregon Line near Monumental	40	\$ 1,023,666	249	\$ 1,239,450	249	\$ 884,000	242	\$ 2,343,110	10	\$ 963,000	\$ 18,596,431	\$ 13,687,731
2	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
3	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
4	Stanton to Santa Cruz via Oakland	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
5	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
6	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
7	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
8	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
9	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
10	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
11	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
12	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
13	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
14	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
15	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
16	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
17	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
18	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
19	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
20	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
21	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
22	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
23	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
24	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
25	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13	1,084,000	13	1,084,000	7,212,342	7,212,342
26	San Francisco to San Diego via Mayville	36	80,000	0	66,000	13	1,084,000	13					

APPENDIX O

APPORTIONMENT OF MOTOR VEHICLE LICENSE
FEES AND GAS TAX

- (a) Yearly Registration of Motor Vehicles in California.
- (b) County Apportionment of Motor Vehicle Fees January 1, 1914, to June 30, 1926, inclusive.
- (c) County Apportionment of Motor Vehicle Fuel Tax October 1, 1923, to September 30, 1926.
- (d) Apportionment of Motor Vehicle Fees August 1, 1924, to January 31, 1925.
- (e) Apportionment of Motor Vehicle Fees February 1, 1925, to July 31, 1925.
- (f) Apportionment of Motor Vehicle Fees August 1, 1925, to December 31, 1925.
- (g) Apportionment of Motor Vehicle Fees January 1, 1926, to June 30, 1926.
- (h) Apportionment of Motor Vehicle Fuel Tax October 1, 1924, to September 30, 1925.
- (i) Apportionment of Motor Vehicle Fuel Tax October 1, 1925, to September 30, 1926.

STATEMENT OF REGISTRATION BY YEARS, OF MOTOR VEHICLES IN THE STATE OF CALIFORNIA FROM THE RECORDS OF THE MOTOR VEHICLE DEPARTMENT.

Year	Autos and trucks (including exemptions)			Trailers	Motor- cycles	Non- residents	Dealers
	Total	Yearly increase	Per cent increase over previous year				
Previous to 1907	10,020						
1907	14,051	4,031	40.2				
1908	19,561	5,510	39.2				
1909	28,633	9,072	46.3				
1910	44,122	15,489	54.0				
1911	60,779	16,657	37.7				
1912	91,194	30,415	50.0				
1913	119,716	28,522	31.2				
1914	123,516	3,800	3.2				
1915	163,795	40,279	32.6		24,709		
1916	235,440	71,645	43.7		26,401		
1917	310,916	75,476	32.0		30,999		1,581
1918	370,800	59,884	19.3		30,417		2,487
1919	493,463	112,364	30.3	674	25,973		2,227
1920	583,623	100,459	20.8	1,674	28,028		3,070
1921	691,344	107,721	18.4	2,300	20,564	13,000	
1922	875,970	184,626	26.7	3,828	18,582	22,923	2,719
1923	1,118,746	242,776	27.7	4,861	16,301	28,780	2,731
1924	1,338,756	220,010	19.7	5,808	14,694	69,276	2,967
1925	1,459,087	120,331	9.0	19,033	12,324	48,688	2,993
1926 to September 30	1,558,383	99,296	6.8	25,453	10,997	50,439	3,200
Average			29.8	29,805	9,867	44,245	3,172

MOTOR VEHICLE DEPARTMENT OF CALIFORNIA.

COUNTY ADJUSTMENT OF MOTOR VEHICLE FEES JAN. 1, 1914 TO JUNE 30, 1925 INCLUSIVE												
County	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925
Alameda	\$ 4,313.65	\$ 67,937.82	\$ 65,979.22	\$ 67,085.18	\$ 97,085.18	\$ 136,744.74	\$ 169,183.13	\$ 204,737.44	\$ 236,865.14	\$ 300,131.31	\$ 209,961.45	\$ 213,734.17
Alpine	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Amador	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Butte	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Calaveras	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Colusa	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Contra Costa	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Del Norte	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
El Dorado	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Fresno	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Glenn	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Humboldt	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Inyo	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Kern	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Lake	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Los Angeles	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Madera	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Marin	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Mariposa	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Mendocino	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Merced	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Monterey	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Nevada	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Orange	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Pasadena	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Petaluma	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Piedmont	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
San Bernardino	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
San Diego	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
San Francisco	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
San Jose	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
San Luis Obispo	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
San Mateo	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Santa Clara	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Santa Cruz	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Shasta	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Sierra	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Stanislaus	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Sutter	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Tulare	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
Yuba	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70	1,037.70
TOTALS	\$ 331,228.71	\$ 5,545,457.79	\$ 5,944,794.65	\$ 6,247,246.80	\$ 8,421,318.79	\$ 11,524,295.77	\$ 12,431,800.56	\$ 15,018,132.36	\$ 18,779,054.94	\$ 24,978,954.72	\$ 33,079,650.85	\$ 30,400,077.73
\$ Increase by years		3.46	29.28	15.55	35.39	26.53	23.56	25.41	28.89	11.46		

* Fees reduced in 1924 in accordance with Vehicle Act of 1923.

STATE CONTROLLER OF CALIFORNIA.

COUNTY APPORTIONMENT OF MOTOR VEHICLE FUEL TAX, OCT. 1, 1923 TO SEPT. 30, 1926				
COUNTY	OCT. 1, 1923 TO SEPT. 30, 1924	OCT. 1, 1924 TO SEPT. 30, 1925	OCT. 1, 1925 TO SEPT. 30, 1926	TOTAL APPORTIONMENT
Alameda	\$ 411,262.04	\$ 487,627.83	\$ 572,634.28	\$ 1,471,524.15
Alpine	191.81	178.87	187.75	558.43
Amador	7,642.99	8,422.57	9,094.06	25,159.62
Butte	49,929.26	54,706.32	61,106.35	165,741.93
Calaveras	6,837.07	7,704.53	9,740.57	24,282.17
Colusa	17,374.96	19,342.94	21,384.06	58,101.96
Contra Costa	64,449.83	76,188.49	96,411.64	237,049.96
Del Norte	4,469.44	5,704.53	6,191.30	16,365.27
El Dorado	9,521.11	10,440.52	11,628.42	31,590.05
Fresno	239,552.21	245,671.21	272,036.11	757,259.53
Glenn	18,053.95	20,131.52	21,483.00	59,668.47
Humboldt	52,775.66	59,372.69	61,548.64	173,696.99
Imperial	65,556.98	78,358.41	100,858.38	244,773.77
Inyo	9,861.28	11,087.11	12,971.33	33,909.72
Kern	117,967.83	138,791.37	166,322.17	423,081.37
Kings	36,865.71	38,628.48	43,185.09	118,679.28
Lake	8,894.66	10,541.47	12,294.75	31,720.88
Lassen	12,009.42	15,409.78	16,941.48	44,360.68
Los Angeles	2,411,806.03	2,731,960.43	3,235,358.56	8,379,125.02
Madera	20,711.88	22,677.52	27,231.23	70,620.63
Marin	31,723.32	37,149.80	42,165.31	111,038.43
Mariposa	3,194.66	3,962.38	4,711.74	11,868.78
Mendocino	26,723.42	29,745.72	32,359.48	88,828.62
Merced	41,678.88	45,532.84	54,169.65	141,401.37
Modoc	6,572.49	7,234.15	7,704.85	21,511.49
Mono	1,046.86	1,237.77	1,584.65	3,871.28
Monterey	41,115.64	49,600.92	63,690.79	154,407.35
Napa	26,655.76	29,608.96	31,827.68	88,092.40
Nevada	10,271.22	11,720.97	12,561.02	34,553.21
Orange	170,418.14	175,363.98	190,054.09	535,836.21
Placer	30,781.72	34,707.37	38,398.33	103,887.42
Plumas	5,991.97	7,253.27	7,816.88	21,062.12
Riverside	85,359.97	98,761.28	117,941.27	302,062.52
Sacramento	150,712.02	176,061.83	199,608.85	526,382.70
San Benito	15,194.48	16,931.96	19,325.23	51,451.67
San Bernardino	132,173.71	150,683.48	175,773.11	458,630.30
San Diego	201,142.81	238,728.07	296,482.70	736,353.58
San Francisco	474,436.54	535,473.28	622,508.11	1,632,417.93
San Joaquin	130,741.61	147,242.12	163,930.56	441,914.29
San Luis Obispo	37,299.67	39,036.72	42,901.99	119,240.38
San Mateo	53,823.46	68,782.01	83,245.50	205,850.97
Santa Barbara	70,553.80	79,720.95	101,802.10	252,076.85
Santa Clara	167,449.28	193,337.96	221,784.36	582,571.60
Santa Cruz	45,881.03	53,384.42	60,342.73	159,608.18
Shasta	20,530.11	23,562.62	28,556.05	68,048.78
Sierra	2,118.77	2,705.48	3,209.29	8,033.54
Siskiyou	25,475.61	31,048.68	36,606.89	93,131.18
Solano	41,183.43	47,324.41	53,461.06	141,968.90
Sonoma	94,006.64	102,956.93	108,394.63	305,358.20
Stanislaus	87,277.18	97,521.47	108,247.88	293,046.53
Sutter	19,891.95	21,863.94	25,197.88	66,953.77
Tehama	19,031.25	21,231.03	23,509.88	63,772.16
Trinity	1,879.71	2,170.70	2,211.75	6,262.16
Tulare	111,432.11	116,246.10	135,609.20	363,287.41
Tuolumne	11,688.37	13,105.36	14,970.61	39,764.34
Ventura	51,558.48	59,243.79	79,011.38	189,813.65
Yolo	32,317.87	36,410.31	41,381.77	110,109.95
Yuba	18,012.70	19,254.33	21,559.57	58,826.60
Totals	\$6,063,072.76	\$6,868,945.95	\$8,027,579.99	\$20,959,598.70
REGISTRATION		TOTAL FUEL TAX APPORTIONED		AVERAGE PER VEHICLE
July 31, 1924	1,220,057	Oct. 1, 1923-Sept. 30, 1924	\$12,126,145.51	9.9390
July 31, 1925	1,327,612	Oct. 1, 1924-Sept. 30, 1925	13,737,891.89	10.3478
June 30, 1926	1,467,635	Oct. 1, 1925-Sept. 30, 1926	16,055,159.98 \$41,919,197.38	10.9395

STATE MOTOR VEHICLE DEPARTMENT OF CALIFORNIA.

APPORTIONMENT OF MOTOR VEHICLE FEES FOR THE PERIOD AUG. 1st., 1924 TO JAN. 31st, 1925							
COUNTY	REGISTRATION					TOTAL	APPORTIONED TO COUNTIES 4.686569098
	AUTOS	TRUCKS SOLID TIRES	TRUCKS PNEU. TIRES	MOTOR- CYCLES	TRAIL ERS		
Alameda	6,071	177	1,144	121	124	7,637	35,791.36
Alpine			1			1	4.69
Amador	81	4	21	1	1	108	506.15
Butte	643	17	180	9	46	895	4,194.48
Calaveras	87	7	31		5	130	609.25
Colusa	254	7	95	1	19	376	1,762.11
Contra Costa	899	22	148	21	23	1,113	5,216.15
Del Norte	96	2	37		4	139	651.43
El Dorado	113	2	38	2	3	158	740.48
Fresno	2,685	127	484	66	326	3,688	17,284.07
Glenn	217	5	60	3	42	327	1,532.51
Humboldt	691	25	243	14	29	1,002	4,695.94
Imperial	1,221	21	485	8	66	1,801	8,440.51
Inyo	92	7	67		3	169	718.40
Kern	1,921	63	371	35	190	2,560	12,091.35
Kings	410	8	73	3	79	573	2,685.40
Lake	124	14	41		8	187	876.39
Lassen	201	8	55		3	267	1,251.31
Los Angeles	37,541	677	6,510	431	1,174	46,533	218,080.31
Madera	309	8	53	3	36	409	1,916.81
Marin	402	9	123	3	2	539	2,526.06
Mariposa	32	2	12		3	45	229.64
Mendocino	326	10	84	1	2	423	1,982.42
Merced	558	22	164	9	68	838	3,927.35
Modoc	83	5	32	1	3	125	585.82
Mono	13	1	5		1	20	93.73
Monterey	691	27	237	12	31	998	4,677.20
Napa	297	14	98	16	22	447	2,094.90
Nevada	118	5	39		5	165	773.28
Orange	1,888	27	331	32	258	2,516	11,791.41
Placer	468	11	121	11	19	630	2,952.54
Plumas	44	3	25	2	5	79	370.24
Riverside	1,287	16	348	27	162	1,840	8,623.28
Sacramento	2,368	74	554	32	140	3,166	14,847.06
San Benito	206	12	61	4	13	296	1,387.22
San Bernardino	1,781	37	611	41	190	2,660	12,466.28
San Diego	3,321	70	720	85	98	4,294	20,124.30
San Francisco	7,166	260	1,555	100	64	9,161	42,933.70
San Joaquin	1,862	86	525	35	215	2,723	12,761.54
San Luis Obispo	537	14	243	14	47	655	3,069.70
San Mateo	827	41	198	17	30	1,113	5,216.16
Santa Barbara	1,098	25	259	26	43	1,451	6,800.22
Santa Clara	2,236	89	456	61	207	3,049	14,289.35
Santa Cruz	568	41	201	13	23	846	3,964.84
Shasta	264	14	103	1	12	394	1,846.51
Sierra	30	1	9		2	42	196.84
Siskiyou	415	19	107	1	5	547	2,563.55
Solano	607	19	134	12	16	788	3,693.02
Sonoma	1,009	37	365	15	43	1,473	6,908.35
Stanislaus	1,167	51	261	17	165	1,661	7,878.12
Sutter	215	8	51	2	19	295	1,382.54
Tehama	242	9	71	2	40	364	1,705.91
Trinity	16		5			22	103.16
Tulare	1,119	42	273	14	229	1,677	7,859.36
Tuolumne	200	4	35	3	3	245	1,148.21
Ventura	850	26	188	7	72	1,143	5,356.76
Yolo	400	15	132	6	44	597	2,797.88
Yuba	246	5	65	3	12	336	1,570.00
Totals	68,488	2,574	18,928	1,349	4,511	115,850	\$542,939.50
Total Income Motor Vehicle Fees \$ 779,203.37 One-half to Counties \$542,939.50							
Balance Unapportioned 7-31-24 561,201.97 One-half to State 542,539.51							
Total \$1,360,404.74							
Expenditures \$54,525.73							
Balance Apportioned \$1,065,879.01							

STATE MOTOR VEHICLE DEPARTMENT OF CALIFORNIA

APPORTIONMENT OF MOTOR VEHICLE FEES FOR THE PERIOD JAN. 1st, 1926 TO JUNE 30, 1926

COUNTY	REGISTRATION						APPORTIONED TO COUNTIES 1.934420994
	AUTOS	TRUCKS SOLID TIRES	TRUCKS PNEU. TIRES	MOTOR- CYCLES	TRAIL- ERS	TOTAL	
Alameda	95,383	2,820	10,421	887	979	110,490	213,734.17
Alpine	36		3	1	1	41	79.32
Amador	1,477	50	240	2	7	1,776	3,435.53
Butte	9,683	240	1,338	59	364	11,684	22,601.77
Calaveras	1,453	65	256	7	35	1,816	3,512.92
Colusa	3,311	104	479	13	145	4,052	7,838.27
Contra Costa	15,378	424	1,739	215	189	17,945	34,713.18
Del Norte	917	41	223	3	16	1,200	2,321.32
El Dorado	1,710	70	349	14	10	2,153	4,164.81
Fresno	41,304	1,474	5,011	288	2,025	50,102	96,918.36
Glenn	3,405	107	423	25	304	4,264	8,248.37
Humboldt	10,334	334	1,346	54	73	12,141	23,485.81
Imperial	14,781	341	2,849	39	338	18,348	35,452.76
Inyo	2,025	37	265	5	33	2,365	4,574.90
Kern	25,272	748	3,380	163	959	30,522	59,042.40
Kings	6,492	192	801	34	574	8,093	15,655.27
Lake	1,934	101	304	2	27	2,368	4,580.71
Lassen	2,992	41	352	16	21	3,422	6,619.59
Los Angeles	510,988	14,709	54,277	2,727	6,691	589,392	1,140,132.25
Madera	4,114	120	582	22	161	4,999	9,670.17
Marin	6,867	238	1,168	49	28	8,350	16,152.41
Mariposa	715	32	162	3	10	922	1,783.54
Mendocino	5,089	231	879	23	37	6,259	12,107.54
Merced	8,009	240	1,239	63	411	9,962	19,270.70
Modoc	1,311	19	155	3	7	1,495	2,691.96
Mono	258	3	32			293	566.78
Monterey	9,511	339	1,535	71	251	11,707	22,646.26
Napa	5,186	243	733	57	91	6,310	12,206.20
Nevada	2,086	62	381	7	13	2,549	4,930.84
Orange	30,805	596	3,292	221	1,309	36,223	70,070.53
Placer	5,918	189	1,132	41	93	7,373	14,262.48
Plumas	1,346	49	239	3	16	1,653	3,197.60
Riverside	18,287	310	2,684	129	915	22,325	43,185.95
Sacramento	30,710	1,131	4,762	292	711	37,606	72,745.84
San Benito	3,059	97	414	28	68	3,666	7,091.59
San Bernardino	27,986	578	3,829	219	844	33,456	64,717.99
San Diego	46,387	996	5,781	619	558	54,341	105,118.37
San Francisco	96,675	4,988	13,382	858	466	116,369	225,106.64
San Joaquin	24,898	614	3,909	232	1,072	30,925	59,821.97
San Luis Obispo	6,977	171	1,094	37	149	8,426	16,303.30
San Mateo	13,263	598	1,876	104	165	16,006	30,962.34
Santa Barbara	15,154	369	2,225	124	216	18,088	34,989.80
Santa Clara	34,977	1,329	4,453	407	1,314	42,460	82,174.20
Santa Cruz	9,686	363	1,424	114	141	11,728	22,686.89
Shasta	3,620	173	636	13	78	4,520	8,743.58
Sierra	516	14	102	1	3	636	1,230.29
Siskiyou	6,027	128	745	20	30	6,950	13,444.22
Solano	8,519	284	1,176	76	136	10,151	19,713.68
Sonoma	16,997	686	3,536	142	248	21,009	41,800.90
Stanislaus	16,680	374	2,201	159	1,264	20,678	39,999.96
Sutter	3,777	212	732	15	126	4,662	9,405.15
Tehama	3,594	88	531	21	219	4,453	8,613.78
Trinity	390	9	61		2	462	893.70
Tulare	20,265	624	2,716	115	1,527	25,247	48,838.33
Tuolumne	2,268	59	317	13	19	2,676	5,176.51
Ventura	11,661	264	1,577	58	516	14,056	27,267.60
Yolo	6,311	245	1,004	43	261	7,884	15,212.29
Yuba	3,284	94	564	8	71	4,041	7,817.00
Totals	1,262,078	39,257	157,336	8,964	26,337	1,493,972	2,869,970.80
Total Income Motor Vehicle Fee \$7,224,527.00							
Expenditures (estimated at 20%) 1,444,885.40							
Balance apportioned \$5,779,641.60							
				One-half to Counties		32,889,970.60	
				One-half to State		32,889,970.80	

STATE CONTROLLER OF CALIFORNIA.

MOTOR VEHICLE FUEL TAX APPOINTMENT, OCTOBER 1, 1924 TO SEPTEMBER 30, 1925.

COUNTY	REGISTRATION 1924-FEB. 1- DEC. 31, INCL.	APPOINTMENT DEC. 31, 1924	REGISTRATION 1925-JAN. 1- MAR. 31, INCL.	APPOINTMENT MAR. 31, 1925	REGISTRATION 1925-FEB. 1- SEPT. 30, INCL.	APPOINTMENT SEPT. 30, 1925	TOTAL APPOINTMENT
Alameda	90,619	\$ 102,215.63	86,225	\$ 111,610.57	100,612	\$ 273,801.43	\$ 487,627.63
Alpine	42	47.38	28	36.24	35	95.25	178.87
Butte	10,929	12,327.62	9,452	12,234.20	11,077	30,144.50	54,706.32
Calaveras	1,504	1,696.47	1,503	1,686.54	1,588	4,351.52	7,704.53
Colusa	3,888	4,351.72	3,355	4,342.54	3,913	10,648.68	19,342.94
Contra Costa	14,143	15,952.94	13,463	17,425.84	15,731	42,809.71	76,188.49
Del Norte	1,098	1,193.40	916	1,185.63	1,222	3,359.50	5,704.83
El Dorado	2,097	2,365.36	1,792	2,319.48	2,115	5,755.68	10,440.52
Fresno	50,598	57,073.20	42,716	55,289.49	48,986	133,308.52	245,671.21
Glenn	3,950	4,455.50	3,493	4,521.17	4,099	11,154.85	20,131.52
Humboldt	11,555	13,484.92	10,172	13,166.14	12,024	32,721.63	59,372.69
Imperial	15,437	17,412.53	12,560	16,282.93	16,412	44,662.99	76,386.41
Inyo	2,289	2,386.82	1,829	2,367.36	2,272	6,182.93	11,087.11
Kern	25,937	29,579.61	24,151	31,259.87	28,755	78,252.69	138,791.37
Kings	7,883	8,891.81	6,764	8,754.95	7,710	20,931.66	38,628.48
Lake	2,026	2,352.71	1,861	2,408.75	2,157	5,869.97	10,541.47
Lassen	2,780	3,135.77	2,431	3,146.57	3,354	9,127.44	15,409.78
Los Angeles	535,299	603,803.08	476,813	617,163.29	565,235	1,510,994.06	2,731,960.43
Madera	4,485	5,088.96	3,911	5,062.21	4,614	12,556.35	22,677.52
Marin	7,085	7,991.69	6,481	8,388.69	7,632	20,769.42	37,145.80
Mariposa	700	789.58	702	908.63	632	2,264.17	3,562.38
Mendocino	5,961	6,723.85	5,100	6,601.19	6,034	16,430.68	29,743.72
Merced	9,119	10,295.39	7,856	10,161.34	9,218	25,085.49	45,552.84
Modoc	1,467	1,654.74	1,201	1,554.52	1,479	4,024.65	7,234.15
Monoc	247	278.61	207	267.93	254	691.23	1,237.77
Monterey	9,319	10,511.58	8,702	11,263.44	10,225	27,825.90	49,600.92
Napa	5,813	6,556.91	5,281	6,935.47	5,959	16,216.98	29,608.96
Nevada	2,909	2,604.49	1,991	2,977.05	2,403	6,539.43	11,720.97
Orange	36,329	40,976.15	30,120	38,965.85	36,556	95,399.58	176,363.56
Placer	6,885	7,766.10	6,034	7,810.11	7,030	19,131.16	34,707.37
Plumas	1,374	1,454.84	1,116	1,444.50	1,555	4,259.53	7,253.87
Riverside	19,161	21,691.82	17,189	22,299.77	20,192	54,249.45	98,761.28
Sacramento	33,561	37,876.48	30,676	39,705.51	36,167	98,477.84	176,061.83
San Benito	3,295	3,716.67	2,969	3,842.93	3,444	9,372.36	16,931.96
San Bernardino	25,484	33,257.17	25,612	33,409.78	30,873	84,016.53	150,683.48
San Diego	44,845	50,583.97	42,605	55,145.82	48,872	132,998.28	238,728.07
San Francisco	133,941	117,242.69	93,383	120,870.36	109,269	297,360.23	535,473.28
San Joaquin	28,668	32,336.74	25,847	33,455.05	29,930	81,450.25	147,242.12
San Luis Obispo	8,006	9,030.55	6,589	6,528.48	7,893	21,475.69	39,038.72
San Mateo	12,160	13,716.16	12,465	16,134.08	14,306	38,931.77	68,782.01
Santa Barbara	15,460	17,436.47	13,579	17,575.95	16,428	44,706.45	79,720.55
Santa Clara	36,542	41,215.40	34,551	44,721.11	39,465	107,398.45	193,337.96
Santa Cruz	10,062	11,349.67	9,580	12,361.05	10,904	29,673.70	53,384.42
Shasta	4,619	5,210.11	4,026	5,211.06	4,829	13,141.45	23,662.62
Sierra	469	562.86	417	539.74	589	1,602.88	2,705.48
Siskiyou	5,681	6,533.61	5,020	6,497.64	6,534	17,917.43	31,048.68
Solano	9,038	10,262.30	8,166	10,569.67	9,735	26,432.44	47,354.41
Sonoma	20,433	23,047.88	18,272	23,650.38	20,673	56,286.67	102,956.93
Stanislaus	18,562	21,411.19	17,263	22,344.38	19,757	53,765.90	97,521.47
Sutter	4,277	4,824.34	3,798	4,915.94	4,455	12,123.66	21,863.94
Tehama	4,245	4,768.25	3,667	4,746.30	4,258	11,696.40	21,231.03
Trinity	419	472.62	370	478.91	448	1,215.17	2,170.70
Tulare	23,677	26,707.03	19,762	25,978.96	23,503	63,950.11	116,246.10
Tuolumne	2,627	2,969.18	2,241	2,900.64	2,601	7,241.54	15,169.36
Ventura	11,415	12,675.82	9,946	12,876.20	12,307	33,451.77	59,243.79
Yolo	7,754	8,601.84	6,977	8,254.06	7,406	20,154.35	36,410.31
Yuba	3,542	4,446.47	3,268	4,522.94	3,987	10,977.92	19,234.33
Totals	1,337,835	\$1,508,704.01	1,197,340	\$1,545,778.00	1,400,206	\$3,810,463.94	\$6,868,945.95
Collections to Sept 30, 1925				\$15,015,425.65			
Less refunds and expended				1,477,227.45			
Balance apportioned				313,737,691.69			
1/2 to Counties				\$ 6,866,945.95			
1/2 to State				\$ 6,866,945.94			

STATE CONTROLLER OF CALIFORNIA.

MOTOR VEHICLE FUEL TAX AFFORTMENT, OCTOBER 1, 1925 TO SEPTEMBER 30, 1926							
COUNTY	REGISTRATION 1925-OCT. 1 - DEC. 31, INCL.	AFFORTMENTED DEC. 31, 1925	REGISTRATION 1926- JAN. 1 - MAR. 31, INCL.	AFFORTMENTED MAR. 31, 1926	REGISTRATION 1926- JAN. 1 - SEPT. 30, INCL.	AFFORTMENTED SEPT. 30, 1926	TOTAL AFFORTMENT
Alameda	4,616	\$ 116,570.67	103,011	\$ 137,799.02	115,847	\$ 318,264.59	\$ 572,634.28
Alpine	1	24.20	36	48.16	42	113.39	167.75
Amador	70	1,694.34	1,651	2,208.56	1,875	5,151.16	9,054.06
Butte	524	12,693.35	10,722	14,342.94	12,405	34,080.06	61,106.35
Calaveras	91	2,202.64	1,661	2,221.94	1,935	5,315.99	9,740.57
Colusa	194	4,695.75	3,710	4,962.91	4,268	11,725.40	21,364.06
Contra Costa	517	22,195.87	16,363	21,915.73	19,037	52,300.04	96,411.64
Del Norte	50	1,210.24	1,064	1,423.33	1,255	3,597.73	6,151.30
El Dorado	112	2,710.95	1,994	2,667.40	2,275	6,250.07	11,628.42
Fresno	2,607	63,102.11	46,977	62,841.69	53,177	146,092.31	272,036.11
Glenn	159	3,848.58	3,949	5,238.63	4,496	12,351.79	21,483.00
Humboldt	473	11,448.91	11,080	14,821.86	12,841	35,277.87	61,548.64
Imperial	1,057	25,626.60	16,190	21,697.55	19,428	53,574.23	100,898.38
Inyo	139	3,122.43	2,144	2,868.06	2,941	6,980.86	12,971.33
Kern	1,637	38,623.38	28,456	38,065.92	32,262	86,632.87	166,322.17
Kings	398	9,351.49	7,514	10,651.97	8,642	23,742.03	43,185.09
Lake	101	2,441.55	2,151	2,841.63	1,896	4,886.43	12,284.75
Lassen	123	2,971.22	2,910	3,892.74	3,666	10,071.54	16,941.48
Los Angeles	32,710	791,741.40	561,129	737,251.72	621,110	1,706,365.44	3,235,398.56
Madera	269	6,511.11	4,623	6,184.24	5,291	14,535.68	27,231.23
Marin	319	7,721.36	7,764	10,385.99	8,757	24,057.96	42,165.31
Mariposa	37	895.58	836	1,118.33	982	2,697.83	4,711.74
Mendocino	287	6,638.70	5,767	7,638.33	6,446	17,288.46	30,359.43
Merced	523	12,659.15	9,202	12,309.62	10,629	29,200.88	54,169.65
Modoc	64	1,549.12	1,326	1,773.81	1,595	4,361.92	7,704.85
Mono	15	363.07	256	342.45	320	879.13	1,584.65
Monterey	624	15,103.84	10,785	14,427.22	12,434	34,156.73	63,690.79
Napa	232	5,615.53	5,917	7,915.24	6,650	18,296.91	31,827.68
Nevada	83	2,008.00	2,302	3,079.41	2,720	7,472.61	12,561.02
Orange	1,640	38,695.99	33,855	45,288.23	38,245	109,068.67	190,054.05
Placer	326	7,890.73	6,758	9,040.26	7,814	21,467.28	38,398.33
Plumas	41	992.40	1,370	1,932.67	1,617	4,591.81	7,816.88
Riverside	1,058	25,608.76	20,633	27,601.01	23,562	64,731.50	117,941.27
Sacramento	1,748	42,310.12	34,630	46,324.96	40,030	109,973.77	198,608.85
San Benito	164	3,969.60	3,373	4,512.10	3,947	10,843.53	19,325.23
San Bernardino	1,538	37,227.09	31,106	41,610.86	35,284	96,935.16	175,773.11
San Diego	2,516	70,581.41	50,760	67,902.25	57,511	157,995.04	296,482.70
San Francisco	5,766	139,865.30	107,796	144,199.97	123,301	336,742.84	622,508.11
San Joaquin	1,480	35,823.21	28,593	38,249.19	35,703	89,885.16	153,830.56
San Luis Obispo	324	7,842.38	7,755	10,427.46	8,966	24,632.15	42,901.99
San Mateo	704	17,040.23	14,876	19,669.80	16,855	46,305.47	83,245.50
Santa Barbara	1,107	26,749.79	16,718	22,363.86	19,162	52,543.45	101,802.10
Santa Clara	1,672	45,311.92	39,654	53,045.62	44,927	122,427.22	221,784.36
Santa Cruz	484	11,715.16	10,916	14,602.46	12,385	34,025.11	60,347.73
Shasta	221	5,365.28	4,107	5,453.98	4,773	13,112.79	23,966.05
Sierra	221	556.71	533	713.00	706	1,935.58	3,209.29
Siskiyou	325	7,865.38	6,034	8,071.75	7,354	20,670.56	36,608.69
Solano	465	11,250.27	9,387	12,557.10	10,792	28,648.65	55,461.06
Sonoma	784	18,576.62	20,202	27,024.45	22,711	62,393.56	108,394.63
Stanislaus	914	22,123.25	19,344	25,876.70	21,930	60,247.93	108,247.68
Sutter	196	4,744.16	4,506	6,027.73	5,251	14,425.59	25,197.88
Tehama	212	5,131.43	4,115	5,504.68	4,686	12,873.77	23,509.88
Trinity	13	314.66	418	559.16	497	1,337.93	2,211.75
Tulare	1,273	30,812.89	23,668	31,650.86	26,621	73,113.44	136,609.20
Tuolumne	162	3,921.19	2,413	3,227.90	2,847	7,821.52	14,970.61
Ventura	844	20,429.91	12,977	17,359.48	15,005	41,222.99	79,011.38
Yolo	366	8,558.98	7,213	9,648.91	8,326	22,673.88	41,367.77
Yuba	194	4,699.75	3,681	4,924.12	4,346	11,939.70	21,559.57
Totals	76,762	\$1,833,809.60	1,388,932	\$1,657,990.61	1,578,206	\$4,335,779.78	\$8,027,579.99
Collections to Sept. 30, 1926							
				\$17,484,367.50			
Less refunds and expended				1,462,207.36			
Balance apportioned				16,022,160.14			
1/2 to Counties				\$ 8,027,579.99			
1/2 to State				\$ 8,027,579.99			

[illegible]

RECONSTRUCTION OF STATE HIGHWAYS. COMPLETED OR UNDER CONSTRUCTION, JUNE 30, 1926.

CONTRACT NUMBER	CITY	COUNTY	SHEET NO.	FIRM	REVIEWED CHECK ENGINEER	DATE	PERMIT DATE	COMPLETION DATE	CONSTRUCTION COST PER MILE
M-36 M-37 M-38 M-39 M-40 M-41 M-42 M-43 M-44 M-45 M-46 M-47 M-48 M-49 M-50 M-51 M-52 M-53 M-54 M-55 M-56 M-57 M-58 M-59 M-60 M-61 M-62 M-63 M-64 M-65 M-66 M-67 M-68 M-69 M-70 M-71 M-72 M-73 M-74 M-75 M-76 M-77 M-78 M-79 M-80 M-81 M-82 M-83 M-84 M-85 M-86 M-87 M-88 M-89 M-90 M-91 M-92 M-93 M-94 M-95 M-96 M-97 M-98 M-99 M-100 M-101 M-102 M-103 M-104 M-105 M-106 M-107 M-108 M-109 M-110 M-111 M-112 M-113 M-114 M-115 M-116 M-117 M-118 M-119 M-120 M-121 M-122 M-123 M-124 M-125 M-126 M-127 M-128 M-129 M-130 M-131 M-132 M-133 M-134 M-135 M-136 M-137 M-138 M-139 M-140 M-141 M-142 M-143 M-144 M-145 M-146 M-147 M-148 M-149 M-150 M-151 M-152 M-153 M-154 M-155 M-156 M-157 M-158 M-159 M-160 M-161 M-162 M-163 M-164 M-165 M-166 M-167 M-168 M-169 M-170 M-171 M-172 M-173 M-174 M-175 M-176 M-177 M-178 M-179 M-180 M-181 M-182 M-183 M-184 M-185 M-186 M-187 M-188 M-189 M-190 M-191 M-192 M-193 M-194 M-195 M-196 M-197 M-198 M-199 M-200 M-201 M-202 M-203 M-204 M-205 M-206 M-207 M-208 M-209 M-210 M-211 M-212 M-213 M-214 M-215 M-216 M-217 M-218 M-219 M-220 M-221 M-222 M-223 M-224 M-225 M-226 M-227 M-228 M-229 M-230 M-231 M-232 M-233 M-234 M-235 M-236 M-237 M-238 M-239 M-240 M-241 M-242 M-243 M-244 M-245 M-246 M-247 M-248 M-249 M-250 M-251 M-252 M-253 M-254 M-255 M-256 M-257 M-258 M-259 M-260 M-261 M-262 M-263 M-264 M-265 M-266 M-267 M-268 M-269 M-270 M-271 M-272 M-273 M-274 M-275 M-276 M-277 M-278 M-279 M-280 M-281 M-282 M-283 M-284 M-285 M-286 M-287 M-288 M-289 M-290 M-291 M-292 M-293 M-294 M-295 M-296 M-297 M-298 M-299 M-300 M-301 M-302 M-303 M-304 M-305 M-306 M-307 M-308 M-309 M-310 M-311 M-312 M-313 M-314 M-315 M-316 M-317 M-318 M-319 M-320 M-321 M-322 M-323 M-324 M-325 M-326 M-327 M-328 M-329 M-330 M-331 M-332 M-333 M-334 M-335 M-336 M-337 M-338 M-339 M-340 M-341 M-342 M-343 M-344 M-345 M-346 M-347 M-348 M-349 M-350 M-351 M-352 M-353 M-354 M-355 M-356 M-357 M-358 M-359 M-360 M-361 M-362 M-363 M-364 M-365 M-366 M-367 M-368 M-369 M-370 M-371 M-372 M-373 M-374 M-375 M-376 M-377 M-378 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M-711 M-712 M-713 M-714 M-715 M-716 M-717 M-718 M-719 M-720 M-721 M-722 M-723 M-724 M-725 M-726 M-727 M-728 M-729 M-730 M-731 M-732 M-733 M-734 M-735 M-736 M-737 M-738 M-739 M-740 M-741 M-742 M-743 M-744 M-745 M-746 M-747 M-748 M-749 M-750 M-751 M-752 M-753 M-754 M-755 M-756 M-757 M-758 M-759 M-760 M-761 M-762 M-763 M-764 M-765 M-766 M-767 M-768 M-769 M-770 M-771 M-772 M-773 M-774 M-775 M-776 M-777 M-778 M-779 M-780 M-781 M-782 M-783 M-784 M-785 M-786 M-787 M-788 M-789 M-790 M-791 M-792 M-793 M-794 M-795 M-796 M-797 M-798 M-799 M-800 M-801 M-802 M-803 M-804 M-805 M-806 M-807 M-808 M-809 M-810 M-811 M-812 M-813 M-814 M-815 M-816 M-817 M-818 M-819 M-820 M-821 M-822 M-823 M-824 M-825 M-826 M-827 M-828 M-829 M-830 M-831 M-832 M-833 M-834 M-835 M-836 M-837 M-838 M-839 M-840 M-841 M-842 M-843 M-844 M-845 M-846 M-847 M-848 M-849 M-850 M-851 M-852 M-853 M-854 M-855 M-856 M-857 M-858 M-859 M-860 M-861 M-862 M-863 M-864 M-865 M-866 M-867 M-868 M-869 M-870 M-871 M-872 M-873 M-874 M-875 M-876 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Los Angeles Los Angeles Los Angeles Los Angeles Orange Orange Sacramento Sacramento Sacramento San Diego									

APPENDIX Q

CONTRACT STATISTICS

- (a) Completed Contracts—June 30, 1926.
- (b) Incomplete Contracts—June 30, 1926.

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	HTL.	SEC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF NEW	CONSTRUCTION COST.	CONST. SQU.	TOTAL
1-32	IV	Alameda	5	A	Greenville	Livermore	4.33	6-11-24	H.A. Dornerville	K.C. Posgate	Conc. Shoulders	50,339	24,755	55,094
1-33	IV	Alameda	5	A	Greenville	Livermore	4.97	8-11-14	Parrott Bros. Co.	A.D. Green	15 ft. Concrete Base	78,853	4,511	83,364
1-34	IV	Alameda	5	A	Altamont	Greenville	3.68	7-12-16	Bates, Portland & Ayer	H.C. Boyd	15 ft. Concrete Base	88,639	4,992	93,631
1-35	IV	Alameda	5	A	Easterly Boundary	Greenville	9.59	5-24-22	Oakland Taving Co.	A.C. Spax	Conc. Sdls. & Ash. Conc. Surf.	230,363	11,240	241,603
D-54	IV	"	5	A	Greenville	Easterly Boundary	10.84	8-4-15	Day Labor	G.C. Saxe	Oiled Surfacing	8,264	35	8,299
D-55	IV	"	5	A	Altamont	Greenville	4.21	5-12-20	Day Labor	Consolidated	Gravel Base	6,293	116	6,399
D-56	IV	"	5	A	Altamont	Greenville	1.08	5-9-22	Day Labor	Consolidated	Gravel Base	33,156	208	33,461
D-57	IV	"	5	A	Sastery Boundary	Greenville	12	5-22-22	Day Labor	J.H. Krallier	Constructing Approaches	3,958	8	3,959
D-58	IV	"	5	B	Carroll Overhead Crossing	Santa Rita	5.82	7-20-15	H.G. Vaughn Const. Co.	J.D. Green	18 ft. Concrete Base	63,628	4,448	68,073
D-59	IV	"	5	B	Santa Rita	Delbin	3.24	5-22-22	Bates, Portland & Ayer	H.C. Boyd	18 ft. Concrete Base	54,770	2,434	57,204
D-60	IV	"	5	C	Hayward Union Creek	Valle Vista School	3.12	4-23-14	Thalau Bros.	A.P. Esworth	18 ft. Concrete Base	40,662	2,613	43,275
D-61	IV	"	5	C	Overlanders Corner	Southerly Boundary	8.40	7-19-18	H.O. Ritchie	E. Blockley	18 ft. Concrete Base	169,866	7,860	177,746
D-62	IV	"	5	C	Valle Vista School	Miles	6.21	11-19-14	Day Labor	C.C. Cattrell	Oiled Surfacing	84,263	2,068	86,331
D-63	IV	"	5	C	Hayward Under Crossing	Miles	8.96	5-14-19	Day Labor	P.R. George	Oiled Surfacing	7,135	257	7,392
D-64	IV	"	5	C	Station 500	Station 516	0.30	10-20-21	Day Labor	J.H. Krallier	Gravel Except on	7,866	336	8,201
D-65	IV	"	5	C	Hayward	Oakland	4.22	4-22-14	Hanscom Cemetery Co.	Leon L. Clarke	24 ft. Topsoil Surface	3,211	63,642	66,853
D-66	IV	"	5	C	Westerly Boundary	One	5.86	5-10-22	W.H. Schmidt	W.A. Sath	24 ft. Grading	36,946	3,073	40,019
D-67	IV	"	5	C	Westerly Boundary	One	5.53	5-25-22	Day Labor	W.A. Sath	Rock Surfacing	11,874	2	11,876
D-68	IV	"	5	C	Clay	One	5.93	4-35-24	Day Labor	W.A. Sath	Construct Guard Rail	1,874		1,874
D-69	IV	"	5	C	One	One	10.74	5-23-21	W.H. Schmidt	W.A. Sath	Grading	98,700	9,813	108,513
D-70	IV	"	5	C	One	One	10.74	10-19-22	Day Labor	A.P. Underhill	Rock Surfacing	46,162		46,166
D-71	IV	"	5	C	Point 3 Miles East	Point 3 Miles East	2.62	1-14-25	R.H. Murdoch	C.L. Gaine	Grading & Rock Surfacing	3,718		3,718
D-72	IV	"	5	C	Westerly Boundary	Central House	9.43	8-31-22	Blumenkrans & Arnon	W.A. Sath	Grading & Rock Surfacing	103,774	9,270	112,552
D-73	IV	"	5	C	At Dry Creek Bridge	Central House	11.20	11-20-22	Day Labor	C.L. Gaine	Grading & Rock Surfacing	9,447		9,447
D-74	IV	"	5	C	Dry Town	Dry Town	1.13	6-16-25	Day Labor	C.L. Gaine	Grading & Rock Surfacing	8,286		8,286
D-75	IV	"	5	C	At Southern Boundary	At Southern Boundary	7.68	10-17-19	Municipal Imp. Co.	J.H. Piper	15 ft. Concrete Base	123,962	7,507	131,469
D-76	IV	"	5	C	At Southern Boundary	At Southern Boundary	12.42	7-31-18	W.H. Miller	W.H. Miller	15 ft. Concrete Base	510,534	15,162	525,696
D-77	IV	"	5	C	At Charles Canal By-Pass	Nelson	12.42	9-22-24	R.H. Boleman	W.H. Miller	15 ft. Concrete Base	1,696		1,696
D-78	IV	"	5	C	Chico	Chico	12.77	2-9-15	Whitlock & Gorrell	M.J. Heston	15 ft. Concrete Base	136,597	6,462	143,019
D-79	IV	"	5	C	4th St. Chapmanton	Little Chico Creek	4.40	12-18-15	Day Labor	J.H. Harvell	15 ft. Concrete Base	3,568	514	3,712
D-80	IV	"												

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	RT.	SEC.	FROM	TO	LENGTH MILES	CONTACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST. ENGR.	TOTAL
111-1000	11	Colusa	7	C	Colusa Junction Station 600 (Soc.)	Northerly Boundary	10.67	5-22-15	L.F. Gerdatz	R.R. Hsieh	15 ft. Concrete Base	\$4,110	\$9,347	\$10,457
111-1001	11	Colusa	7-15	B	Colusa Station 600 (Soc.)	County Line	10.73	8-23-19	Jay Labor	R.R. Hsieh	Asphalt Surfacing Base	16,754	16,754	16,754
111-1002	11	Colusa	7-15	B	Colusa Station 600 (Soc.)	County Line	10.73	8-23-19	Jay Labor	R.R. Hsieh	Asphalt Concrete Surfacing	12,544	12,544	12,544
111-1003	11	Colusa	7-15	B	Colusa Station 600 (Soc.)	County Line	8.44	8-23-19	Jay Labor	R.R. Hsieh	15 ft. Concrete Base	5,360	5,360	111,661
111-1004	11	Colusa	14	A	Williams Station 176	Colusa	6.74	9-23-19	C.W. Cross	M.H. Miller	Oiled Surfacing and story	12,604	84	12,688
111-1005	11	Colusa	14	A	Williams Station 176	Colusa	10.55	8-31-23	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1006	11	Colusa	14	A	Williams Station 176	Colusa	6.57	8-31-23	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1007	11	Colusa	14	A	Williams Station 176	Colusa	3.59	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1008	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1009	11	Colusa	14	A	Williams Station 176	Colusa	2.54	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1010	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1011	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1012	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1013	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1014	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1015	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1016	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1017	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1018	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1019	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1020	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1021	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1022	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1023	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1024	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1025	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1026	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1027	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1028	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1029	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1030	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1031	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1032	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1033	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1034	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1035	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1036	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1037	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1038	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1039	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1040	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1041	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1042	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1043	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1044	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1045	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1046	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1047	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1048	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1049	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1050	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1051	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1052	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1053	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1054	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1055	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1056	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1057	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1058	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1059	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1060	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1061	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1062	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1063	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1064	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1065	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1066	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1067	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1068	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1069	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1070	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1071	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1072	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1073	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1074	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1075	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1076	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1077	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1078	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1079	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1080	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1081	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	24,292
111-1082	11	Colusa	14	A	Williams Station 176	Colusa	5.37	8-11-14	Donnerstag, Savage & Penn	M.H. Miller	15 ft. Concrete Base	12,604	12,604	

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	PRI.	SEC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONSTR. ENGR.	TOTAL
D-275	VI	Presno	10	F	Juron Road	Easterly Boundary	8.07	3-3-21	Bates & Borland	H.F. Rappie	15' Concrete Base	\$ 215,143	\$5,017	\$ 220,160
D-276	VI	"	7	F	At Sta. 27+40 & 84+26	Willows	8.20	8-20-21	Day Labor	R.R. Hachitt	Bridge Approaches	7,000	6,000	13,000
D-277	VI	Ogima	7	A	County Line	Willows	4.50	8-23-19	Day Labor	J.B. McWhitt	Gravel Surfacing	6,500	5,000	11,500
D-278	VI	"	7	A	Southerly Boundary	Lependale	3.50	8-2-22	Day Labor	C.S.T. Marchhoff	20 ft. Grated Woodens	18,000	2,045	20,045
D-279	VI	"	65-7	A	At Central Irr. Canal	"	1-3-25	Otto Parlier	"	W.H. Johnson	Two Grated Culverts	18,182	1,390	19,572
D-280	VI	"	40	A	D.M.-Sec. 45-A	"	11.60	12-14-22	"	C.S.T. Marchhoff	Betterment Rock Surfacing	3,666	2,763	6,429
D-281	VI	"	40	A	Willows State Creek	"	1.59	9-24-23	A.W. Kistman	C.S.T. Marchhoff	13,661	4,931	18,592	
D-282	VI	"	27	A	At Stony Creek Bridge	"	5.24	9-24-24	Day Labor	W.H. Irish	Approaches to Bridge	3,941	575	4,516
D-283	VI	"	40	A	Adjoining Town of Willows	"	6.6	1-18-22	Day Labor	C.S.T. Marchhoff	18 ft. Concrete Base	15,321	1,010	16,331
D-284	VI	"	7	A	Willows Creek	Gregit	9.43	7-15-19	Taylor & Terliner	B. Carter	15 ft. Concrete Base & Bridge	79,844	7,504	87,348
D-285	VI	"	7	A	At Walker Creek	"	1.04	7-15-19	Day Labor	J.B. McWhitt	15 ft. Concrete Base	13,902	1,050	14,952
D-286	VI	"	7	A	Willows	Gregit	10.44	9-23-19	Day Labor	W.H. Walker	15 ft. Concrete Base	16,179	1,189	17,368
D-287	VI	"	7	A	Gregit	Northerly Boundary	6.96	6-9-14	P.H. Hoare	W.F. Weston	15 ft. Concrete Base	58,163	2,755	60,918
D-288	VI	"	7	A	Across Hawthright Creek	"	.02	6-14-21	Jenkins & Elton	A. Wallace	Concrete Bridge	9,993	881	10,774
D-289	VI	"	7	A	At Stony Creek	"	6.94	12-14-22	Day Labor	C.S.T. Marchhoff	Concrete Bridge	4,363	263	4,626
D-290	VI	"	7	A	At Hawthright Creek Br.	Northerly Boundary	6.94	11-17-21	Day Labor	A. Wallace	Concrete Base & Guard Rail	4,554	263	4,817
D-291	VI	"	7	A	Getbyville	"	5.48	10-29-21	Pairbanks & Eschetal	L.O. Kennedy	Grading	32,465	54,283	86,748
D-292	VI	"	7	A	Sec. 1, 1.5 S., 3 E.	Southerly Boundary	4.88	8-12-19	Berry, Mackie & Co.	L.O. Kennedy	Grading	64,725	1,984	66,709
D-293	VI	"	7	A	At So. Fork Bridge	"	1.50	8-12-19	Day Labor	"	Grading	7,762	34	7,796
D-294	VI	"	7	A	Southerly Boundary	Garberville	1-5-22	"	Day Labor	"	Rock Surfacing	7,762	34	7,796
D-295	VI	"	7	A	Willits	Garberville	15.61	8-7-21	Day Labor	G.W. Lane	Widening roadway	25,310	1,133	26,443
D-296	VI	"	7	A	Across Bear Gulch	Maranda	.04	11-19-17	Palmer & McGee	E.M. Cameron	Grading	273,359	14,133	287,492
D-297	VI	"	7	A	Station 370+00	Station 680+00	4.35	7-30-21	Frank R. Green	W. Merceith	Concrete Bridge	49,750	1,493	51,243
D-298	VI	"	7	A	At Sta. 94 & Dean Cr.	Station 370+00	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-299	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-300	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-301	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-302	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-303	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-304	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-305	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-306	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-307	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-308	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-309	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-310	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-311	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-312	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-313	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-314	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-315	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-316	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-317	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-318	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-319	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-320	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-321	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-322	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-323	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-324	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-325	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-326	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-327	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-328	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-329	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-330	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-331	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-332	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-333	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-334	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-335	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-336	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-337	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-338	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-339	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-340	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-341	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-342	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-343	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-344	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-345	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-346	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-347	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-348	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-349	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-350	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-351	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-352	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-353	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-354	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-355	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-356	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-357	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-358	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-359	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-360	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-361	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-362	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-363	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-364	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-365	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-366	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-367	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-368	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-369	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-370	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	22,820	1,493	24,313
D-371	VI	"	7	A	Maranda	Jordan Creek	13.75	5-3-19	Day Labor	"	Grading	2		

COMPLETED CONTRACTS, JUNE 30, 1951

CONTRACT NUMBER	DIV.	COUNTY	RTE.	SEC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST. ENG.	TOTAL
D-413	VI	Kern	4	B	Station 335+36	Station 335+36	6.36	11-17-21	Day Labor	C.C. Delaney	2-1/2 ft. Concrete Shoulders	72,288	9,925	73,323
D-414	VI	"	4	B	Station 341+28 B.	Bakersfield	10.96	5-27-21	Day Labor	C.C. Delaney	15 ft. Asphalt Conc. Surf.	108,681	6,998	115,679
D-415	VI	"	4	B	Station 346+12 E. R. 28 Rd.	Bakersfield	12.98	5-27-21	Day Labor	C.C. Delaney	Oiled Surfacing	6,333	276	6,609
D-416	VI	"	4	B	Station 356+12 E. R. 28 Rd.	Bakersfield	2.00	11-17-21	Day Labor	C.C. Delaney	Const. Fave. 2nd Story	57,536	757	58,293
D-417	VI	"	4	B	Station 443	Bakersfield	10.40	3-6-22	Day Labor	C.C. Delaney	Concrete Shoulders	114,669	2	114,671
D-418	VI	"	4	B	Intersection County Hwy. 141	Lerdo Sta. 1235+35.5	10.12	5-27-21	Day Labor	C.B. James	15 ft. 24" Concrete Base	76,020	4,075	80,095
D-419	VI	"	4	B	Beardsley Canal	Lerdo	10.14	1-12-15	Day Labor	H.H. McCall	Reinforced Concrete Bridge	4,599	418	5,017
D-420	VI	"	4	B	Bakersfield	Lerdo	10.14	3-16-15	Day Labor	H.H. McCall	Oiled Surfacing	6,446	280	6,726
D-421	VI	"	4	B	Bakersfield	Beardsley Canal	4.6	8-19-20	Day Labor	H.H. McCall	25 ft. 2nd Story Conc. Pavement	12,605	23	12,628
D-422	VI	"	4	B	Bakersfield	Beardsley Canal	9.03	2-26-14	Day Labor	H.H. McCall	15 ft. Concrete Base	63,557	4,059	67,616
D-423	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-424	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-425	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-426	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-427	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-428	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-429	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-430	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-431	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-432	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-433	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-434	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-435	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-436	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-437	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-438	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-439	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-440	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-441	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-442	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-443	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-444	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-445	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-446	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-447	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-448	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-449	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-450	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-451	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-452	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-453	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-454	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-455	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-456	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-457	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-458	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-459	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-460	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-461	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-462	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-463	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-464	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-465	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-466	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-467	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-468	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-469	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-470	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-471	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-472	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-473	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-474	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-475	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-476	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-477	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-478	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-479	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-480	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-481	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-482	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-483	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-484	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-485	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-486	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-487	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-488	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-489	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-490	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-491	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-492	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-493	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-494	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-495	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-496	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-497	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-498	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-499	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-500	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-501	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-502	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-503	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-504	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-505	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-506	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-507	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-508	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-509	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-510	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-511	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-512	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3,474
D-513	VI	"	4	B	Bakersfield	Pecos	9.09	4-6-15	Day Labor	H.H. McCall	Oiled Surfacing	3,257	217	3

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NO.	DATE	FILE	SEC.	QNTY	UNIT	PRV	CONTRACT	EST. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST. EST.
120	1925	120	120	120	120	120	120	120	20 ft. Conc. B.	60,565	62,253
121	1925	121	121	121	121	121	121	121	15 ft. Conc. Base	142,019	142,019
122	1925	122	122	122	122	122	122	122	Install 24" C.M.F. and Story	146,200	146,200
123	1925	123	123	123	123	123	123	123	15 ft. Concrete Base	137,813	146,422
124	1925	124	124	124	124	124	124	124	18 ft. Concrete Base	41,249	42,924
125	1925	125	125	125	125	125	125	125	Oil Surfacing	43,573	43,573
126	1925	126	126	126	126	126	126	126	Oil Surfacing	43,573	43,573
127	1925	127	127	127	127	127	127	127	Steel & Concrete Bridge	184,066	184,066
128	1925	128	128	128	128	128	128	128	Steel & Concrete Bridge	189,222	198,417
129	1925	129	129	129	129	129	129	129	Walk on Bridge	3,152	3,722
130	1925	130	130	130	130	130	130	130	R.C. Girder Bridge	94,803	96,506
131	1925	131	131	131	131	131	131	131	P.C. Concrete Pavement	170,808	179,315
132	1925	132	132	132	132	132	132	132	P.C. Concrete Pavement	54,242	61,217
133	1925	133	133	133	133	133	133	133	Clear R/W Obstructions	31,124	31,230
134	1925	134	134	134	134	134	134	134	15 ft. Concrete Base	31,499	31,499
135	1925	135	135	135	135	135	135	135	Bank Protection	4,135	4,135
136	1925	136	136	136	136	136	136	136	Bank Protection	3,325	3,325
137	1925	137	137	137	137	137	137	137	Fencing Right of Way	1,491	1,491
138	1925	138	138	138	138	138	138	138	Clean & Paint 4 steel Br.	42,803	45,266
139	1925	139	139	139	139	139	139	139	Willits & Topoka Surface	134,187	146,922
140	1925	140	140	140	140	140	140	140	Asphalt Concrete and Story	71,122	75,735
141	1925	141	141	141	141	141	141	141	20 ft. Concrete Base	79,058	79,058
142	1925	142	142	142	142	142	142	142	21-1/2" Concrete Shoulders	59,741	61,655
143	1925	143	143	143	143	143	143	143	Oil Graded Road	38,160	41,655
144	1925	144	144	144	144	144	144	144	20 ft. Asphalt Surface	34,260	36,775
145	1925	145	145	145	145	145	145	145	Grading	69,143	70,161
146	1925	146	146	146	146	146	146	146	Grading	1,018	1,018
147	1925	147	147	147	147	147	147	147	Grading	316,404	330,276
148	1925	148	148	148	148	148	148	148	Grading	195,301	208,456
149	1925	149	149	149	149	149	149	149	20 ft. Concrete Base	180,218	194,643
150	1925	150	150	150	150	150	150	150	15 ft. Concrete Base	250,247	269,630
151	1925	151	151	151	151	151	151	151	Conc. Base-Asph. Surf.	5,665	5,665
152	1925	152	152	152	152	152	152	152	Oil Surfacing	3,578	3,578
153	1925	153	153	153	153	153	153	153	Oil Surfacing	42,359	45,059
154	1925	154	154	154	154	154	154	154	Grading & Widening	12,953	14,371
155	1925	155	155	155	155	155	155	155	Reinforced Concrete Bridge	2,169	2,261
156	1925	156	156	156	156	156	156	156	Bridge Approaches	4,574	4,574
157	1925	157	157	157	157	157	157	157	Reinforced Concrete Base	138,912	148,659
158	1925	158	158	158	158	158	158	158	15 ft. Concrete Base	320,310	334,279
159	1925	159	159	159	159	159	159	159	Reinforced Concrete Bridge	718	718
160	1925	160	160	160	160	160	160	160	Guard Rail	7,742	7,968
161	1925	161	161	161	161	161	161	161	Approaches	12,337	12,337
162	1925	162	162	162	162	162	162	162	15 ft. Concrete Base	12,661	12,661
163	1925	163	163	163	163	163	163	163	18 ft. Conc. Base-Oil Surf.	10,028	10,678
164	1925	164	164	164	164	164	164	164	Reinforced Concrete Bridge	101,946	106,139
165	1925	165	165	165	165	165	165	165	Asph. Surf. on Bridge	34,564	37,539
166	1925	166	166	166	166	166	166	166	Bank Protection	2,456	2,456
167	1925	167	167	167	167	167	167	167	Asph. Surf. on Bridge	400	400
168	1925	168	168	168	168	168	168	168	Bank Protection	18,629	19,008
169	1925	169	169	169	169	169	169	169	20 ft. Concrete Base	49,629	51,085

[illegible]

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	SPR.	SEC.	PROV.	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONSTRUCTION EXPENSE	TOTAL
D-145	VI	Maricopa	4	D	Sta. 6+58 & Sta. 7+41	Sta. 7+15 to Sta. 104+00 & Sta. 247+00	.02	7-5-17	Day Labor	H.K. Egan	15 ft. Concrete Base	\$ 3,680	\$ 45	\$ 3,680
D-146	VI	"	4	D	Sta. 375+00 & Sta. 397+00	Merced	.15	8-3-19	Day Labor	"	Curbside Shoulders	3,125	1,125	1,125
D-246	VI	"	18	A	Merced	Easterly Boundary	14.89	6-22-19	J.E. Lee	"	15 ft. Concrete Base	3,412.62	15,738	350,000
D-371	VI	"	32	A	Station 0+00	San Luis Creek	8.49	6-15-22	Pacific Const. Co.	H.T. Ruppel	Gravel & 18 ft. Conc. Pavement	172,372	8,077	180,452
D-372	VI	"	32	B	Station 12+00	San Luis Creek	2.50	11-9-23	Day Labor Taylor	J.J. White	Rock Surfacing	181,252	3,077	184,329
D-373	VI	"	32	B	Station 12+00	San Luis Creek	2.50	6-15-22	Blanco & Taylor	"	18 ft. Conc. Pavement	391,786	12,785	404,571
D-308	VI	"	32	C	Los Banos	Easterly Boundary	20.64	1-22-21	W.A. & Rogers Const. Co.	J.J. White	15 ft. Concrete Base	633,140	49,354	684,576
D-450	VI	"	32	C	San Joaquin Overflow Area	"	10.00	5-15-22	Day Labor	Gao. L. Fisher	Rock Batters	24,053	960	25,013
D-451	VI	"	32	C	Los Banos	San Joaquin River	6-17-25	5-22-21	Kaiser Paving Co.	"	Gravel & Rock Surfacing	252,144	4,994	272,812
D-452	VI	Maricopa	28	A	Sta. Cont. 415 VI-Mer-22-A-C	Canby	10.85	5-22-21	Day Labor	A.H. McNease	Concrete Bridge	252,144	4,994	272,812
D-241	VI	"	28	B	Canby	Hat Creek	9.70	5-24-20	Day Labor	S.W. Lowman	Rock & Rock Surfacing	160,000	4,500	164,500
D-377	VI	"	28	B	On West Side of Cedarville Mountain	Sherwin Hill	10-4-15	8-11-21	Day Labor	S.W. Lowman	Gravel	48,459	3,318	51,777
D-101	VI	Maricopa	23	B	Southerly Boundary	Whiskey Canyon	5.80	5-15-17	Day Labor	C.C. Boyer	Concrete Bridges	18,010	366	18,376
D-128	IX	"	23	B	Rock Creek Bridges	"	3.28	4-30-18	Day Labor	C.C. Boyer	Widening Curves, Etc.	42,129	3,386	45,515
D-193	IX	"	23	B	Rock Creek Canyon	"	7.61	3-16-19	Day Labor	R.S. Badger	Gravel	105,631	5,168	110,799
D-239	IX	"	23	B	Whiskey Canyon	McJee Creek	.19	7-13-16	Day Labor	C.C. Boyer	Grading	11,034	274	11,308
D-197	IX	"	23	B	Station 0+00	Devils Punch Bowl	11.70	4-24-18	Day Labor	R.S. Badger	Grading	27,547	1,109	28,656
D-103	IX	"	23	C	Dad Man Creek	Devils Punch Bowl	1.50	6-15-18	Day Labor	R.S. Badger	Retaining	38,276	4,719	42,995
D-194	IX	"	23	C	Dad Man Creek	Toga Road	19.10	8-9-22	Nevada Contracting Co.	R.S. Badger	Retaining	38,276	4,719	42,995
D-307	IX	"	23	C	Dad Man Creek	Dogtown	19.10	8-9-22	Nevada Contracting Co.	R.S. Badger	Retaining	38,276	4,719	42,995
D-457	IX	"	23	C	Dad Man Creek	Dogtown	19.10	8-9-22	Nevada Contracting Co.	R.S. Badger	Retaining	38,276	4,719	42,995
D-131	V	Monterey	2	A	Leguina	Easterly Boundary	4.34	10-28-13	E.O. Buge	J.C. Alabum	Gravel	35,571	3,150	38,721
D-132	V	"	2	A	Leguina	Leguina	4.34	4-30-15	Erma Buge	J.C. Alabum	Gravel	35,571	3,150	38,721
D-137	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-138	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-139	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-140	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-141	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-142	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-143	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-144	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-145	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-146	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-147	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-148	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-149	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-150	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-151	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-152	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-153	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-154	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-155	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-156	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-157	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-158	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-159	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-160	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-161	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-162	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-163	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-164	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-165	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-166	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-167	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-168	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-169	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-170	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-171	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-172	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-173	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-174	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-175	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-176	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-177	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-178	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-179	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-180	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-181	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-182	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-183	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-184	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-185	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-186	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-187	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-188	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-189	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-190	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-191	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-192	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-193	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-194	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-195	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-196	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-197	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-198	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-199	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-200	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-201	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-202	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-203	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102	3,108	54,210
D-204	V	"	2	A	Leguina	Easterly Boundary	4.34	9-19-15	Day Labor	H.S. Tolm	15 ft. Concrete Base	51,102		

CONTRACT NUMBER	SECTION	PROPERTY	SEC.	FROM	TO	SECT. WIDES	CONTIN. & DRIVE	CONTRACTOR	DES. ENGINEER	NOTE OF AD	COMPLETION	ENSTR.	TOTAL
1	1	Monterey	66	W. 1/2 of San Suen	San Suen Street	11.38	11-21	Bass & Messy	H.P. Marshall	grading	1,097.74	25,953	\$ 333,637
2	2	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	Grading	1,097.01	29,123	1,126,124
3	3	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Conc. concrete base	2,214	2,758	23,672
4	4	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
5	5	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
6	6	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
7	7	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
8	8	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
9	9	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
10	10	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
11	11	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
12	12	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
13	13	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
14	14	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
15	15	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
16	16	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
17	17	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
18	18	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
19	19	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
20	20	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
21	21	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
22	22	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
23	23	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
24	24	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
25	25	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
26	26	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
27	27	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
28	28	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
29	29	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
30	30	Monterey	66	Across Ontario	San Suen Street	14.66	9-1-22	Geo. Pollock Co.	E.H. Brown	15 ft. Concrete base	2,214	2,758	23,672
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COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	PTE.	SQC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST. WARR.	TOTAL	
D-187	VI	San Diego	N	C	At Lee Plaza Cr. & E. of Acorn Ave. to R. Bridge		2-14-18	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463	
D-207	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Relief Conc. Arch Bridge	10,847	1,737	12,584	
D-402	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Rebuilding R. Fence	5,968	239	6,207	
D-403	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		15 ft. Concrete Base	107,160	8,932	116,092	
D-58	VI	"	N	C	Lee Flores	Westerly Boundary	11-14	8-6-16	Day Labor	C.M. Anley	Oil Surfacing, Base	15,298	350	15,648	
D-63	VI	"	N	C	Lee Flores	Westerly Boundary	11-14	8-6-16	Day Labor	C.M. Anley	P.C. Reinforced Pavement	123,254	6,233	129,487	
D-65	VI	"	N	C	Lee Flores	Westerly Boundary	11-14	8-6-16	Day Labor	C.M. Anley	P.C. Reinforced Concrete Bridge	131,627	2,690	134,317	
D-467	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Reinforced Concrete Bridge	73,609	4,589	78,198	
D-125	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Reinforced Concrete Bridge	73,609	4,589	78,198	
D-237	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Reinforced Concrete Bridge	73,609	4,589	78,198	
D-28	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Reinforced Concrete Bridge	73,609	4,589	78,198	
D-94	VI	"	N	C	Acorn Ave. to R. Bridge		10-6-24	Day Labor	O.W. Monroe		Reinforced Concrete Bridge	73,609	4,589	78,198	
D-223	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-130	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-181	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-289	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-204	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-156	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-166	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-180	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-193	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-263	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-266	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-65	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-284	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-443	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-476	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-296	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-231	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-268	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-462	VI	"	N	C	Through El Cajon		2-41	8-10-19	Day Labor	O.W. Monroe		Grading	\$ 463	7	\$ 463
D-349	IV	San Francisco	55	A	Stout Boulevard	Smith Road	7-34	12-23-21	P.L. Burr	L.C. Winkelman, Jr.	Grading & Rock Surfacing	234,518	20,606	255,124	
D-561	IV	San Francisco	55	A	Stout Boulevard	Smith Road	7-36	12-23-21	Day Labor	R.H. Byrnes	Rock Surfacing	1,363	57	1,420	
D-563	IV	San Francisco	55	A	Stout Boulevard	Smith Road	7-36	12-23-21	Day Labor	R.H. Byrnes	Rock Surfacing	13,956	76	14,033	
D-288	X	San Joaquin	4	A	At Colma & Montecito	Turner Station	2-60	8-20-19	Day Labor	P.C. Hewitt	15 ft. Concrete Base	6,886	2,164	9,050	
D-765	X	"	4	A	At Colma & Montecito	Turner Station	12-27	7-19-19	Day Labor	P.C. Hewitt	P.C. Reinforced Pavement	298,873	10,359	309,232	
D-289	X	"	4	A	At Colma & Montecito	Turner Station	12-27	7-19-19	Day Labor	P.C. Hewitt	15 ft. Concrete Base	11,289	1,440	12,729	
D-286	X	"	4	B	At Colma & Montecito	Turner Station	4-72	7-19-19	Day Labor	P.C. Hewitt	15 ft. Concrete Base	13,701	3,625	17,326	
D-394	X	"	4	D	At Jantun Slough	Northwesterly boundary	4-0	9-22-21	Day Labor	J.P. Knapp	Pav. Br. Apprs. & Guard Rail	2,765		2,765	
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										
D-394	X	"	4	D	See D-402 & See S.J. 4-4-D										

COMPLETED CONTRACTS, JUNE 30, 1926.

[illegible]

COMPLETED CONTRACTS, JUNE 30, 1926.

[illegible]

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	PRD.	SEC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST.- ANSP.	TOTAL
M-51	11	Shasta	A	A	Southerly Boundary Cotton Creek & Oregon Cotton Creek & Oregon Cotton Creek & Oregon	Bedding Bedding Bedding	10.63	8-31-22	Day Labor Day Labor Day Labor	E. C. Sullivan E. C. Sullivan E. C. Sullivan	Guard Rail, Culv. & Fr. Pipe, Cotton Creek, & Oregon Cotton Creek, & Oregon Cotton Creek, & Oregon	\$ 6,400 52,010 3,077	854 50,007 1,077	7,527 53,087 4,154
M-52	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	7 1/2' Drain, Guard Rail & Culvert Par. Apr. & Widen Inverness	\$ 1,621 2,466	177 502	1,858 2,668
M-53	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Painting Bridges	36,075	3,001	39,076
M-54	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-55	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-56	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-57	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-58	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-59	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-60	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-61	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-62	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-63	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-64	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-65	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-66	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-67	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-68	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-69	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-70	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-71	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-72	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-73	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-74	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-75	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-76	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-77	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-78	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-79	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-80	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-81	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-82	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-83	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-84	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-85	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-86	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-87	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-88	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-89	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-90	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-91	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-92	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-93	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-94	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-95	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-96	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501
M-97	11	"	A	A	At Owyee Cr., Clear Cr. & China Gulch	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	36,075	3,607	39,682
M-98	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	81,201	8,120	89,321
M-99	11	"	A	A	At Sulphur, Boulder, Silt, Wagon Spring & Churn Crs.	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	34,353	3,435	37,788
M-100	11	"	A	A	Approach to North River Bridge at Redding	Bedding	10.63	8-31-22	Day Labor	E. C. Sullivan	Concrete Bridges	3,183	318	3,501

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CONTRACT NUMBER	DIV.	COUNTY	SEC.	FROM	TO	CONTRACT LENGTH	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COMPANY	AMOUNT	TOTAL
D-343	X	Stanislaus	4	Southerly Boundary	Northerly Boundary	2.30	2-15-13	Day Labor	C. B. Boyer	Grading, Shading & Wash, Conc.	W. J. White	18,000	18,000
D-344	X	Stanislaus	4	Ceres	Northerly Boundary	2.30	2-15-13	Day Labor	C. B. Boyer	Grading, Shading & Wash, Conc.	W. J. White	18,000	18,000
D-345	X	Stanislaus	4	A. M. W. of Riverbank	Tuolumne River Bridge	1.80	10-18-13	Standard Paving Co.	C. O. Dingle	15 ft. Asphalt Conc. Surface	W. J. White	33,300	33,300
D-346	X	Stanislaus	13	A	At Riverbank	1.69	4-10-18	Alfred R. Vogt	J. A. McWhitt	Grading, 22 ft. Concrete Base	W. J. White	25,451	25,451
D-347	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-348	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-349	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-350	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-351	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-352	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-353	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-354	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-355	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-356	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-357	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-358	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-359	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-360	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-361	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-362	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-363	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-364	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-365	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-366	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-367	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-368	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-369	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-370	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-371	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-372	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-373	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-374	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-375	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-376	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-377	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-378	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-379	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-380	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-381	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-382	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-383	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-384	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-385	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-386	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-387	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-388	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-389	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-390	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-391	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-392	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-393	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-394	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-395	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-396	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-397	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-398	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-399	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-400	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-401	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-402	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-403	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-404	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-405	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-406	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-407	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-408	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-409	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-410	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-411	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-412	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-413	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-414	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-415	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-416	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-417	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-418	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-419	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-420	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-421	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-422	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-423	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-424	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-425	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-426	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-427	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-428	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-429	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-430	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-431	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-432	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-433	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-434	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-435	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-436	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,155
D-437	X	Stanislaus	13	A	Salida	13.91	11-6-18	Day Labor	C. B. Boyer	Grading, 22 ft. Concrete Base	W. J. White	1,155	1,

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIST.	COUNTY	REL.	SEC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	ENG.	TOTAL
196	VI	Tulare	4	B	Tipton	Tulare	9.18	7-2-17	T.E. Shafer	P.S. Badger	15 ft. Concrete Base	\$ 122,827	\$6,980	\$ 129,715
D-142	VI	"	4	B	Through Tipton	"	4.97	7-2-17	Valley Park & Const. Co.	W.K. Reeder	A.C. Surf. and Underdrains	7,451	190	8,041
D-188	VI	"	4	B	17 C. M. Visalia	Tulare	9.16	8-1-17	J.H. Shafer	A.P. Garlinghouse	15 ft. Concrete Base	102,336	5,954	108,290
149	VI	"	4-10	D.B	Gothen	Visalia	6.42	8-10-15	White & Gaskill	A.P. Garlinghouse	15 ft. Concrete Base	61,338	4,092	65,432
D-232	VI	"	4-10	D.B	Visalia	Oak Grove School	3.21	5-10-21	J.S. Caldwell	W.K. Reed	15 ft. Asphalt. Conc. Surf.	27,569	2,748	30,316
D-233	VI	"	4-10	D.B	Visalia	Oak Grove School	3.21	10-10-19	Day Labor	Comp. Shalts.	20,769	2,1	22,869	
D-234	VI	"	4	B	Gothen	Western Boundary	8.97	4-1-15	W.A. Williams & Sons	C.V. James	15 ft. Concrete Base	31,111	2,303	33,414
D-94	VI	"	4	B	Gothen	Northerly Boundary	5.35	7-1-15	W.A. Williams & Sons	S.J. Pardee	Oil Surface	1,391	793	2,184
D-95	VI	"	4	B	Gothen	Traver	8.39	7-1-15	Day Labor-Discontinued		Oil Surface	11	6	17
D-96	VI	"	10	A	At Kings River Bridge	Westley Boundary	2.20	6-26-17	Day Labor	A.P. Garlinghouse	15 ft. Concrete Base	21,440	5	21,445
D-367	VI	"	10	A	Western Boundary	Neat Canyon	3.34	7-2-15	White & Gaskill	E.L. Stump	15 ft. Concrete Base	29,153	2,158	31,311
D-368	VI	"	10	A	Three Rivers	Siquia Matil Park	5.55	5-24-22	Nevada Contracting Co.	E.L. Stump	Grd. & Rock Surfacing	155,335	12,855	168,190
D-332	VI	Tulare	13	A	Western Boundary	Siquia Matil Park	5.91	1-4-23	Cancelled		Rock Surfacing	209,468	6,917	216,385
D-333	VI	"	13	A	Western Boundary	1 M.N. Keystone	10.64	10-15-21	Cancelled		Graveling Conc. Aggregate	73,766	2,697	76,463
D-334	VI	"	13	A	Western Boundary	Keystone	11.01	9-11-19	Day Labor	H.C. Darling	Grading	43,776	2,440	46,216
D-335	VI	"	13	A	Keystone	Santa Fe	11.01	9-11-19	Day Labor	H.C. Darling	Grading	43,776	2,440	46,216
D-336	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-337	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-338	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-339	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-340	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-341	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-342	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-343	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-344	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-345	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-346	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-347	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-348	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-349	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-350	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-351	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-352	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-353	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-354	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-355	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-356	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-357	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-358	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-359	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-360	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-361	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-362	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-363	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-364	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-365	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-366	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-367	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-368	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-369	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-370	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-371	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-372	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-373	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-374	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-375	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-376	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-377	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-378	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-379	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-380	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-381	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-382	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-383	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-384	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-385	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-386	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-387	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-388	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-389	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-390	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-391	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-392	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-393	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-394	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-395	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-396	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-397	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-398	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-399	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-400	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-401	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-402	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-403	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-404	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-405	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-406	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-407	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-408	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-409	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-410	VI	"	13	B	Langston	Santa Fe	3.42	9-2-21	Day Labor	L.E. McDugal	15 ft. Concrete Base	104,584	6,227	110,811
D-411	VI	"	13											

COMPLETED CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	HTK. SEC.	FROM	TO	LENGTH MILES	CONTRACT DAYS	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST. SAV.	TOTAL
D-97	III	Yuba	7	A 1st Station 220	Winters Wye	1.3	1-20-26	Day Labor	C.M. Butts	Pipe Culvert	26,420	20	26,440
D-240	III	Yolo-Solano	7	A 2nd Station 220	Zamora	10.71	4-20-26	Geo. S. Benson & Son	P.H. Baker	15' & 18" Concrete Base	275,334	7,771	283,105
D-268	III	Yolo	7	B Woodland			8-11-26	Day Labor	H.L. Wainfort	Painting Macadam	6,013	68	6,081
D-359	III	"	7	B 3rd Station 220	Gage Creek Bridge	.16	6-11-26	Day Labor		Painting Approaches	5,222		5,250
D-191	III	"	7	C 4th Station 220	Huckney	10.05	7-12-18	C.H. & A.M. Gerrill	M.T. Beaton	15 ft. Concrete Base	236,300	8,932	245,232
D-158	III	"	7	C 5th Station 220	Marysville	9.21	7-23-18	P.E. Frey	H.C. Boyden	15 ft. 21" Macadam	67,700	4,944	72,644
D-274	III	Yuba	3	B 6th Station 220	Bear River	0.80	8-23-22	Day Labor	No Work Done	Rock Surfacing	20,905	1,908	22,813
D-426	III	"	25	A 7th Station 220	Southfork Boundary								
D-342	III	Yuba-Nevada	25	A 8th Station 220	See Contract D-342	3.33	4-16-15	E.F. Rodden & Son	M.P. Ireland	15 ft. Concrete Base	34,097	3,203	37,300
D-128	III	Yuba	3	A 9th Station 220	Southfork Boundary	.04	3-28-19	Day Labor	C.F. Heintze	15' & 21" Concrete Base	1,735	432	2,167
D-201	III	"	3	A 10th Station 220	Appra. to Dry Cr. Cressopp & Best Slough Brs.	8.20	12-19-17	Blumenrath & Vernon	C.M. Butts	Mac.Shldrs. & 20 ft. Bit. Mac.	139,470	4,096	143,566
D-154	III	"	25	A 11th Station 220	Southfork Boundary	11.07	5-11-17	Prison Labor	H.W. Brown	Grading	109,225	1,627	111,162
D-431	V	General		A 12th Station 220	Prison Labor				Lloyd Aldrich	Test Road			31,226
M-24	V	Various		A 13th Station 220	Prison Labor					Painting Bridges			31,226
M-30	V	Various		A 14th Station 220	Prison Labor				H.M. Sturges	Painting Bridges			10,068

INCOMPLETE CONTRACTS, JUNE 30, 1926.

CONTRACT NUMBER	COUNTY	RE.	SAC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION	CONST. ENGR.	EXPENDITURES TO JUNE 30, 1926
													TOTAL
D-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-1055-1056-1057-1058-1059-1060-1061-1062-1063-1064-1065-1066-1067-1068-1069-1070-1071-1072-1073-1074-1075-1076-1077-1078-1079-1080-1081-1082-1083-1084-1085-1086-1087-1088-1089-1090-1091-1092-1093-1094-1095-1096-1097-1098-1099-1100-1101-1102-1103-1104-1105-1106-1107-1108-1109-1110-1111-1112-1113-1114-1115-1116-1117-1118-1119-1120-1121-1122-1123-1124-1125-1126-1127-1128-1129-1130-1131-1132-1133-1134-1135-1136-1137-1138-1139-1140-1141-1142-1143-1144-1145-1146-1147-1148-1149-1150-1151-1152-1153-1154-1155-1156-1157-1158-1159-1160-1161-1162-1163-1164-1165-1166-1167-1168-1169-1170-1171-1172-1173-1174-1175-1176-1177-1178-1179-1180-1181-1182-1183-1184-1185-1186-1187-1188-1189-1190-1191-1192-1193-1194-1195-1196-1197-1198-1199-1200-1201-1202-1203-1204-1205-1206-1207-1208-1209-1210-1211-1212-1213-1214-1215-1216-1217-1218-1219-1220-1221-1222-1223-1224-1225-1226-12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INCOMPLETE CONTRACTS. JUNE 30, 1926.

CONTRACT NUMBER	DIV.	COUNTY	RTE.	SEC.	FROM	TO	LENGTH MILES	CONTRACT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION ENSTR.	EXPENDITURES TO JUNE 30, 1926	TOTAL
D-131	II	Medoc	28	C	Alturas	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-132	II	Monterey	28	B	San Antonio Sec-5-B - D.M. 107-sec-2-B.C	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-133	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-134	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-135	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-136	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-137	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-138	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-139	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-140	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-141	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-142	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-143	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-144	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-145	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-146	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-147	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-148	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-149	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-150	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-151	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-152	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-153	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
D-154	III	Nevada	38	B	Across Truckee River near Hinton	10.84	6-8-26	George Porter	Rock Surfacing	\$	\$	54		
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APPENDIX R
AVERAGE CONTRACT PRICES
1912 to June 30, 1926

AVERAGE CONTRACT PRICES, ¹1912-1916 (INCLUSIVE).

Year	1Grading (per cu. yd.)	Asphaltic concrete including all materials (per ton)	Portland Cement Concrete Pavement				
			Concrete including all materials (per cu. yd.)	Sand delivered (per ton)	Broken stone and gravel delivered (per ton)	Cement delivered (per bbl.)	2Concrete exclusive of materials (per cu. yd.)
1912.....	\$0 39	\$6 04	\$5 82	4	4	\$1 61	4
1913.....	46	6 46	5 91	\$0 56	\$0 58	1 65	\$2 56
1914.....	51	6 71	6 75	54	85	1 70	3 03
1915.....	45	6 80	6 26	58	76	1 74	2 84
1916.....	37	-----	6 37	60	76	1 80	2 90
5Average.....	\$0 49	\$6 49	\$6 35	\$0 56	\$0 78	\$1 70	\$2 92

AVERAGE CONTRACT PRICES, ¹1917 AND 1918.

Year	¹ Grading (per cu. yd.)	Asphaltic concrete including all materials (per ton)	Portland Cement Concrete Pavement				
			Concrete including all materials (per cu. yd.)	Sand delivered (per ton)	Broken stone and gravel delivered (per ton)	Cement delivered (per bbl.)	² Concrete exclusive of materials (per cu. yd.)
1917.....	\$0 73	\$8 52	\$8 03	\$0 66	\$0 86	\$1 80	\$4 17
1918.....	78	-----	\$10 51	1 05	1 28	2 20	5 53
⁵ Average.....	\$0 74	\$8 52	\$8 67	\$0 76	\$0 96	\$1 90	\$4 51

AVERAGE CONTRACT PRICES, ¹1919 AND 1920 (TO JUNE 30, 1920).

Year	1Grading (per cu. yd.)	Asphaltic concrete including all materials (per ton)	Portland Cement Concrete Pavement				
			Concrete including all materials (per cu. yd.)	Sand delivered (per ton)	Broken stone and gravel delivered (per ton)	Cement delivered (per bbl.)	2Concrete exclusive of materials (per cu. yd.)
1919	\$0 96	\$9 07	\$13 08	\$1 10	\$1 33	\$2 64	\$6 37
21920	1 10		16 25	1 23	1 41	2 68	7 64
5Average	\$1 01	\$9 07	\$14 82	\$1 17	\$1 37	\$2 66	\$7 00

AVERAGE CONTRACT PRICES, ¹1921 AND 1922.

(Costs are from June 30, 1920, to June 30, 1921, and June 30, 1921, to June 30, 1922.)

Year	¹ Grading (per cu. yd.)	Asphaltic concrete including all materials (per ton)	Concrete including all materials (per cu. yd.)	Sand delivered (per ton)	Broken stone and gravel delivered (per ton)	Cement delivered (per bbl.)	² Concrete exclusive of materials (per cu. yd.)
1921.....	\$0 94	\$9 40	\$17 34	\$1 74	\$2 09	\$3 39	\$7 97½
1922.....	71	7 92	14 29	1 47	1 77	3 10	5 01
³ Average.....	\$0 78	\$7 98	\$15 75	\$1 63	\$1 94	\$3 23	\$6 96

AVERAGE CONTRACT PRICES, ¹1923 AND 1924.

(Costs are from June 30, 1922, to June 30, 1923, and from June 30, 1923, to June 30, 1924.)

Year	¹ Grading (per cu. yd.)	Asphaltic concrete including all materials (per ton)	Concrete including all materials (per cu. yd.)	Sand delivered (per ton)	Broken stone and gravel delivered (per ton)	Cement delivered (per bbl.)	² Concrete exclusive of materials (per cu. yd.)
1923.....	\$0 74	\$8 10	\$13 18	\$1 31	\$1 80	\$2 96	\$5 16
1924.....	75	7 27	13 49				
Average.....	\$0 74	\$7 75	\$13 40	\$1 31	\$1 80	\$2 96	\$5 16

AVERAGE CONTRACT PRICES, ¹1925 AND 1926.

(Costs are from June 30, 1924, to June 30, 1925, and from June 30, 1925, to June 30, 1926.)

Year	¹ Grading (per cu. yd.)	Asphaltic concrete, including all materials (per ton)	Portland cement concrete pavement including all materials (per cu. yd.)
1925.....	\$0 59	\$6 43	⁷ \$10 85
1926.....	0 44	5 13	710 58
⁵ Average.....	\$0 53	\$5 80	\$10 73

¹ Includes all classifications, except that structure excavation and preparation of subgrade are not included in the averages for 1924 to 1926. These items were bid on separately from the grading.

² Contractors bid upon this item in most cases prior to June 30, 1923, the state supplying all materials.

³ Only a six-months period, January 1, 1920, to June 30, 1920.

⁴ In 1912 contractors in all cases except one furnished concrete aggregates.

⁵ Weighted average.

⁶ In 1917 and 1918 the paying concrete was enriched from 1:2½:5 mixture to 1:2:4. In the prices stated allowance has been made for this change.

⁷ From June 30, 1923, to June 30, 1926, all materials were furnished by the contractors.

THIRD BIENNIAL REPORT

OF THE

Department of Institutions

OF THE

STATE OF CALIFORNIA

Two Years Ending June 30, 1926



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1926

DEPARTMENT OF INSTITUTIONS

OF THE

STATE OF CALIFORNIA

EXECUTIVE OFFICE

Forum Building, Sacramento, California.

VACANT	Director
E. G. TWOGOOD	Secretary and Acting Director
CHAS. F. WAYMIRE	Deportation Agent
CARL E. APPEGATE	Chief Clerk
DR. D. C. WILLIAMS	Supervisor Private Institutions
RUTH M. MORSE	Stenographer
J. ESTELLE WADE	Stenographer
PEARL M. HAYS	Typist

INDUSTRIAL HOME FOR THE ADULT BLIND

Oakland, California.

DOUGLAS KEITH	Superintendent
M. L. GILCHRIST	Secretary

INDUSTRIAL FARM FOR WOMEN

Sonoma, California.
(Closed)

CORRECTIONAL SCHOOLS.

VENTURA SCHOOL FOR GIRLS

Ventura, California.

DR. OLIVE P. WALTON	Superintendent
MISS F. STELLA MCCUSKEY	Secretary

WHITTIER STATE SCHOOL

Whittier, California.

F. C. NELLES	Superintendent
ELMER KNOX	Secretary

PRESTON SCHOOL OF INDUSTRY

Waterman, California.

O. H. CLOSE	Superintendent
JOHN WAKEFIELD	Secretary

HOMES FOR THE FEEBLE-MINDED.

SONOMA STATE HOME

Eldridge, California.

DR. F. O. BUTLER	Superintendent
J. J. SASSENATH	Secretary

PACIFIC COLONY

Spadra, California.

DR. GEO. S. BLISS	Superintendent
	Secretary

HOSPITALS FOR INSANE.

AGNEWS STATE HOSPITAL

Agnew, California.

DR. LEONARD STOCKING	Superintendent
MRS. RHODA E. LOVE	Secretary

MENDOCINO STATE HOSPITAL

Talmage, California.

DR. DONALD R. SMITH-----Superintendent
GERTRUDE ELLIOTT-----Secretary

NAPA STATE HOSPITAL.

Imola, California.

DR. G. W. OGDEN-----Superintendent
R. E. JEFFREY-----Secretary

NORWALK STATE HOSPITAL

Norwalk, California.

DR. EDWIN WAYTE-----Superintendent
L. E. McDONALD-----Secretary

SOUTHERN CALIFORNIA STATE HOSPITAL

Patton, California.

DR. G. M. WEBSTER-----Superintendent
MRS. IDA K. MOISAN-----Secretary

STOCKTON STATE HOSPITAL

Stockton, California.

DR. FRED P. CLARK-----Superintendent
GEO. A. BROWN, JR.-----Secretary

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LETTER OF TRANSMITTAL.

HON. FRIEND WM. RICHARDSON,
Governor of California,
Sacramento, California.

DEAR SIR: In compliance with the provisions of law, I have the honor to submit this report as Acting Director of Institutions for the biennium ending June 30, 1926. This duty devolves upon me because of the resignation, on March 1, 1926, of Mr. Walter D. Wagner, former director. Much constructive work was carried on under his administration, and at no time in the history of the institutions have they functioned more efficiently than during the past biennium. There have been but few changes in the personnel of the institutions under the jurisdiction of this department. At Napa State Hospital Dr. J. M. Seanland, who had been in charge as medical superintendent for three years, resigned on December 1, 1925, and Dr. G. W. Ogden, who had been first assistant physician for many years, was appointed to the vacancy. It has been somewhat difficult, at times, to keep the medical staff filled, as the entrance salary and civil service requirements were somewhat of a bar in securing young physicians, who are to be desired on account of their up-to-date knowledge and adaptability to training. Through the cooperation of this department and the civil service commissioner, however, these conditions have been remedied, and the hospitals will be able to secure the services of first class assistant physicians.

INSTITUTION POPULATION.

As usual, there has been an increase in the population of our institutions, the greatest increase, of course, being in the state hospitals for the insane. During the biennium 8113 patients were received in the six state hospitals, while 4250 were discharged, and 2378 died. On June 30, 1924, there were 11,637 patients in these state hospitals; on June 30, 1926, there were 12,712 patients, an increase of 1075, or approximately 9 $\frac{1}{4}$ per cent. The increase for the previous biennium was only 346, or about 3 per cent. In all institutions under the jurisdiction of this department there were 16,016 inmates on June 30, 1926, as compared with 14,544 on June 30, 1924, an increase of 1472, or approximately 10 per cent. Had it not been for the work of this department in conducting an intensive campaign of deportation, the increase would have been much greater, as 582 patients were returned to other states and countries from the hospitals alone, while 413 inmates of other institutions were also deported, thus reducing the population and relieving the state of the cost of caring for a total of 995 inmates. The saving to the state is reflected in the table attached to the report of the deportation agent, and it is apparent that the appropriation of funds to carry on this work is good business policy. The sum of \$75,000 has been requested for this work in our budget for the next biennium, so that there may not be the necessity of asking for an emergency appropriation, as was done during the past two years.

Sonoma State Home for Feeble-Minded increased 355 during the two-year period. The institution was able to absorb this increase on account of new buildings which have been constructed, although the institution is full to capacity, and still has a large waiting list. With the completion of buildings now under construction at Pacific Colony, this condition will be relieved, although it will probably be a year before Pacific Colony will be ready for inmates.

The three correctional schools, Preston School of Industry, Whittier State School, and Ventura School for Girls, show very slight increase for the biennium. There were 1022 inmates June 30, 1924, and 1064 June 30, 1926, an increase of only 42. However, had it not been that 410 boys who were committed to Preston School of Industry were returned to other states and countries as nonresidents and aliens by this department, the situation at Preston would have been critical, as the school is full to overflowing, and has been for the past three years. Buildings now under construction will relieve this situation to a great extent, but it will still be necessary to exercise a careful watch over the population to keep it within bounds.

Reference to the following table shows that on June 30, 1926, there was an excess of 1085 patients over normal capacity in the state hospitals. On June 30, 1924, this excess was 1243. As stated before, the increase during the two years was 1075, or just about equal the excess, so that our building campaign during the biennium has just been able to take care of the excess which existed two years ago, without providing for any increase. Buildings now projected and those for which appropriations have been requested in the budget for the coming biennial period should provide sufficient room to take care of the patients without crowding.

CALIFORNIA STATE HOSPITALS.

Statement Showing Capacity and Population, June 30, 1926.

<i>Hospitals</i>	<i>Normal Capacity</i>			<i>Actual Population</i>			<i>Excess</i>
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>	
Agnews -----	854	637	1,491	1,005	841	1,846	355
Mendocino -----	638	383	1,021	740	386	1,126	105
Napa -----	1,531	1,336	2,867	1,508	1,337	2,845	---
Norwalk -----	715	627	1,342	658	588	1,246	---
Southern California -----	1,297	1,185	2,482	1,492	1,138	2,630	195
Stockton -----	1,630	957	2,587	1,842	1,175	3,017	430
Totals -----	6,665	5,125	11,790	7,245	5,465	12,710	1,085

IMPROVEMENTS.

Among the many splendid improvements made during the last two years are the following:

Agnews State Hospital.

- Home for married employees.
- Residence for business manager.
- Two 15,000 gallon water tanks.
- New ice and refrigeration plant.
- Purchase of 178 acres of fine farm land.

Mendocino State Hospital.

Splendid new receiving hospital with capacity for sixty patients. Completely equipped with surgery, hydrotherapy, laboratory, dental surgery, examination rooms, and hospital quarters for employees, with 15 bed capacity.

- New boiler house, boiler and equipment.
- Many other minor improvements.

Napa State Hospital.

Cottage for 100 female patients.
Addition to Francis Cottage to accommodate 50 male patients.
New coils in refrigerating plant.
Improvements at Dozier cottages.

Norwalk State Hospital.

New 265-h.p. boiler installed.
Four ward buildings, two for males and two for females, each having a capacity of 120 patients.
Reinforced concrete industrial building.
Receiving building, fully equipped, to accommodate 120 patients..

Southern California State Hospital.

Three cottages for patients.
One cottage for employees.
Two 2-story ward buildings.

Stockton State Hospital.

Two cottages at the farm to house 240 patients.
New central kitchen at farm.
New boilers at female department.
New well and pump.
New equipment in laundry.

Sonoma State Home.

Cottage for day employees.
Underground electric system.
New fire protection system.
Automatic lawn sprinklers.
New 250-h.p. boiler installed.
Three cottages for inmates, capacity 80 each.
New bake oven.

Whittier State School.

New reservoir, capacity 1,500,000 gallons.
Remodeled main kitchen.

Ventura School for Girls.

Fine new residence for superintendent.
Repairs to roads.
Repairs to ice plant.

Preston School of Industry.

Remodeled old laundry quarters and trades building.
Constructed 630 feet of wooden flume at water ditch.
Manufactured 650,000 bricks.

Industrial Home for the Adult Blind.

New dining room for employees.
New equipment for kitchen and bakeshop.
Tile roof on recreation building.

COLLECTIONS AT STATE HOSPITALS.

The collections at the state hospitals for the insane for the year ending June 30, 1926, show an increase of \$17,315.79 over the previous year. The total collections for the biennial period amounted to \$1,019,668.25. In addition, the Sonoma State Home collected \$116,067.52, making a grand total of \$1,133,327.57 turned into the general fund of the state treasury.

This department collected during the biennium for commitment and transportation expense the sum of \$23,919.96, showing a substantial increase over the previous two years.

PRIVATE SANITARIA.

The law governing private sanitarium was amended at the 1925 session of the legislature to provide for a license fee of fifty dollars per year for these institutions. Under this provision, licenses have been issued to fifty-four institutions caring for mental cases, as shown in the list printed elsewhere in this report. A supervisor of private institutions was appointed on January 25, 1926, who makes regular and thorough inspection of all licensed institutions, and is constantly on the watch for those who are caring for mental cases without license.

QUARTERLY MEETINGS.

There have been regular quarterly meetings held at the different state hospitals, those attending including the medical superintendents, members of the Board of Control, the Civil Service Commissioner, the Director of Institutions, the Chief of the Division of Architecture, and others. These meetings have been of great benefit, as many important subjects have been discussed and problems worked out. Papers have been presented by some of the medical superintendents. Among these was one by Dr. G. M. Webster, Medical Superintendent of the Southern California State Hospital, on the subject of "Vitamins," and another by Dr. G. W. Ogden, Medical Superintendent of the Napa State Hospital, his subject being, "The Substitution of Postum Cereal for Coffee." These articles are printed in full elsewhere in this report.

PER CAPITA COSTS.

The following table shows the yearly per capita costs at each of the institutions, these costs being based on total expenditures for salaries and maintenance, but not including expenditures for permanent improvements.

<i>Institution</i>	<i>76th fiscal year ending June 30, 1925</i>		<i>77th fiscal year ending June 30, 1926</i>	
	<i>Average population</i>	<i>Per capita</i>	<i>Average population</i>	<i>Per capita</i>
Agnews State Hospital.....	1,817	\$275 46	1,843	\$272 28
Mendocino State Hospital.....	1,087	290 32	1,115	289 81
Napa State Hospital.....	2,671	243 91	2,818	227 09
Norwalk State Hospital.....	1,053	266 40	1,178	266 92
Sonoma State Home.....	1,877	269 89	2,038	251 27
Southern California State Hospital.....	2,390	256 32	2,531	231 82
Stockton State Hospital.....	2,899	237 60	2,992	240 85
Preston School of Industry.....	539	574 68	533	592 68
Whittier State School.....	315	643 04	311	643 10
Ventura School for Girls.....	165	711 57	170	663 72
Industrial Home for Adult Blind.....	129	394 29	127	420 94

It will be noted that in most of the institutions the per capita cost for the seventy-seventh fiscal year is lower than for the seventy-sixth, although, as stated before, they have never been more efficiently conducted, and the wards of the state have had the best of care. Food and medical supplies are of the best to be had in the market, and the equipment in our state hospitals is of the most modern type. A goodly portion of reduction in cost is due to the products raised and manufactured by the institutions, and we can not too strongly recommend the purchase of additional farm land, and the erection of suitable industrial

buildings, so that as an institution grows it may keep pace with its population in the production of foodstuffs and the manufacture of various articles of wearing apparel and furniture. As an example of what can be done, and has been done, Norwalk State Hospital has manufactured a large quantity of fiber furniture, not only for its own use, but has also furnished Whittier State School with a large order. Southern California State Hospital has also made this style of furniture for some time, and has furnished several cottages. Napa State Hospital has recently taken up the manufacture of this furniture, and is turning out good work. These products look as well as any that can be purchased, and are much better made than most of those found in the markets.

Aside from the monetary consideration, occupational therapy is one of the greatest aids in the restoration of the mentally afflicted, and the moment a patient can be prevailed upon to take up some useful occupation, he has been started on the road to recovery, if such a thing is possible. Even if there is no chance for ultimate recovery, his mind is taken off his troubles and his lot made happier by having something to occupy his time and thoughts.

INDUSTRIAL FARM FOR WOMEN.

While the statute creating the Industrial Farm for Women still remains a law, the institution, as you know, was closed on June 30, 1923. As pointed out in a former report, the location selected for the farm was not a wise one, as there was no chance to develop an institution of even so small a population as 200 inmates. In August, 1924, the Sonoma State Home was permitted to take over the property, and a colony of sixty epileptic boys was established there. This has been a very successful venture, as it gives the home an opportunity to have a separate unit for these unfortunates, without in any way increasing the overhead expense.

It is therefore recommended that the property now standing in the name of the Industrial Farm for Women be, by proper legislation, transferred to the Sonoma State Home, in order that the latter institution may properly ask for and expend funds for the maintenance of its epileptic colony.

If it is contemplated to reestablish the Farm for Women, then a new and suitable site should be purchased; otherwise the statute should be repealed.

In conclusion, I wish to thank the superintendents of the various institutions for their hearty cooperation, the Board of Control for wise counsel and advice, and all those who in any way have contributed to the welfare and happiness of the wards of the state.

Respectfully submitted.

E. G. TWOGOOD,
Secretary and Acting Director.

November 18, 1926.

DEPARTMENT OF INSTITUTIONS.

DEPARTMENT OF INSTITUTIONS.

Statement of Income and Expenditures.

(July 1, 1924 to June 30, 1925.)

Seventy-sixth Fiscal Year.

<i>Income.</i>	
Appropriations	\$45,204 35
Support, chapter 121, 1923	\$5,274 76
Salaries, chapter 121, 1923	17,600 00
Deportation, chapter 121, 1923	22,170 59
New Equipment, chapter 121, 1923	159 00
Excess accumulated income, forwarded from seventy-fifth fiscal year	13,893 55
Total Income	\$59,097 90

<i>Expenditures.</i>	
Current year expenditures, as per following statement	\$45,204 35
Support, etc., fund, contributed to general fund June 30, 1925	13,893 55
Total Expenditures	\$59,097 90

	<i>Materials and Supplies</i>	<i>Salaries and Wages</i>	<i>Service and Expense</i>	<i>Property and Equipment</i>	<i>Total</i>
Director		\$5,000 00			\$5,000 00
Secretary		3,000 00			3,000 00
Deportation		3,000 00	\$22,170 59		25,170 59
Clerical and office	\$115 99	6,600 00	244 45	\$299 38	7,259 82
Printing	1,150 99				1,150 99
Telephone and telegraph			487 76		487 76
Postage			504 84		504 84
Traveling			2,630 35		2,630 35
Total	\$1,266 98	\$17,600 00	\$26,037 99	\$299 38	\$45,204 35

DEPARTMENT OF INSTITUTIONS.

Status of Control Ledger Balances.

(As at June 30, 1925.)

Seventy-sixth Fiscal Year.

<i>Funding Group.</i>	
Available appropriated funds	\$7,630 29
Appropriations—	
Support, chap. 121, 1923	\$2,330 94
Salaries, chap. 121, 1923	5,267 39
Deportation, chap. 121, 1923	10 76
New equipment, chap. 121, 1923	21 20
Total	\$7,630 29
<i>Proprietary Group.</i>	
Warrants receivable	\$652 93
Revolving fund	300 00
Property and equipment, per inventory July 1, 1924	3,970 00
Total	\$4,922 93
Claims filed	\$652 93
Revolving fund liability	300 00
Accountability for property and equipment	3,970 00
Total	\$4,922 93

DEPARTMENT OF INSTITUTIONS.

Statement of Income and Expenditures.

(July 1, 1925 to June 30, 1926.)

Seventy-seventh Fiscal Year.

<i>Income.</i>	
Appropriations	\$56,282 45
Support, chapter 30, 1925	\$31,115 90
Emergency Resolution No. 18, chapter 30, 1925	17,166 55
Miscellaneous income	8,000 00
License fees—private institutions	230 00
	2,500 00
Total Income	\$59,012 45

<i>Expenditures</i>	
Current year expenditures, as per following statement	\$56,282 45
Contributions to general fund	2,730 00
Total Expenditures	\$59,012 45

	<i>Materials and Supplies</i>	<i>Salaries and Wages</i>	<i>Service and Expense</i>	<i>Property and Equipment</i>	<i>Total</i>
Director -----		\$3,333 33			\$3,333 33
Secretary -----		3,000 00			3,000 00
Deportation -----		3,000 00	\$33,186 90		36,186 90
Supervisor, private institu- tions -----		1,045 16			1,045 16
Clerical and office -----	\$146 16	6,788 06	282 70	\$327 86	7,544 78
Printing -----	437 92				437 92
Telephone and Telegraph -----			485 05		485 05
Postage -----			462 45		462 45
Traveling -----			2,169 47		2,169 47
Automobile -----	159 68		74 62	1,383 09	1,617 39
Total -----	\$743 76	\$17,166 55	\$36,661 19	\$1,710 95	\$56,282 45

DEPARTMENT OF INSTITUTIONS.

Status of Control Ledger Balances.

(As at June 30, 1926.)

Seventy-seventh Fiscal Year.

Funding Group.

Available appropriated funds—	\$16,347 84	Appropriations—	
		Support, chap. 121, 1923----	\$2,330 94
		Salaries, chap. 121, 1923----	5,567 39
		Deportation, chap. 121, 1923	10 76
		New equipment, chap. 121, 1923 -----	21 20
		Support, chap. 30, 1925----	3,434 10
		Salaries, chap. 30, 1925----	4,983 45
Total -----	\$16,347 84	Total -----	\$16,347 84

Proprietary Group.

Warrants receivable -----	\$539 69	Claims filed -----	\$539 69
Revolving fund -----	1,000 00	Revolving fund liability-----	1,000 00
Property and equipment, per inventory July 1, 1926-----	4,179 38	Accountability for property and equipment -----	4,179 38
Total -----	\$5,719 07	Total -----	\$5,719 07

Trust Group.

General fund—Dept. of Insti- tutions, unclaimed trust money fund—special-----	\$7,212 80	Unclaimed patients' personal deposits -----	\$7,212 80
Total -----	\$7,212 80	Total -----	\$7,212 20

REPORT OF DEPORTATION AGENT.

September 1, 1926.

MR. E. G. TWOGOOD,
Secretary and Acting Director,
Department of Institutions.

DEAR SIR: The biennium just expired has been a banner one for deportations, we having examined the cases of 1296 alien and nonresident inmates of our institutions. Of this number, by and with the hearty cooperation of the United States Immigration Service, 259 aliens were deported, and by our own organization 736 nonresidents were returned to their home states and countries, making a total of 995 undesirables eliminated from our institutions. Our activities show an increase of forty per cent over the previous biennium and an increase of nearly 500 per cent over the biennium ended a decade ago.

A comparative study of state and state hospital population statistics for the past decade shows that while the population of the state increased 70 per cent the hospital population increased but 43 per cent. This statement, as it relates to hospital population, pertains to resident population only and has no relation to the number committed, hence it is not indicative of an increase or decrease of insanity. We are showing the result of the study as a basis of our belief that deportations have materially reduced the hospital population.

It may be of interest to note that the 723 nonresidents were distributed to every state in the Union, with one exception, and the following foreign countries: France, Italy, Greece, Latvia, Canada, Mexico, China, Japan, Hawaiian Islands and Philippine Islnds.

Due to our persistency we are continually adding to our list of sister states with whom we have established reciprocal relations and we now have correspondents in twenty-five states and cities.

Our statute, section 2191, Political Code, provides for a legal settlement of one year. In recent years, the more progressive states who are actively engaged in the deportation of nonresidents have concluded that a residence of two years in which to gain a legal settlement is much fairer than a period of one year and have so amended their statutes. It is my belief it would redound to our benefit to make a similar change and I recommend that section 2191, Political Code, be so amended.

The following table shows the number of aliens and nonresidents deported from the several institutions during the biennium:

	<i>Aliens</i>	<i>Nonresidents</i>	<i>Total</i>
Stockton -----	56	66	122
Napa -----	39	54	93
Agnews -----	21	29	50
Mendocino -----	19	16	35
Southern California -----	57	115	172
Norwalk -----	27	83	110
Preston -----	40	370	410
Sonoma -----		2	2
Ventura -----		1	1
Totals -----	259	736	995

For further details you are referred to the accompanying tables.

Respectfully,

CHAS. F. WAYMIRE,
 Deportation Agent.

TABLE No. 1.
Nativity of Aliens Deported During the Biennium.
 By United States Immigration Service.

Austria	4	Italy	24
Canada	16	Japan	5
China	4	Jugo-Slavia	1
Central America	1	Mexico	112
Czecho-Slovakia	1	Norway	2
Denmark	6	New Zealand	1
England	8	Portugal	5
Finland	3	Poland	1
France	8	Russia	1
Greece	4	South America	2
Germany	6	Spain	7
Guatemala	2	Scotland	5
Holland	3	Sweden	11
Hungary	2	Switzerland	6
India	1	Syria	2
Ireland	3	Turkey	2
Total			259

TABLE No. 2.
Time in the United States of Aliens Deported During the Biennium.

1 to 6 months	5	24 to 30 months	24
6 to 12 months	37	30 to 36 months	24
12 to 15 months	22	36 to 48 months	32
15 to 18 months	26	48 to 60 months	44
18 to 21 months	23		
21 to 24 months	23	Total	259

TABLE No. 3.
July 1, 1924 to June 30, 1926.

Deported on U. S. Government warrants	251
Deported by relatives or friends	5
Cases held pending litigation	4
Cases under investigation	73
Cases with negative results	4
Total	340

TABLE No. 4.
Showing Deportations Since September, 1915.

Nonresidents returned to their homes	2,168
Aliens deported by federal authorities	592
Chinese returned to China	251
Japanese returned to Japan	71
Total	3,082

TABLE No. 5.
Showing the Financial Benefits Derived by the State Through the Efforts of the Department of Institutions.

	Aliens deported and non-residents returned	Per capita cost of maintenance	Saving based on cost of maintenance	Per capita cost for construction, furnishing, etc.	Saving based on cost of construction, etc.	Total based on cost of maintenance, construction, etc.	Expense of deportation	Net saving to the state
1905	10	\$156.37	\$1,563.70	\$550.00	\$5,500.00	\$7,063.70	\$1,200.00	\$5,863.70
1906	15	150.35	2,255.25	550.00	8,250.00	10,505.25	1,200.00	9,305.25
1907	8	163.32	1,298.56	550.00	4,400.00	5,698.56	1,200.00	4,498.56
1908	15	165.08	2,476.20	550.00	8,250.00	10,726.20	1,200.00	9,526.20
1909	27	163.03	4,401.81	750.00	20,250.00	24,651.81	1,200.00	23,451.81
1910	63	180.02	11,341.26	750.00	47,250.00	58,591.26	1,200.00	57,391.26
1911	63	176.50	11,119.50	750.00	33,000.00	44,369.50	1,200.00	43,169.50
1912	44	167.70	7,378.80	750.00	29,250.00	40,378.80	1,200.00	39,178.80
1913	39	177.24	4,912.36	750.00	29,250.00	34,462.36	1,200.00	32,962.36
1914	146	189.47	27,662.62	750.00	109,500.00	137,462.62	12,925.00	124,287.62
1915	175	183.52	32,116.00	750.00	131,250.00	163,366.00	18,700.00	144,666.00
1916	123	198.87	24,461.01	750.00	92,250.00	116,711.01	13,500.00	103,211.01
1917	201	257.40	51,680.60	1,000.00	201,000.00	245,680.60	12,600.00	233,080.60
1918	144	289.54	41,680.00	1,000.00	144,000.00	181,065.00	20,700.00	160,365.00
1919	304	277.47	84,023.16	750.00	304,000.00	392,023.16	29,210.00	362,813.16
1920	198	280.00	55,440.00	750.00	199,500.00	255,440.00	26,880.00	228,560.00
1921	266	270.00	72,807.02	750.00	201,000.00	274,807.02	43,621.99	231,185.03
1922	248	270.00	67,040.00	750.00	199,500.00	267,290.00	36,231.90	231,058.10
1923	441	270.00	119,840.00	850.00	370,750.00	491,590.00	\$294,348.89	\$197,241.11
1924	522	261.53	135,703.69	850.00	442,650.00	578,353.69	\$294,348.89	\$284,004.80
1926	473			850.00	402,650.00	\$3,817,976.16		\$3,535,627.27
Totals	3,552		\$831,826.16		\$2,916,150.00			

*This column merely shows the saving for one year. A conservative estimate of the average institutional life of an insane person is ten years; hence to arrive at the amount saved the total should be multiplied by ten.

REPORT OF SUPERINTENDENT, INDUSTRIAL HOME FOR THE ADULT BLIND.

MR. E. G. TWOGOOD,
*Secretary and Acting Director,
Department of Institutions,
Sacramento, California.*

DEAR SIR: I have the honor to submit the report of the Industrial Home for the Adult Blind for the seventy-sixth and seventy-seventh fiscal years.

The following is a summary of the expenses and other statistics as required by the act establishing the home:

	76th fiscal year	77th fiscal year
Salaries and wages-----	\$24,328 14	\$26,050 00
Support-----	26,535 32	26,933 20
Total -----	\$50,863 46	\$52,983 20
Inmates, monthly average-----	129	127
Per capita cost-----	\$394 29	\$420 94
FACTORIES.		
Net sales-----	\$56,502 34	\$60,706 21
Total expense-----	49,253 07	50,561 11
Net profit-----	\$7,249 27	\$10,145 10
Wages paid to blind workers-----	\$13,455 30	\$15,455 24

The increase in the per capita cost for the last fiscal year is due, in great measure, to the expense of the department of field work being included in the general expenditures.

This department, for which provision was made in the budget of 1925, has been functioning since January last, when one worker was appointed for the northern part of the state. Three months later the work was begun in the southern district.

These field workers are trained occupational therapists who visit the blind in their own homes to teach industrial and occupational work and perform any other service which may ameliorate the condition of the blind. During the short period of six months in which they have been engaged they have made 694 visits to blind people, have given 432 lessons in industrial or occupational work and have had an average of 28 pupils under instruction each month. This in addition to rendering assistance in many other ways.

We hope that funds will be appropriated by the legislature to enlarge the scope of this work which can be made the most beneficial and far-reaching of any activities for improving the condition of the blind of the state.

In carrying out the policy of admitting to this home only those blind who are young enough to profit by instruction in the shops it follows that the educational and industrial work must be enlarged and more trades taught. In view of this we are asking for an appropriation of \$15,000 for an addition to the workshop. With this improvement and the extension of field work the interests of the blind will be greatly enhanced.

Respectfully submitted.

DOUGLAS KEITH,
Superintendent.

REPORT OF SUPERINTENDENT OF PRESTON SCHOOL OF INDUSTRY.

MR. E. G. TWOGOOD,

*Acting Director, Department of Institutions,
Sacramento, California.*

DEAR SIR: The following is a report for the Preston School of Industry, covering the eighteenth beinnium ending June 30, 1926. The report reviews the growth and development of the school, the classroom and trade activities, the parole program, farming, the building and construction work, and calls attention to the needs of the institution.

The statistical tables present figures concerning the population movement, causes for commitment, and other interesting and important data regarding inmates of the Preston School of Industry.

GROWTH AND DEVELOPMENT.

The Preston School of Industry during the biennium ending June 30, 1926, has been called upon to accept approximately two boys per day. As space for housing boys during the period has not been increased, it has been necessary to move the population more rapidly than desirable. This has been accomplished through deportation of nonresident boys to their parents in other states, and through the splendid cooperation of the courts and probation officers. Without the assistance and close cooperation between the officers of the Preston School of Industry and the courts and probation officers of the state, the large number of cases needing institutional care and supervision could not have been cared for.

Many boys have had to be released sooner than the regular parole program provides for in order to make room for new commitments. Several have been released each year by order of court, while others were released on furlough through approval of the courts. The school authorities and the court authorities have worked together in the matter of selecting boys for early releases and, consequently, few serious mistakes have been made through these releases. When the new buildings that are now under construction are completed, this practice can be discontinued.

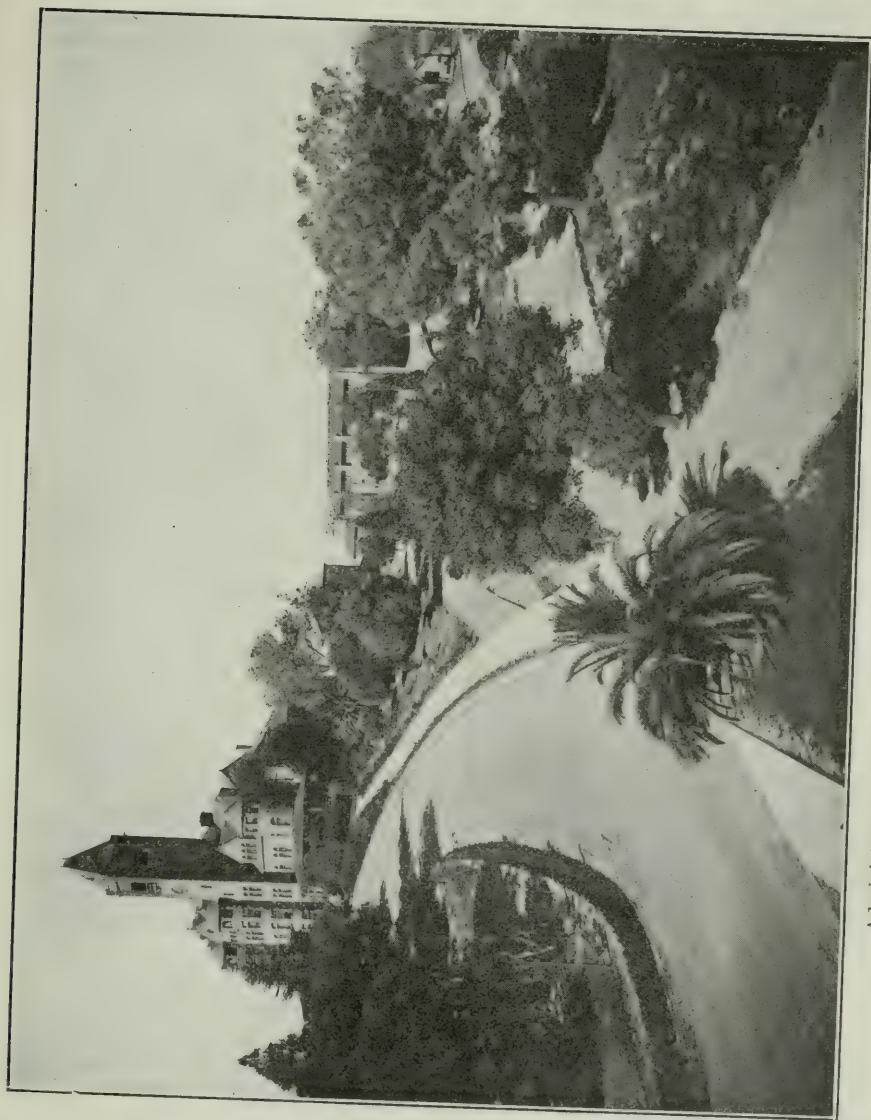
During the past biennium, the shop and trade facilities have been materially increased. A large machine shop with a classroom, paint shop, tool room, and ample space for machine shop practice and repair work was completed early in 1925. This shop is equipped with lathes and other machinery necessary in auto repair work, and it is a splendid shop in which to give instruction to boys in auto mechanics.

The planing mill and cabinet shop was enlarged by removing a partition, and including the space formerly used as a laundry. The additional space has given more room for work benches and machinery.

The space formerly used as an auto repair shop is now used for steam fitting.

The construction of new automobile garages for state and employees' cars has made available space very satisfactory for a sheet metal and plumbing shop. The old building housing these departments is now used for storing building supplies.

The brick plant equipment secured through transfer of machinery for brickmaking from the Mendocino State Hospital has given the Preston School of Industry another occupational activity. Brickmaking profitably utilizes the labor of the discipline company during the sum-



Administration Building and landscape view, Preston School of Industry.

mer months. Several boys each year leave the Preston School of Industry and engage in brickmaking as an occupation.

A brick barn was completed in 1925. This barn is used for cows and young calves, and has greatly improved the efficiency of the dairy plant.

A new farm cottage with a capacity for thirty boys is under construction on the Riley ranch. This cottage will house farm boys, and will not only increase the capacity of the school, but will add to the efficiency of the farm department, by permitting the boys to live near their work.

Bricks are burned, and plans are being drawn for the segregation and detention unit, which, when completed, will house ninety-eight boys.

A large amount of repair work on the buildings and the water system has been done during the past two years.

The plumbing in two of the buildings was completely renewed, and many other important repair jobs completed.

Additional landscaping and tree planting during the biennium has improved the appearance of the school grounds. A turf football field is one of the landscape improvements.

INSTITUTIONAL NEEDS.

The growth in the population of the State of California has naturally increased the number of commitments to the Preston School of Industry. The increase in the number of boys received calls for a general expansion of the plant if it is to continue functioning as an efficient institution.

The following are some of the most important and urgent additions and betterments needed during the next biennium:

1. A new hospital and receiving building.
2. Classroom building.
3. Gymnasium.
4. Expansion of the water system. Enlargement of the power plant, and provision for adequate supply of water for domestic use.
5. Enlargement of the heating plant.
6. Expansion of shop facilities through installation of additional equipment.
7. The purchase of more farm land to increase production, and to provide additional opportunities for employment of boys interested in agriculture.

It is not necessary to call attention to the fact that a large amount of the crime committed today is committed by youths between the ages of fifteen and twenty-one. The Preston School of Industry is, therefore, called upon to care for a large number of delinquents annually; a number proportionately larger than at any time in the history of the state.

The State of California, if it wishes to do its duty to its erring youths, must make substantial expenditures at the Preston School of Industry. A modern, well equipped educational and trades institution is required, if the work of rehabilitating and training delinquent youths is to be successful. It is as important to the welfare of society to expend money for this work as it is to provide adequate funds for public school education. Correctional school work is definitely a part of the educational program of the state.

THE FARM.

During the past biennium the farm activities have continued unabated with satisfactory results, all the departments having increased their output during the period.

The garden has produced all of the fresh vegetables, melons and strawberries consumed by the school, besides providing tomatoes for canning, 4000 gallons of which were canned for winter use this season. The school during the fiscal year 1925-26 consumed 360,000 pounds of fresh vegetables.

The school is about to take possession of 23 acres of fine alluvial bottom land, recently purchased, which will increase the production of garden and field crops as well as providing additional acreage for alfalfa. The alfalfa acreage has been increased by leveling and preparing 11 acres of old corn land for seeding. This, together with the increased planting made possible by the purchase of the above land, will, when it comes into production, considerably reduce the cost of the school's milk production.

The dairy is in excellent condition under the management of an experienced herdsman, who during the past biennium has reduced the cost of producing milk from 18 cents per gallon to 16 cents per gallon. This reduction was made in spite of the fact that the school has had to purchase a large quantity of alfalfa hay. Last year the dairy was increased by the purchase of 10 purebred Holstein heifers, but the herd is still too small to provide as much milk as is really needed to properly feed the rapidly increasing population and also provide sufficient butter for the institution. During the past fiscal year the school consumed 60,000 gallons of milk. This in itself seems a large quantity of milk but is really not as much as should be fed to the boys to make a well-balanced diet. The purchase of at least 10 more purebred cows is recommended.



Truck farming, Preston School of Industry.

The school has continued farming approximately 200 acres of land owned by The Philadelphia Quartz Company. This land is farmed on shares and has proved quite profitable to the school. The land is becoming more productive each year due to the intensive cultivation and drainage and even better results may be expected as the land is further developed. This property lies between two portions of state land and should be eventually purchased by the state. The school is asking the legislature for an appropriation of \$20,000 for the purchase of new farm land to be used chiefly for growing alfalfa and forage crops which are needed to feed the increasing dairy herd.

The swine department continues to be the best paying department of the farm. During the past biennium approximately 20 tons of pork were consumed and the herd increased from 200 to 500 head. The old Berkshire stock is being discontinued and replaced by purebred Duroc stock. A large hog pasture is being planted to alfalfa, which will further reduce the cost of swine feeding.

The poultry department continues to do fairly well; however, there is ground for much improvement. While sufficient eggs are produced for the school needs it is costing more than it should. The present poultry plant is not properly equipped. It is to be moved into a new location next year and equipped with modern facilities for incubation and brooding. Last year the school produced and consumed 12,000 dozen eggs.

The fruit trees and vines planted since 1920 have made satisfactory growth and will, during the next two years, produce considerable fruit. By the end of the next biennium the school should be able to can and dry practically all of the fruit needed for consumption.

MEDICAL CARE.

One of the outstanding features of the Preston School of Industry's correctional program is the medical and surgical care given to boys committed to the institution. The medical staff is composed of a resident physician and three registered nurses, who arrange their schedule so as to give a 24-hour nursing service. Many of the boys received by the school have not been given proper medical and surgical attention and consequently come to the school suffering from ailments of long standing. The school endeavors to correct these physical defects and return the boys to society in fit physical condition.

The following is a report of the hospital services for the past biennium:

Hospital and Clinic Including Surgical Cases.

		June 30, 1924 to June 30, 1925	June 30, 1925 to June 30, 1926	Total two years
I.	<i>Surgical Cases.</i>			
1.	Major operations.			
	(a) Appendectomy	28	40	68
	(b) Laparotomy	3	6	9
	(c) Hernia plasty	10	15	25
	(d) Bone cases	3	7	10
	1. Reduction femur.			
	2. Reduction clavicle.			
	3. Rib resection.			
	Totals	44	68	112
2.	Minor operations.			
	(a) Tonsillectomy	16	46	62
	(b) Ear paracentesis	9	21	30
	(c) Peritonsillar abscesses	8	15	23
	Totals	33	82	115
	Repaired incised wounds, carbuncles, boils, removal of foreign bodies, cellulitis, nasal polypus, aspirations of joints, chest, etc. Approximate average 4 per day, or 1460 yearly; total for the past 2 years ending June 30, 1926, is 2920 cases.			
II.	<i>Clinic Cases, Sick Line.</i>	June 30, 1924 to June 30, 1925	June 30, 1925 to June 30, 1926	Total average
	(a) Burns, colic, per day	40	60	50
	and treatment, all, per week	280	420	350
	Minor injuries, per month	1,120	1,680	1,400
	and treatment, per year	14,400	21,000	18,000
	Total injuries and treatment for two years—35,000.			
III.	<i>Salvarsan or mercury given every week to all luetic patients.</i>			
	General average per week			27
	General average per month			108
	General average per year			1,296

IV. *Prophylactic treatment given to all new boys, for a period of six weeks.*

- (a) Smallpox vaccine
- (b) Typhoid vaccine
- (c) Diphtheria toxin-anti toxin
- (d) Wassermann tests
- (e) Physical examination

<i>June 30, 1924 to June 30, 1925</i>		<i>June 30, 1925 to June 30, 1926</i>	
Daily average-----	1½	Daily average-----	2
Weekly average-----	10	Weekly average-----	14
Monthly average-----	40-45	Monthly average, approx.-----	60
Yearly average-----	480-540	Yearly average, approx.-----	720

V. *Bed Patients in Hospital.*

<i>June 30, 1924 to June 30, 1925</i>		<i>June 30, 1925 to June 30, 1926</i>	
*Daily average-----	45	Daily average-----	28
*Weekly average-----	315	Weekly average-----	196
*Monthly average-----	1,260	Monthly average-----	784
*Yearly average-----	15,120	Yearly average-----	9,408

* (Average is higher on account of the "Flu" epidemic in March, April and May of 1925.)

DENTAL CARE.

The dental work of the school is done by a local dentist, who devotes half of his time to the dental work here. He works on a piece basis and furnishes all of the materials used.

Parents, where they are able to do so, are requested to pay for the dental work. A dental estimate is sent to parents shortly after boys are received at the school. If parents are unable to pay for the work, the estimate is then approved and the work paid for by the school. The dental needs of boys received by the Preston School of Industry are much greater than would be found among an average group of boys living in normal homes. This is due to the fact that many boys received by this institution are from broken homes or have been away from home several years prior to their commitment here and have consequently been neglected from every standpoint. Occasionally it is necessary to do considerable bridge and crown work and in a few cases make partial plates for boys whose teeth have been so badly neglected that an attempt to save them would be futile.

EDUCATIONAL ACTIVITIES.

The school department.

Most boys who enter this institution have long considered school a stumbling block, a check to coveted freedom. From lax homes and broken homes and institutional homes and no homes at all they have heard the call of the streets and felt the lure of a fancied high wage-earning power; and they have strained at the confines of the regular school, submitted for a time to the loosened leash of the part-time program, and have finally broken away altogether into a world with whose forces they were unprepared to cope.

To some boys our school department is the first door which opportunity has opened. To these it means a chance to learn the language which they hear all about them. To others it means returning with distaste to an experience which has become little more than an unpleasant memory. To a few it is the picking up of threads but recently severed. It is the task of the school department to take this motley company—the fresh and the jaded, the neglected and the pampered, the defiant and the repentant, the discouraged and the hopeful—and to implant new hopes and renew lost desires, and to offer to each, in a half-day program covering a limited period of time, the academic work which will best suit his needs.

For this task the Preston School is employing teachers not only trained and efficient in classroom work, but also broad in experience and rich in that sympathy which expresses heart power without sentimentality. Every teacher on the force holds the California credential regularly required for the grade of work she is doing. The grade teachers are normal trained, and the high school teachers hold college degrees. Contact with these cultured teachers is among the finer influences which the boy meets in the Preston School.

The plan of the work is as follows: From the receiving school, where testing, classification and placement are accomplished, the boys are distributed to the regular classrooms for instruction. Those handicapped by language difficulties enter the Americanization class. Those below the eighth grade are assigned to schools two and three. Boys capable of carrying junior or senior high school work are taken care of in schools four and five, where the departmental plan is followed. From the upper divisions, a boy may be transferred to the mechanical drawing class for technical study correlated with the trade instruction he is receiving; or he may enter the commercial class for special training in office work.

A detailed account of the work of the various departments follows, the description in each case being written by the teacher in charge.

School one.

The first classroom which a boy at Preston enters is the receiving room, to which he is assigned after having been in the institution about a month. During that time he has had necessary medical attention, has received instruction in military drill, and has become accustomed to his new environment. Upon his arrival in this classroom his age, previous schooling, and other information which might be of assistance to the teacher in placing him, are learned; for the purpose of this class is to test and place the boy in the regular class which seems best adapted to his needs.

After a week of observation and testing in mathematics, English, spelling, composition and reading, he is recommended for assignment to another school. The foreign boy with little knowledge of English is placed in the Americanization class; the greatly retarded boy, or the one who has had very little opportunity, represents another group; the boy who has not finished grammar school is classed in another group; the one capable of junior high school work enters that department, while the high school boy is placed in a class designated as school five.

Many times a boy is assigned to a group because he needs a review, which he covers quickly, after which he is promoted to the next higher class. The individual system prevails throughout Preston classrooms, and a boy is promoted as soon as he is ready regardless of the progress of the rest of the class.

The Americanization class.

The Preston School of Industry receives many boys unable to cope with their problems because of inability to speak or understand English. This foreign population is composed largely of Mexicans, with a small number of Chinese, Japanese, Filipinos, Italians, and Indians.

It is the aim of the Americanization class to remove the language handicap, impart an understanding and appreciation of American customs, ideals and government, and thus pave the way for competent citizenship.

The foreign boy is usually timid, but he is anxious to advance, and he takes his work seriously. Patience and tact are required to win his confidence; but once this has been accomplished, his progress is usually remarkable.

In this class much time is given to oral composition, employing first the words the boy must use concerning his immediate needs, and later those expressive of his home, industrial and social environment.

The oral composition is followed by reading, the text used being suitable for beginning students of American citizenship. Instruction is also given in spelling, arithmetic, and written English. As a result of the written composition, many of these boys learn to write very creditable letters.

School two.

The boys of school two average eighteen years of age, and range from illiteracy to fourth grade ability. Marked retardation in school work results either from arrested mental development or from lack of school advantages. The academic work given to dull normal or borderline pupils must consist chiefly of reviews and drills to increase skill in processes already partially mastered. When these boys have reached the limit of their mental capacities, they are released for manual or mechanical trades.

The boy who is retarded because of lack of educational training often makes marked progress. In a class with boys of his own age, many of them more unfortunate than himself, he can study and recite without embarrassment, and he feels the joy of achievement. Such a student covers the work rapidly and wins promotion to the higher schools.

The mathematics department—upper division.

The work of this department is individual. It covers mathematics from the eighth grade to about the second year of high school.

Boys review all the fundamentals, after which they study the course that best meets their individual needs. The work of the schoolroom correlates, as far as possible, with that of the trades. Boys who intend to follow a trade are given trade mathematics. Those who intend to go back to high school are given algebra and geometry—subjects that will give them high school credit.

A parole business course has been added to the curriculum this year. It is compiled in twelve lessons in printed pamphlet form, and requires about six weeks for completion. The subject matter deals with such problems as how to seek employment, how to budget one's wages, how to purchase clothing for the least amount of money, and how to get recreation without the entailment of much expense. After learning to budget their wages, the boys see, for example, that an automobile is a financial burden not to be assumed on a small salary.

This course is invaluable to the boy when he leaves the school on parole. Of the 3600 who have come to Preston since 1920, the majority, no doubt, have never had any training in personal business efficiency.

Had they known how to take care of their wages, many would have been spared the embarrassment of being without money, which leads to getting it dishonestly.

English, civics and history—upper division.

The English course includes twenty lessons dealing with practical grammar, punctuation, letter writing, and oral and written composition. One lesson each week is devoted to the study of the current magazines, such as the *Literary Digest*, the *Outlook*, and the *Pathfinder*. The practice in reporting on various articles constitutes a valuable exercise in oral expression. The work is carried on individually with occasional reviews in groups, and the course seems to be growing in popularity with the boys.

A civics course has been arranged in sixteen lessons, which emphasizes the duties and privileges of good citizenship and gives a thorough knowledge of our laws and government under the constitution, finishing with a lesson in ethics.

An extensive library of excellent reading on the subject has been gathered for this course, which adds variety and lends interest to the subject. The boys are encouraged to make practical application of the knowledge gained.

American history is taken up topically with the aid of several textbooks, and maps and illustrations are used whenever possible.

The commercial department.

The subjects offered in the commercial department of the Preston School of Industry are shorthand, typewriting, bookkeeping, business English and spelling.

This department is striving to fit the boys for an occupation that commands fairly good wages at the start, and that will serve as a stepping stone to broader fields after they go out into the business world.

There are a number of office positions in the institution which are filled by boys trained in the commercial department. This practical experience in office work has proved very valuable to the boys who have taken stenographic positions on leaving the school.

At present there are twenty-eight boys enrolled in this department.

The mechanical drawing class.

This class has an enrollment of seventeen boys.

Special effort is being made to correlate the drawing with the trade the cadet is following in the institution.

The class enrollment includes boys interested in plumbing, sheet metal, wood work, electrical work, landscape gardening, commercial art, and cartooning.

The average time spent in the class at the present time is about five months. After completing a general course comprised of about seven short plates, each cadet is started on the drawing that relates to this trade. Pupils of exceptional ability are given a regular high school course.

The library.

The library of the Preston School of Industry contains 6216 volumes. The circulation averages 1450 books per month, in addition to the

literature which is circulated by the religious workers of the school. In circulation, fiction leads, with useful arts second. There are books for each trade, and many of the boys take advantage of them. Fiction and trades books attain the highest circulation, followed by war stories, biography, travel, science, history, literature, philosophy and general works, in the order named.

Many magazines are supplied to the cadets, some of which are: *Literary Digest*, *Pathfinder*, *American Boy*, *Mid-week Pictorial*, *Baseball*, *American Magazine*, *Outlook*, and magazines for all trades. The purpose of the library is to keep busy minds occupied during the hours that are devoted to relaxation, and provide supplementary material for classroom and trade instruction.

Physical education.

Boys need physical activity. The pent-up energies of youth can best be directed into expression through organized athletics. An athletic director devotes most of his time to coaching and supervising athletics. Teams compete with outside schools, including high schools, state teachers colleges, junior colleges, and the University farm school. The teams during the past biennium have been successful in winning a majority of the games played with outside teams.

The work of the representative teams excites interest in athletics among the boys of the various companies. Daily competition between company teams, which compete for the championship in the various sports, creates much wholesome activity. Football, needless to report, is the most popular sport. A new turf field for football has added to the pleasure and interest in this game.

Track and field events are a part of the spring and summer athletic program. Intercompany teams are rewarded by special dinners, and the companies represented receive trophy cups. In track and field sports the highest point winners are also given individual rewards.

Baseball and basketball are played in season. Handball is also played by the boys at the school recess periods.

The swimming pool is a source of much pleasure and comfort to the boys during the summer months. Competitive swimming contests are a part of the swimming program.

Music.

Music is an avocation with the Preston boys. They are, meanwhile, learning a trade and attending school. The band boys' program is school one half day, and work in a trade one half day, with their music in the evening.

The band is organized into two divisions: The first band is for the older members, and the second band consists of beginners. The second band averages a roll call of thirty, while the first band averages forty pieces. The boys are accepted without any knowledge of music or musical instruments. They learn in a remarkably short time to play well enough to enter the first band.

There are boys who have been able to enter the music profession after leaving the school because of their rapid progress here. The boys who are naturally talented and show interest find their knowledge of music helpful to them on parole. Where there is a desire to specialize in music, efforts are made to give the boys an opportunity to progress.

Perhaps the most commendable part of the musical training is that it is given in addition to a trade and school program, since the practice period for the first band is in the evening. It virtually gives each member a time and one-half program. To join the band is considered a privilege, and it has a steadying effect on the boys. Also, each member is given units of credit for his work. A part of each Sunday morning's assembly is selections by the band. Its greatest triumph is the work at the State Fair in Sacramento. The State of California invites the boys to come; offers them accommodations and amusement for an entire week. The band plays afternoons and evenings on the fair grounds, and for the exhibits. There have been many trips for celebrations and patriotic occasions and picnics.

For the entertainment side there is, in addition to the band, the orchestra, composed of some of the more talented members. The orchestra is often asked to play for benefit dances and for school and church entertainments.

In addition to the band and orchestra instruction, a boys' chorus meets twice each week under the supervision of a pianist and one of the officers of the school. Group singing is a part of the regular Sunday morning assembly. It is hoped that the vocal instruction can be further expanded. Music, both instrumental and vocal, is not only elevating and cultural, but is also an efficient aid in keeping up the morale of a correctional institution.

The military drill.

Upon entering Preston, new boys are placed in the receiving company. They remain there for the first thirty days and receive physical examinations, clinical treatments if necessary, and are taught the rules and regulations of the school.

It is a well recognized fact that close order drill is most valuable in securing good discipline as it develops instantaneous and willing obedience to orders. This is the chief purpose of military drill in the Preston School of Industry.

The military program has been arranged so that each boy while in the receiving company is required to attend military school one half day where he studies and recites for about two hours, after which he marches to the field for two hours of practical drill. Only close order drill in the school of the squad, and without arms, is taught, and for this purpose extracts from the "Infantry Drill Regulations," are printed in small booklet form.

The first lesson consists of committing to memory the "Position of the Soldier"; or "Attention" and being able to recite the same while standing in that position. This is a valuable beginning since the boy's troubles have more or less distracted his mind and scattered his thoughts. When taught to concentrate in this manner he is able to better apply himself to work in his trade.

Furthermore, close order drill teaches team work and unity. The boy learns to cooperate with his fellow cadets and if qualifications of leadership are present there is ample opportunity to develop them by becoming a cadet officer. Such a boy usually becomes a leader in other activities and a foreman in his trade.

On Saturday mornings, cadet officers' school is held. This school is attended by the cadet major, the captain and lieutenant of each

company. These officers are taught the necessary qualifications for good drill instructors. They study physical training and practice the proper exercise of the voice in giving commands.

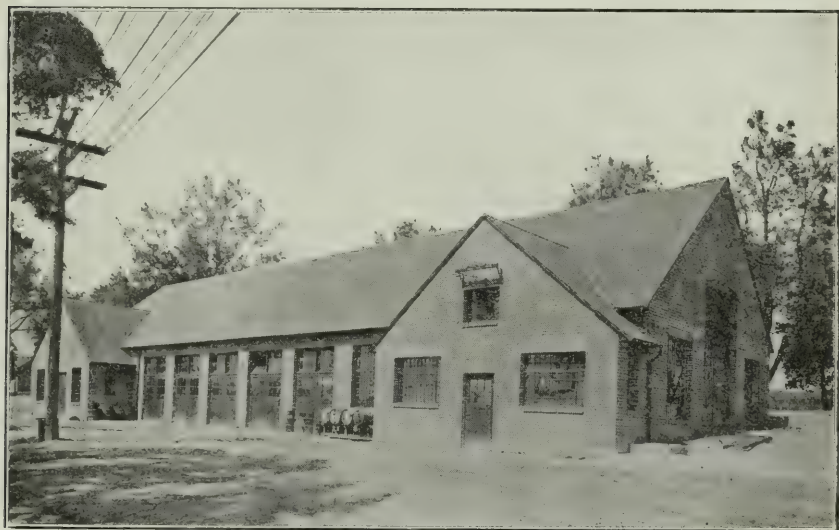
On Sunday mornings before marching to chapel, the battalion is formed for a dress parade. While passing in review, competent judges decide which companies have the best lines, naming first, second and third places. There is much enthusiasm, and competition is keen for the honor of first place, which is announced after the parade.

A quarterly military competition is held. Each company drills for a stated period before judges. The prize to the winning company is 100 credits to each boy in the company toward his parole. A second company prize of 50 credits and a third company prize of 25 credits are awarded. This competition drill with its prize features has stimulated interest in military work.

VOCATIONAL PLACEMENT.

The placement of boys in trades is handled by the trades council, consisting of the superintendent, assistant superintendent, detail officer and school principal.

Soon after his arrival each boy is given an entrance interview by two members of the trades council. A blank is filled out containing data which later is used in determining his trade work.



Auto mechanics shop, Preston School of Industry.

After a boy has been in the school six weeks, his name comes before the trades council for consideration. At that time concrete information is at hand concerning his past school, work and conduct record. This data has been obtained from the principal of the school he last attended, from his parents, from probation officers' reports and from the boy himself. Before his name is placed on the eligible list for a trade, the

following items are considered and are listed in the order of their importance:

1. What is his real ambition?
2. What kind of work will he have an opportunity to follow when he leaves the Preston School?
3. What are his qualifications as judged by:
 - a. Previous experience.
 - b. General intelligence,
 - c. Physical ability.
4. How about his general conduct record since entering Preston? Is he trustworthy?

The boys are taught while "on the job," most of the projects being maintenance jobs. Most boys take a pride in doing their work right because they know it is real production work and must stand the test of actual use. It is sometimes difficult to secure work suitable to the abilities of all the boys in any one trade. The simple jobs are handled by the new boys, while the more difficult work is done by the more experienced boys.

Within the last biennium a new machine shop has been built with ample floor space and equipment to take care of the automobiles, trucks and tractors. A short course on the gas engine has also been instituted, and each class member is required to study about the technical aspect of the auto mechanics trade while he is also getting started upon the practical work. The school owns and operates two tractors and four trucks, all of which, with the exception of one truck, are operated by the boys.

An average of 254 boys have been receiving trades training daily for the past year. Of this number 130, or 51 per cent, were working all day. This does not include boys working in discipline companies or extra squads. There is no training more valuable for boys who have not learned how to do a real day's work than manual labor of this type, especially when it is well organized and each boy is required to do his share according to his ability. After a boy has learned the value of a day's work and has gained confidence and self-respect, he is ready to learn a trade.

Trade training is offered in the following: Dairying, poultry husbandry, general farming, horticulture, vegetable gardening, cabinet making and mill work, carpentering, masonry, electrical work, painting, plumbing, sheet metal work, auto repairing and truck and tractor driving, blacksmithing, steam fitting and oil firing, baking, butchering, cooking, printing, shoe making and repairing, tailoring, laundry work, photography and clerical work.

RELIGIOUS TRAINING.

The religious program of a correctional school for boys between the ages of fifteen and twenty-one can not be overlooked if the institution wishes to accomplish effective and lasting results in character building. It is becoming more definitely the opinion of those in a position to know that present day juvenile delinquency is in no small measure the result of a lack of proper religious and moral instruction.

Boys who have been delinquent and realize that they are headed in the wrong direction, are, in many instances, more willing and desir-

ous of gaining strength and aid through spiritual growth than the youths whose conduct has not caused them serious reflection.

The Preston School is endeavoring to provide an opportunity for moral and spiritual training of the youths placed in its care. Its religious program is briefly as follows:

1. *Protestant.* A full-time chaplain is employed. Part of his salary is provided by the United Church Brotherhood of Los Angeles County, whose cooperation deserves special commendation, and has made possible a much more effective religious program among the Protestant boys of this institution.

The chaplain holds voluntary Bible classes every day of the week except Monday. These classes are held during the evening or early morning hours in order not to conflict with their school or trade programs. A keen interest is taken by the boys attending these classes.

A regular service is held every Sunday afternoon. A young people's meeting is also held prior to the afternoon service. The young people's services are conducted under the supervision of the chaplain, but with a representative of the San Joaquin County Christian Endeavor Society always present to take part in the meetings.

The chaplain interviews all new boys and endeavors in every way possible to assist boys in finding themselves while in the school. The chaplain also extends the service to the boys on parole by suggesting church affiliations on the outside, and giving them letters of introduction to pastors.

2. *Catholic.* A part-time chaplain is employed, who holds regular services every Sunday morning at 11. This service is also attended by the Catholics living in the vicinity of Ione. An instruction class is also conducted by the Catholic chaplain.

Catholic literature is received regularly from Catholic organizations. This literature is distributed to Catholic boys. Occasional visits are made to the institution by Catholic religious welfare workers.

A Catholic committee composed of three employees of the school also assists in promoting the religious work among the Catholic boys of the school.

3. *Christian Science.* The Christian Science churches of northern California jointly maintain a field worker at the Preston School of Industry. He conducts regular Sunday morning services and Bible classes for boys interested in Christian Science.

Several copies of the Christian Science *Monitor* are provided daily. Other Christian Science periodicals are distributed to boys interested in Christian Science literature.

4. *Jewish.* Until recently the Jewish boys met weekly, under the leadership of one of their own group, but, due to lack of a satisfactory leader among the boys, they have not been able to hold their meetings. The Jewish population at no time during the biennium has exceeded fifteen. Jewish holidays are properly observed, and services conducted by members of the Jewish faith from Stockton or Sacramento.

The secretary of the Jewish Committee for Personal Service in State Institutions visits the school frequently and holds personal interviews with each Jewish boy.

In addition to the above religious activities the regular Sunday morning assembly programs include speakers representing various religious faiths. Sacred hymns and prayer also are a part of the Sunday morning assembly program.

PAROLE.

Two years ago (June 30, 1924) there were 398 boys on parole from the Preston School of Industry. During the two-year period there were 586 released from the school on parole, making a total of 984 boys whose names were on the parole records. Of these, 448 were discharged and 66 returned to the school for violation of parole, leaving 470 names on the parole records June 30, 1926.

Three kinds of discharge papers are issued to boys when they are twenty-one years of age, according to the kind of record they have made: The diploma of honor for the superior, an honorable discharge to boys maintaining average records and the ordinary release to those with inferior records. The following report blank is filled out and mailed to the parole officer the first of each month and a careful record is kept:

MONTHLY VOCATIONAL REPORT

City _____ Date _____ 192__
Mr. R. A. LANG, Waterman, Calif. I wish to report for the month as follows:

Work Report

Name of Company or Employer _____
Business Address _____
Kind of work _____ Wages \$ _____ day
Per week
month
How many days did you work last month? _____

Financial Statement

Are you buying any property of any kind, musical instrument, lot, home, life insurance, study course? State what the investment is _____

How much have you paid on your investment? \$ _____
I now have deposited in the _____ Bank \$ _____
I have cash on hand and coming to me in wages \$ _____
Total investment, cash and wages due \$ _____

Social and Study Report

Give name of any club or lodge you belong to _____
Are you taking any educational work, public school, night school, correspondence course, library, drawing, music, band? State what the course or study is _____
Where and how do you spend your evenings and leisure time? _____

Sign your name here _____
Address, street number _____

Statement of Adviser and Friend or Parent

I believe the above statement to be correct:
Signed _____
Address _____
(Write your letter on the other side of this blank)

NOTE—Keep your name on the "Honor Roll" by mailing your report the first day of each month.

Honor Roll—Every boy who sends his report each month and keeps his record clear as per agreement.

Negligent List—Boys who neglect to send their monthly reports as per agreement.
Failure List—One who persistently fails to send in his reports, runs away or gets into trouble.

In addition to the reports made by the boys, frequent visits are made to their homes by the field workers, and the following blank is filled out for each interview and filed with his record:

**Vocational, Social and Investment Statement of Youths Released from the
Preston School of Industry on Parole**

Case report by _____ Date _____
 Youth's name _____ Address _____
 Name of employer _____ Address _____
 Kind of work _____ Wages \$ _____
 Recent changes _____
 Investments _____

Reports

- 20—On time; satisfactory
 15—For sending report late
 10—Reported when notified
 5—Negligent; not interested
 0—Reports only when personally interviewed

Employment

- 20—Regular, promotional, satisfactory
 15—Irregular, or dissatisfied
 10—Odd jobs and labor
 5—Changeable, unsatisfactory, discharged
 0—Refuses to work; shiftless, wanderlust

Savings and Investments

- 20—Regular and systematic
 15—Occasional, then withdraws
 10—Spends lavishly; selfishly; foolishly
 5—Buys motorcycle; cut-down auto
 0—Earns little; in debt, dishonest

General Conduct

- 20—Satisfactory; habits good; neat
 15—Smokes cigarettes; careless
 10—Out late nights; restless; disobedient
 5—Disagreeable at home; argues
 0—Deceives; falsifies; profane

Keeping Out of Trouble

- 20—No complaint of any kind
 15—Bad associates
 10—Pool halls; public dances; resorts
 5—Gambling; drinking; disorderly
 0—Petty stealing; forgery, arrest

_____ PER CENT

Attitude:

Willing

Obedient

Disobedient

Argues

Obstinate

Exaggerates

Headstrong

Temperament:

Ambitious

Enthusiastic

Visionary

Listless

Moody

Restless

Selfish

Disposition:

Agreeable

Good-natured

Obliging

Disagreeable

Bad temper

Egotistical

Spiteful

CHECK ESTIMATE IN COLUMN

	Superior	Above average	Average	Below average	Inferior
Intelligence					
Sense of responsibility					
Trustworthiness					
Adaptability					
Stick-to-it-iveness					
Progress					

Associates _____

Offenses _____

Amusements _____

Educational _____

Living conditions _____

Remarks _____

This follow-up system enables the school to determine definitely the group or classification each boy belongs in, at the time of his discharge or the termination of his parole period. The diploma of honor is issued only to those who maintain a 100 per cent record. There are six requirements or tests in maintaining a 100 per cent record. First, properly filling out and mailing the vocational monthly report; second, putting forth his best energies in his employment and earning a reputation for honesty, faithfulness and industry; third, remaining with his employment until he becomes established in a regular occupation which will give him a good start in life by the time he is twenty-

one years of age; fourth, systematic saving of a portion of his earnings; fifth, satisfactory conduct at home and in his social relations; sixth, associating with good companions and keeping out of trouble.

The following sketch of a boy on parole is a sample of an average 100 per cent record: G. W. was released on parole December, 1924. While in the school he worked in the horticultural squad and flower gardens. He requested the same kind of employment outside. A position was arranged for him in a flower and shrub nursery at a salary of \$18 a week. He remained with this position four months, when he secured a better position and an increase of salary, following the same kind of work. After three months he made another change, securing a better opportunity with a large advertising firm in San Francisco in their nursery department, and his salary has been increased until now he earns \$130 a month. Our records show he has remained with his present position for more than a year, has \$185 in his savings account, paid all of his bills, board and other expenses as they have arisen. He will soon be twenty-one years of age and will be entitled to the diploma of honor, signed by the Governor.

There were 85 boys or $16\frac{1}{2}$ per cent of the total number discharged from parole at the age of 21, who received the diploma of honor. One hundred and ninety-two boys or $37\frac{1}{2}$ per cent received the honorable discharge. The ordinary release was issued to 171 boys. Of this number there were 50 whose addresses were lost and 70 others whose records on parole were unsatisfactory, a total of $23\frac{1}{4}$ per cent. There were 37 boys who were sentenced to prisons for new offenses and 14 others in jails for the same reason. Sixty-six returned to the school for violation of parole, making a total of 117 boys, $22\frac{3}{4}$ per cent, who were definite failures.

It has been the school's experience that careful placement, including suitable employment and supervision, properly arranged and well understood prior to the time of parole, is of great importance. When employment is not arranged in advance the first question usually asked by prospective employers is, "Where have you been working?" The boy must either evade the question or explain that he has just recently been released from the Preston School of Industry. When there is employment arranged in advance the boy knows what he is going to do and will easily and quickly adjust himself to the new conditions.

With the large number of boys now on parole needing advice and supervision, twenty-five to thirty-five new placements to be arranged each month, and with the constantly increasing demands made upon the parole officers, provision should be made for more field workers and a much larger measure of supervision than is now possible.

A parole business course has been introduced into the class rooms. In this course the boys are instructed how to make out their reports; how to arrange their finances and budget expenses; how to buy shoes, clothing, neckties, socks, shirts and underwear; how to distinguish between shoddy and good quality of cloth; how to secure good recreation for a reasonable outlay; how to secure employment when out of work; how to approach a prospective employer when seeking a position, and how to keep a record of interviews with employers. Vocational guidance and the selection of an occupation is a practical and interesting lesson included in the course. The advantages and dis-

advantages of different occupations, apprentice wages, requirements, opportunities for promotion and increase in wages, the attitude of employers toward boys who are willing to work and follow instructions are all explained. There are twelve lessons in the course and it requires about six weeks of half-day school to complete it. The best time for the boys to enter this class is after they have made application for parole and while arrangements are being made for employment and supervision.

The boys file their applications for parole two or three months before they have earned the required number of credits entitling them to release. This gives the field workers ample time to make all arrangements for employment. When all the arrangements are made and the boy has earned the required number of credits he appears personally before the parole commissioners, who instruct him regarding his employment and responsibilities on parole. All boys who are passed for parole each month are invited to be present at a dinner given in the superintendent's dining room. This dinner is a very enjoyable occasion and the boys in the school look forward with keen anticipation to the time when they will be guests.

Everything possible is done to encourage the boys when they leave the school and to make them feel that life is worth while and that they will amount to something. They are made to know that their progress and achievement will be carefully checked and that they will be given due credit for whatever they accomplish. A personal letter of encouragement and advice is written each month to the boys on parole in answer to the reports when received, and in this manner a close personal relationship is maintained.

TABLE No. 1.
Enrollment Statement.

	June 30, 1924	June 30, 1925
Actually in institution-----	557	552
Those on parole-----	398	431
Those on furlough-----	58	87
Escapes at large-----	42	25
Totals-----	1,055	1,095
Added to rolls during year—		
New commitments-----	590	618
Transferred from Sonoma State Home-----	2	1
Transferred from Whittier State School-----	10	6
Returned from deportation-----	1	3
Totals-----	603	628
Total enrollment during year-----	1,658	1,723
Removed from rolls during year—		
Discharged from institution-----	18	20
Discharged from parole-----	130	161
Released order of court-----	55	34
Expiration of term on parole-----	72	88
Expiration of term on escape-----	20	17
Discharged from furlough-----	15	16
Died in institution-----	4	2
Returned to court-----	—	8
Deportation-----	224	184
Transferred to Whittier State School-----	5	3
Transferred to Sonoma State Home-----	1	—
Discharged from parole account prison sentence-----	11	—
Discharged from escape account prison sentence-----	3	1
Deported from furlough-----	1	—
Deported from escape-----	2	—
Died on parole-----	1	2
Died on furlough-----	1	—
Total passed out-----	563	536
Total enrollment at end of year-----	1,095	1,187

TABLE No. 2.
Statement of Actual Population in Institution.

	<i>June 30,</i> <i>1924</i>	<i>June 30,</i> <i>1925</i>
In institution at midnight-----	557	552
Received during year--		
By new commitments-----	590	618
By recommitment from parole-----	15	26
By return from parole-----	22	17
By return from furlough-----	18	21
By return from escape-----	7	2
By transfer from Whittier State School-----	10	6
By return from deportation-----	1	3
By recommitment from escape-----	1	1
By transfer from Sonoma State Home-----	2	1
By recommitment from furlough-----	-----	2
Total received-----	<u>666</u>	<u>697</u>
In institution during year-----	1,223	1,249
Passed out during year--		
By discharge-----	18	20
By order of court-----	55	28
By parole-----	280	306
By furlough-----	68	108
By return to court-----	-----	8
By escape-----	16	16
By death-----	4	2
By deportation-----	224	184
By transfer to Whittier State School-----	5	3
By transfer to Sonoma State Home-----	1	-----
Total passed out-----	<u>671</u>	<u>675</u>
Total population at end of year-----	552	574

TABLE No. 3.
Statement of Paroles.

	<i>June 30,</i> <i>1924</i>	<i>June 30,</i> <i>1925</i>
On parole at midnight-----	398	431
Paroled during year-----	280	306
Paroled from furlough-----	4	33
Totals-----	<u>682</u>	<u>770</u>
Discharged from parole-----	130	161
Term expired on parole-----	72	94
Returned from parole-----	22	17
Recommitted-----	15	26
Died on parole-----	1	2
Discharged from parole on account prison sentence-----	11	-----
Totals-----	<u>251</u>	<u>300</u>
On parole at end of year-----	431	470

TABLE No. 4.
Statement of Furloughs.

	<i>June 30,</i> <i>1924</i>	<i>June 30,</i> <i>1925</i>
On furlough at midnight-----	58	87
Furloughed during year-----	68	108
Furloughed from escape-----	-----	1
Totals-----	<u>126</u>	<u>196</u>
Discharged from furlough-----	15	16
Returned from furlough-----	18	21
Died on furlough-----	1	-----
Deported from furlough-----	1	-----
Paroled from furlough-----	4	33
Recommitted from furlough-----	-----	2
Totals-----	<u>39</u>	<u>72</u>
On furlough at end of year-----	87	124

TABLE No. 5.
Statement of Escapes.

	June 30, 1924	June 30, 1925
Escapes at large at midnight-----	42	25
Escaped during year-----	16	16
Totals -----	58	41
Captured -----	7	2
Term expired -----	20	17
Discharged on account prison sentence-----	3	1
Deported from escape-----	2	---
Furloughed from escape-----	---	1
Recommitted from escape-----	1	1
Totals -----	33	22
Total escapes at end of year-----	25	19

TABLE No. 6.
Enrollment by Months.

	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26
July-----	276	366	376	400	446	472	489	550
August-----	257	352	374	409	446	468	521	540
September-----	251	330	361	392	420	416	556	484
October-----	273	328	356	410	431	440	565	511
November-----	249	344	351	424	441	467	553	532
December-----	259	345	357	435	441	491	555	514
January-----	289	365	372	445	447	505	552	561
February-----	324	361	383	450	453	528	539	553
March-----	356	376	382	454	468	535	529	540
April-----	371	388	378	445	471	513	544	554
May-----	375	380	390	447	489	521	557	563
June-----	365	383	396	447	496	557	552	574

TABLE No. 7.
Showing Summary for Years.

Year	Received				Discharged	Paroled	Order of court	Returned to court	Deported	Escaped	Died	Transferred to Whittier	Transferred to Sonoma	Furlough
	New	Returned	Transferred from Whittier	Transferred from Sonoma										
1894-95-----	174				6	3				7	2			
1895-96-----	59				10	4				10				
1896-97-----	79				20	47				17	1			
1897-98-----	28				51	14				7	1			
1898-99-----	51				51	5					2			
1899-00-----	31				22	21				7	1			
1900-01-----	31				37	20								
1901-02-----	59				33									
1902-03-----	36				37									
1903-04-----	63				33									
1904-05-----	80				23	10								
1905-06-----	90				28	40								
1906-07-----	92				31	46								
1907-08-----	146				7	40								
1908-09-----	182				17	82								
1909-10-----	201	2			34	162		12		3				
1910-11-----	199	29			17	179	6			2				
1911-12-----	192	36			29	195	16	5		13	2			
1912-13-----	253	61	137		24	193	33	3	3	18	4			
1913-14-----	248	126	8		64	124	51	5	2	66	4	14		2
1914-15-----	269	162	2		56	223	21	16	4	125	2	41		9
1915-16-----	268	79			57	215	19	13		38	2	1		16
1916-17-----	213	67			55	162	23	2	2	8		2		27
1917-18-----	192	46	5		76	188	25	25		41	1	6		18
1918-19-----	239	33	53		42	133	20	10	2	9	1	7		15
1919-20-----	282	49			32	177	18	14	4	38	2			28
1920-21-----	299	71	12		43	208	15	21	1	58	2	4		17
1921-22-----	390	58	11		48	202	53	35		32	3			35
1922-23-----	409	67	10		54	253	34	18		49		2		27
1923-24-----	589	73	8	1	29	236	67	4	160	37	1	8	4	64
1924-25-----	590	64	10	2	18	280	55		224	16	4	5	1	68
1925-26-----	618	72	6		20	306	28	8	184	16	2	3		108
Totals-----	6,652	1,095	262	4	1,104	3,768	484	193	586	617	36	138	5	447

TABLE No. 8.

Showing Counties From Which Boys Were Received During the Biennial Period
Ending June 30, 1926.

Counties	1924-25	1925-26	Total
Alameda	37	60	97
Alpine	—	—	—
Amador	—	—	—
Butte	2	1	3
Calaveras	—	—	—
Colusa	—	2	2
Contra Costa	3	1	4
Del Norte	—	—	—
El Dorado	—	—	—
Fresno	28	30	58
Glenn	—	—	—
Humboldt	2	5	7
Imperial	1	1	2
Inyo	1	3	4
Kern	9	4	13
Kings	4	5	9
Lake	—	1	1
Lassen	4	—	4
Los Angeles	299	314	613
Madera	2	—	2
Marin	2	2	4
Mariposa	—	—	—
Mendocino	2	1	3
Merced	2	—	2
Modoc	2	—	2
Mono	—	—	—
Monterey	2	3	5
Napa	—	1	1
Nevada	1	1	2
Orange	23	16	39
Placer	5	4	9
Plumas	—	—	—
Riverside	16	19	35
Sacramento	24	17	41
San Benito	—	—	—
San Bernardino	24	20	44
San Diego	44	43	87
San Francisco	50	59	109
San Joaquin	9	7	16
San Luis Obispo	3	4	7
San Mateo	3	7	10
Santa Barbara	8	11	19
Santa Clara	13	10	23
Santa Cruz	2	—	2
Shasta	1	—	1
Sierra	—	1	1
Siskiyou	4	2	6
Solano	5	1	6
Sonoma	5	7	12
Stanislaus	6	5	11
Sutter	—	2	2
Tehama	1	2	3
Trinity	—	—	—
Tulare	11	21	32
Tuolumne	1	—	1
Ventura	2	1	3
Yolo	—	—	—
Yuba	3	3	6
Totals	666	697	1363

TABLE No. 9.

Legal Ages at Time of Commitment According to Tabulation Made June 30, 1926.

Age	Per cent
15	5
16	15
17	20.6
18	21.3
19	20.1
20	18
Total	100

TABLE No. 10.

Number of Boys in School June 30, 1926, From Broken Homes.

	Number	Per cent
Divorced	85	15
Both dead	42	7.3
Father dead	114	19.8
Mother dead	48	8
Totals	292	50.1

TABLE No. 11.

Religious Affiliations of Boys in School June 30, 1926.

	<i>Number</i>	<i>Per cent</i>
Protestant -----	320	56
Catholic -----	140	24
Jewish -----	19	3
None -----	95	17
Totals -----	574	100

TABLE No. 12.

Race Distribution of Boys in School June 30, 1926.

	<i>Number</i>	<i>Per cent</i>
White -----	433	76
Negro -----	31	6
Mexican-Indian -----	102	17
Oriental -----	8	1
Totals -----	574	100

TABLE No. 13.

Boys of Foreign Birth and Boys of Foreign Parentage in School June 30, 1926.

	<i>Number</i>	<i>Per cent</i>
Foreign born -----	47	8
Both parents foreign born -----	82	14
Father foreign born -----	31	5
Mother foreign born -----	34	6
Totals -----	194	33

TABLE No. 14.

Boys in Preston School of Industry With Military Records June 30, 1926.

	<i>Number</i>	<i>Per cent</i>
Honorable discharge -----	18	3
Dishonorable discharge -----	21	4
Totals -----	39	7

TABLE No. 15.

Causes of Commitments of Boys in School June 30, 1926.

	<i>Number</i>	<i>Per cent</i>
Petit larceny -----	24	4.2
Truancy -----	7	1.2
Incorrigibility -----	51	8.8
Burglary -----	42	7.2
Grand larceny -----	277	48.3
Sex immorality -----	36	6.3
Forgery -----	45	7.9
Vagrancy -----	7	1.2
Malicious mischief -----	2	0.3
Assault -----	2	0.3
Arson -----	5	0.9
Drunkenness -----	9	1.6
Highway robbery -----	19	3.4
Murder and manslaughter -----	6	1.1
Dependency -----	0	0.0
Miscellaneous -----	42	7.3
Totals -----	574	100

REPORT OF SUPERINTENDENT OF THE VENTURA SCHOOL FOR GIRLS.

To E. G. Twogood,

*Secretary and Acting Director, Department of Institutions,
Sacramento, California.*

DEAR SIR: During the two years just past much has been accomplished through the pursuance of policies of administration and management as outlined in the previous report. It is not necessary to repeat in detail in this report the foundation or basis for conducting this school, other than to say that education in its broadest sense has proven to be the best method of approaching the task of directing the energies of the young girls into safe and satisfactory channels.

Various improvements have been made during the biennium. The treatment room in the Hospital Building has been enlarged by the removal of a partition, and additional tables have been installed in it.

Special commendation is due the Department of Public Works of the state for thought and attention given this improvement, which has resulted in this school's having a treatment room with no equal as far as usefulness and sanitation are concerned.

The principal difficulty of construction was to obtain a material for the sides of the booths and the tables which could be molded and which would permit of constant use and be absolutely sanitary. Terrazzo was found to be the best material, and with the addition of plain white enamel bowls with flushing rims, the open drain was also obviated.

The enlargement of the treatment room necessitated the moving of the Dental Clinic to another space, and afforded a new storage room for drugs and hospital supplies.

A new and larger ice plant has replaced the old one, and the roads on the state's grounds have been improved by the addition of Corona quarry waste, which makes a splendid road when rolled and sprinkled.

A residential cottage for the superintendent of the school, which was built last year, is greatly appreciated and aids the work by affording a quiet place for rest away from the office building.

The regular men employed at the school have attended to the general upkeep of the buildings and service equipment during the two-year period.

Our physical surroundings have been changed considerably by an encroaching oil field, whose boundaries have not been determined at the present time.

A neighbor's orchard on the west has been replaced by a tank farm, and the territory on the north has been developed to such an extent that several producing wells are near the boundary of the school's land in that direction.

The development of the oil field has brought with it a greater number of residents in the vicinity, and this school is no longer an isolated community on the hill side.

The arable land of the school, all of which is planted to orchard and vegetables, has been kept under constant cultivation. The citrus grove and walnut orchard have produced abundantly, but the deciduous fruits, with the exception of the apricots, have not produced as they should. Unfavorable weather conditions both years have interfered

with the proper foliation of the trees with consequential lack of fruit development.

The girls raise the vegetables and harvest the nuts and fruit. Last year most of the apricots were dried, as they had to be handled rapidly. This year, with a lighter crop and cooler weather during the ripening season, canning in glass jars has been the principal method of caring for the fruit.

Late in the biennium an opportunity to obtain instruction in the growing of flowers, shrubs, and trees, has opened the way to the development of a new vocation which is well suited to certain girls in this school. The lath house, which has been idle for years, is now one of the busiest places on the grounds and is filled with young plants, all of which have been tended by a group of interested girls.

Too much cannot be said in praise of the staff of the school, the officers and the teachers who have worked very faithfully to further the work of this institution.

Under the direction of Dr. Mabel T. Bell, the health of the girls has had careful attention. By the use of prophylactic measures and the observance and treatment of girls presenting mild symptoms of disease, much illness has been averted. Standard routine treatment for girls affected with gonorrhea has been followed, and the new treatment room has aided this work very materially.

The dentist is giving more attention to the girls' teeth than formerly, as he serves two institutions now instead of three as before.

The girls of school age who have five hourly sessions, and those of the part time division, and commercial studies, have worked diligently and much has been accomplished.

Fourteen girls in 1925 and thirteen in 1926 received county diplomas for completion of eighth grade work. Graduation exercises, both years held in the auditorium, attracted a number of visitors from far and near and added materially to the dignity of the occasion. This is the fifth graduation of this kind that this school has had, and a number of girls have continued their studies in various high schools of the state. One of the girls, who has just completed a high school course, was one of twenty-five out of 296 to be graduated with special honors. She is working this summer, and will enter university this Fall. This girl has had no help of any kind from her family, and whatever she has accomplished has been through her own efforts, with the assistance of the kindly supervision of the parole officer from this institution.

As a result of the genuine training which the girls receive in academic work here, an increasing number each year express a desire to continue their school work outside. The stimulus which they receive in this school easily finds expression in a desire to continue their studies in an effort to compensate for time lost before coming here.

The psychological work has been done by Dr. Ellen B. Sullivan. She has examined girls who enter without a mental test, and has reexamined such cases as demonstrate strange or unusual tendencies.

The sewing, weaving, basketry, under the direction of Miss Ada Vesper, have followed the educational policy in that all classes in sewing, weaving, basketry, etc., stress first of all thoroughness in fundamentals. The practical work of these classes in keeping apace with

the needs of the institution furnishes a prevocational training which is believed to be of greater value than a strictly vocational course which would occupy the same length of time.

The training which the girls have received in cooking, baking, laundry, housekeeping, and garden work has followed the same general plan as described in previous reports, and the results have been very satisfactory. Many of the girls who have married and established homes outside have surprised their husbands with not only being excellent housekeepers, but with their ability to provide back yard vegetable gardens which have been the admiration of the neighborhood.

The parole officers, Mrs. Alice T. Weed in southern California, who devotes full time to the work, and Mrs. Mabel G. Mitchell in the northern part of the state, a half time employee, have carried on the work of placing and supervising paroled girls from this school in a satisfactory manner. The superintendent of the school supervises a group of girls in close proximity to the school.

The average time spent in the school for the group of girls paroled during the first year of the biennium was 1.9 years, and during the second year 1.62 years. Of the second year group the shortest time in the school was one year four months, and the longest time two years seven months.

The policy of placing girls in good homes when they leave the school is a very satisfactory arrangement, as this gives the girl the most protection possible during the period of adjustment to outside conditions. After she indicates sufficient stableness to meet and satisfactorily handle the problems of every-day life, there is ample time for other work. Even the high school girls, who are working in homes other than their own, have made much more progress than those at home.

Thirty-nine girls have married during the biennium, and most of them are making splendid records.

Every girl on parole is given many opportunities to establish herself, and no girl is returned to the school unless she has failed to respond after several trials.

There were 165 girls allowed to leave the school on parole from July 1, 1924, to June 30, 1926.

During the biennium intensive training has been given all girls, with a maximum of school work for the younger ones.

Quiet order has been maintained principally through such constructive measures as the presentation to the new girl of advantages to be gained by a life of usefulness and industry while in the school, and by the following up of these suggestions with an interesting and varied program of work and play, to keep the interest from lagging. Such added privileges as are enjoyed by the Alta Vista cottage, with its slightly greater freedom in cottage supervision and girls' clothing, and such outings as picnics, entertainments off the grounds, and the two weeks' camping trip in the hills, have proven to be an incentive to good conduct.

The disciplinary troubles are greatest among the girls who have been here less than six months, and as the population has increased, and turn over of student population is rapid, there are more girls in this

group in proportion to the population than formerly, and consequently more care than ever must be exercised to maintain the splendid morale which is present in the school at the close of the biennium.

The laundry in the discipline cottage should be enlarged, or preferably rebuilt, so that the girls need not work in such close proximity as they are doing at present. This is the school's most urgent need at the time of writing this report.

The encroaching oil fields, with no means of keeping wanderers off the grounds, and the constructing of new roads into the hill country north of the state's land, have added to the difficulties of management.

Although new problems of administration have been presented with added responsibilities, the superintendent is certain that the real work of the school—training of the young girls and directing of their lives into paths of usefulness and rectitude—is progressing very satisfactorily, and that the new biennium is being entered with courage and the hope of greater accomplishments than ever before.

Respectfully submitted.

OLIVE P. WALTON, M. D.,
Superintendent.

MOVEMENT OF POPULATION FOR YEAR ENDING JUNE 30, 1925.

Statement of Actual Population in Institution.

In institution at midnight June 30, 1924	163
Received during year July 1, 1924, to June 30, 1925:	
By new commitments	117
By return from parole	20
By return from furlough	5
By return from escape	32
Total received	174
In institution during year	337
Passed out during year:	
By expiration of commitment	3
By parole	81
By furlough	29
By escape	37
By transfer	3
By return to court	4
By release by court	16
Total passed out	173
Total population at end of year	164

Statement of Paroles.

On parole at midnight June 30, 1924	113
Paroled during the year	80
Transferred from furlough to parole	19
Total on parole during year	212
Term expired on parole	33
Released by Department of Institutions	47
Released by court	3
Returned to school	17
Transferred to other institution	5
Died on parole	1
Total	106
On parole at end of year	106

Statement of Furloughs.

On furlough at midnight June 30, 1924	3
Furloughed during year	30
Transferred from escape to furlough	3
Total on furlough during year	36
Term expired on furlough	2
Returned to school from furlough	5
Transferred from furlough to parole	19
Released by court from furlough	1
Returned to court	1
Total	28
On furlough at end of year	8

MOVEMENT OF POPULATION FOR YEAR ENDING JUNE 30, 1926.

Statement of Actual Population in Institution.

In institution at midnight June 30, 1925	164
Received during year July 1, 1925, to June 30, 1926:	
By new commitments	107
By return from parole	25
By return from furlough	6
By return from escape	13
Total number received	151
In institution during year	315
Passed out during year:	
By expiration of term	1
By parole	81
By furlough	24
By escape	16
By transfer to other institution	4
By return to court	1
By release by court	15
By deportation to other state	1
Total passed out	143
Total population at end of year	172

Statement of Paroles.

On parole at midnight June 30, 1925	106
Paroled during the year	81
Transferred from furlough to parole	21
Total on parole during year	208
Term expired on parole	25
Released by Department of Institutions	20
Released by court	2
Returned to school	24
Transferred to other institution	1
Total	72
On parole at end of year	136

Statement of Furloughs.

On furlough at midnight June 30, 1925	8
Furloughed during the year	26
Total on furlough during year	34
Term expired on furlough	2
Returned to school	6
Transferred from furlough to parole	21
Transferred to other institution	1
Total	30
On furlough at end of year	4

GIRLS ADMITTED DURING BIENNIUM.

Counties.

Alameda	8	San Diego	11
Colusa	2	San Francisco	21
Contra Costa	5	San Joaquin	4
El Dorado	1	San Mateo	6
Fresno	15	Santa Barbara	3
Humboldt	11	Santa Clara	7
Imperial	2	Santa Cruz	2
Kern	11	Shasta	1
Los Angeles	56	Sonoma	2
Madera	1	Sutter	1
Merced	4	Tulare	7
Orange	8	Yuba	1
Riverside	19		
Sacramento	2		
San Bernardino	13	Total	224

REPORT OF THE SUPERINTENDENT OF WHITTIER STATE SCHOOL.

After additional years of test and trial we are still assured that the fundamental principles behind the present policy of Whittier State School are sound. Experience makes it evident that there must be a further elaboration of our plans. The following report gives but a cross section of the present status of the work and a few suggestions as to some steps forward for the future.

During the biennium just closed we have endeavored as far as possible to consistently follow our policy of providing for every boy



Boy Scout cottage, Whittier State School.

at Whittier State School individual analysis, diagnosis and treatment; to make a special effort to find the need existing in the case of each boy, and then to try and work out the program best calculated to meet his need. Of course, there are many ways in which boys can be cared for in groups, but there are always conditions and circumstances peculiar to the individual, which make it necessary that he be separately dealt with. The individual must never be submerged in the group—on the contrary the group is of value only as it helps in solving the problem of each of its members. Boys should not be compelled to adjust to some one common mold; molds must be so patterned as to suit the requirements for effective treatment of each one of them. We try to see that this underlying principle in our program finds itself evidenced in the classroom, the shops, and all through the school. On the other hand, the boys must learn the meaning of team work and cooperation. Ample

opportunity to do this is afforded through home life in cottages, organized athletics, free play and the adjustments that every one recognizes are essential if a number of individuals are to live together happily.

Inducement rather than compulsion should motivate a boy's action. "I will because I should" ought to replace a grudging "I will if I must." Unless the boy learns to will to be and will to do, the great accomplishment has been missed in his training. To be compelled to do what is right by force, or to be prevented from some wrongful action merely through fear or by reason of temporary inability because of restraints artificially imposed, is but poor preparation for right living in the society to which the boy is to be returned. It is our constant aim to create in the heart and mind of the boy not only a desire but a determination to be and to do right because it is right. No mere outward formal compliance with rules and regulations is a safe basis for his return or for expecting to see a boy become truly successful in life.

There can be no escape from the fact that, "As a man thinketh in his heart, so is he." We must actually replace wrong ideals with right ideals and so organize our program for each boy that his character will in fact be formed again. Attitudes of mind of employees and of boys are of decided importance.

We have continued our trades work with emphasis on "trades" training as opposed to mere "manual" training. Boys who complete trades courses provided at Whittier go out and earn a living wage or better. Many on leaving Whittier have immediately entered the trade learned, and have followed it continuously and successfully for years. Some have become established in business for themselves. The closest possible cooperation should be maintained between shops and classes. We try to make all of the activities of the school really educational in character, so that a boy is constantly under some definite form of training. On the basis of results obtained, additional trades equipment should be provided at once. The pay roll should be increased so that men of high character who are first-class mechanics and qualified instructors can be secured and retained. Special ability is required on the part of those who undertake to train and rehabilitate these boys and to direct their energies into proper channels. We should be able to pay salaries at least equivalent to those paid in the public school, and in our opinion we should pay more.

Two additional teachers were added to our Department of Education, and increases in salaries of teachers were granted in five cases. Four boys were graduated from our high school at the close of the last school year, and we have formulated plans for having the school regularly accredited.

A good attitude toward attendance in classes has been maintained. Almost all the boys solicit the opportunity to go to school though most of them have been listed as truants before coming to Whittier. During the summer vacation an opportunity was afforded the boys to attend summer school if they so desired. The response was instantaneous on the part of many who were behind in certain subjects, and four classes were in regular session all during the summer.

In baseball, football and basketball, teams representing the school have contested with many neighboring high schools, winning a majority of the games played and earning an enviable reputation for clean playing and good sportsmanship. Our physical education director gives particular attention to the needs of each individual. We should have additional facilities so as to better provide for this work. Intramural athletics have been encouraged and promoted.

A number of our playgrounds are located on land suitable for citrus fruit culture. An equal acreage is given over to seedling walnuts. These trees are of an age, and the value of this kind of nut has fallen off to such an extent, that the orchard lacks in value. We have been preparing the soil around the playgrounds referred to for citrus fruit trees, and hope to plant them this coming winter. The exchange in use of these two plots will ultimately add to the net income and will move the playgrounds away from the Los Angeles-San Diego highway, which they now immediately adjoin.

There is pressing need for additional accommodations at Whittier. There should be adequate provision for a material increase in the population. Our capacity has remained stationary for the past few years. There is a waiting list of boys actually committed to Whittier who can not be immediately received. The number of boys on this list averages about 35. The utmost care has been exercised to see that the number accepted from each of the counties equals as nearly as possible the percentage the population of the county bears to the total population of the state. The measure of success obtained is but one of the many evidences of the watchful care of Mr. Elmer E. Knox, secretary of the school. He has not only rendered invaluable service within the school, but in handling this very difficult situation has made his agreeable personality felt in all of the probation offices. The inability of Whittier to receive boys promptly not only has frequently worked a real hardship to individual boys, but the delay has seriously interfered with the efficient operation of the courts. If a boy should be made a state ward then the committing court should be able to remove him promptly from the home, the neighborhood, the "gang" or whatever influences have been breaking him down. There are over twenty boys in Los Angeles alone under commitment to Whittier.

Many of these boys could be cared for to advantage in county "adjustment or probation schools" and thus never become state wards. The adjustment school will be referred to later in this report.

With the steady lowering of the age of boys at the time of admission the attitude of the public school toward Whittier is steadily changing. Whittier is beginning to be recognized by it as a special school to which boys go from the public schools and to which they must return. There is an increase in the number of those identified with the public schools who visit Whittier to learn of the methods we employ so that they may incorporate them into their plans. A decided improvement in the relationship between educational agencies and Whittier has resulted from exchange of visits. That the boys who come here are mostly problems in education is being recognized.

In this connection the following table is of interest:

Comparison of Mentality of Boys at Whittier State School in 1918 and 1926.

Classification			No. of cases		Percentage of cases	
			1918	1926	1918	1926
Superior -----	Above	110-I.Q.	14	35	5.5	10.9
Average normal -----		90-110	56	136	22.3	42.5
Dull normal -----		80-90	60	83	23.9	26.0
Borderline -----		70-80	46	59	18.4	18.4
Feeble-minded -----	Below	70	75	7	29.9	2.2
			251	320	100.0	100.0

1918 cases quoted from Whittier State School Biennial Reports; Report for 1916, page 60; Report for 1916-1918, page 27.

1926 cases include 320 cases present at Whittier State School June 30, 1926; 7 cases below 70 classified as feeble-minded are really in the borderline classification and are held for observation of the case.

The demand has been so great for an increase of high school facilities we have been making every possible effort to meet this educational need of the boys reaching Whittier. Our boys must have the advantage of a completely equipped junior and senior high school as well as every suitable provision for adjustment classes with an ungraded class for the younger boys. This will mean a considerable addition to our present equipment as well as a material increase in personnel.

PRESENT ACTIVITIES OF THE DEPARTMENT OF RESEARCH OF WHITTIER STATE SCHOOL.

A. Clinical.

The clinical program includes service within the institution, which contributes to the better understanding of boys in the school and boys on placement outside. The aim is to furnish information of value in planning treatment of individuals within the group.

The program of individual clinical service is both a measurement and an adjustment one. An individual analysis and diagnosis is made in the case of every boy. This includes psychological tests, tests of educational achievement, psychiatric examination where that is indicated, social analysis, and an analysis of the conduct record, habits, emotional trends, interests and special abilities of the boy.

A plan of treatment is made based upon the clinical findings. This plan includes school adjustment, modification or substitution in case of undesirable habits and ideas, adjustment of emotional complexes and arrangement for decreasing the instability in the cases of unstable children with a psychopathic trend.

Placement within or without the school is based upon knowledge of the clinical findings. This is in the hands of a placement committee. The director of research is a member of this committee.

When boys are sent in for study incident to proper institutional placement or come from counties furnishing little information with reference to the personality of the boy, the program is one of intensive study, previous to arranging a plan of treatment or suggesting replacement by court in an environment better suited to the particular case.

When boys come in from counties having satisfactory clinical service and furnishing detailed clinical records, these are *supplemented* in necessary directions having to do with a plan of treatment while under the supervision of Whittier State School.

In addition to diagnostic work and individual treatment, a personal service is growing up in the school. This includes discussion of the phases of the individual case relative to a more satisfactory adjustment. Such personnel conferences are arranged at the request of any of the following groups: (1) boys who request such conferences, (2) teachers or tradesmen who wish to confer with reference to treatment of problem cases or special problems of their individual service, trade analysis, etc., (3) the school in general (service here is furnished as a matter of routine in placement committee meetings and less formally whenever requested by administrative or other officers), (4) in so far as possible by the placement officer in relation to cases of boys outside the school, under the supervision of the school.



Hospital-Research and Office Building, Whittier State School.

The personnel of the department includes the following members; one psychologist devoting half time to the direction of the work, one paid clerical and stenographic assistant dividing his time between this department and the placement department, volunteer service from a large group of advanced students of psychology of the University of California, Southern Branch, and special contributions of students from other universities making studies of value to this clinical work. (Stanford, Wyoming, etc.)

The work from month to month has a similarity of routine. Variation enters due to the following factors: Certain types of service may be related to special needs of a particular time. Some phases of the work are being gradually introduced because of a desire on the part of the director to try changes before incorporating them into the routine. Because of the limited personnel, special studies have to be fitted into a very full program.

A limited psychological service is afforded by this department to the Ventura School for Girls. Due to the limited personnel no attempt is made at present to make this service complete.

B. Journal of Delinquency.

The publication of the *Journal of Delinquency* was suspended during 1924. Regular publication was resumed in January, 1925. The *Journal* has been edited by the director of research. The work of the department has included: editing the *Journal*, enlarging the subscription list, particularly that of paid subscribers; improving the material in the *Journal* and attempting to bring the publication up to date. The price of the *Journal* was increased June, 1926, to \$3 per annum, the previous price being \$1.25. Plans and initial editorial announcement were completed for changing the *Journal* from a bimonthly to a quarterly. This change is to date from January, 1927.

The foreign exchange of the *Journal* has been developed until now we are in active communication with social agencies and their publications from every country in the world. This results in our being in contact with the most advanced social experiments, their successes and failures. Also through the review of the foreign literature in the *Journal of Delinquency* literature is made available to the scientific reading public that could not be found elsewhere. The foreign language departments of the university have assisted in the review of this literature.

The circulation of the *Journal* included the following:

Paid subscriptions-----	187
Editorial -----	34
Complimentary -----	79
Review publishers -----	38
Exchanges -----	53
Foreign exchanges -----	29
<hr/>	
Total -----	420

The above represents a doubling of the list of paid subscribers within the last year, and at an increase of nearly two and a half times the original price of the *Journal*.

To add to the efficiency of our department for after care of boys who have been permitted to leave Whittier on placement in the hope that they will meet with success away from the school, it is imperatively necessary that there be an increase in the number of employees caring for our boys on placement. One man is now making a vain effort to properly supervise over two hundred boys scattered from San Diego to Siskiyou and from the foothills to the sea. It can not be done successfully, and no doubt disaster in certain cases has resulted. The investment of time, money and effort in boys trained at Whittier, and the hazard of failure, is too great to have the condition continue.

To members of the faculty at Stanford University, and many of the advanced students, we are under obligation for continued support of Whittier, to Dr. Elwood P. Cubberley, Dr. Lewis M. Terman, Dr. Walter Miles, Dr. Calvin P. Stone, Dr. Maud Merrill and other members of the Psychology Department.

An arrangement with the State University at Los Angeles has enabled us to secure the regular services of Dr. Ellen B. Sullivan as head of our Research Department. She has enlisted the fullest measure of cooperation of faculty and student body of the university. Clinical work at Whittier is a definite part of the university student program. We appreciate the attitude of the Department of Psychology, the Department of Education and the Spanish Department, which have all made active contributions to the work at Whittier. Dr. Grace M. Fernald has continued her invaluable assistance in every phase of the work. The state is under lasting obligation for the service she has contributed. To Dr. Shepard I. Franz we are indebted for administrative cooperation between his department and the Department of Research at Whittier. Miss Catherine McLaughlin has been interested in particular research problems, and has supervised some of this work done by university students. Dr. Rosenberg has furnished volunteer service in instruction in Spanish and assisted in the editorial work of the *Journal of Delinquency*. We have long felt that we had much of value to offer the university, as we were sure it had for us. We consider Whittier presents an unsurpassed opportunity for laboratory work. For this reason the cooperation mentioned was a consummation highly to be desired.

Practice teaching in the school is being carried on by a student of Whittier College.

Whittier Union High School has cooperated with the state school in accepting students in need of special training provided by that institution. We are indebted to Principal Albertson and the board of trustees.

Dr. Thomas J. Orbison of Los Angeles has made his services available to Whittier at all times, and has frequently visited the school to examine and prescribe treatment for special cases. He has also interested psychiatrists, neurologists, alienists and other specialists, who have rendered valuable supplemental service, all without remuneration of any kind.

Our thanks are due to Mr. William Wrigley and his associates of the Catalina Island Company for another very successful camping season. We need a larger launch, as it is now necessary to tow many boys in open boats. Some effort has been made to secure a launch 40 feet over all with a two- or three-cylinder motor. Our present boat is but 28 feet over all and single-cylinder.

Individuals and organizations were most generous in their contributions toward the success of the Christmas season. Practically 25 per cent of our boys are annually without a single remembrance for Christmas. Our friends, by "adopting" certain of these boys for the day or by sending us the wherewithal to purchase simple presents for one or more of them, have made it possible for us to see that without exception Santa Claus has at least one gift on the Christmas tree for every boy in the school. This is the greatest day in the year.

We have in prospect a special "home rehabilitation" worker who will render full time to a careful study of home conditions of all boys coming to Whittier. In this the cooperation of the state university is assured. We are endeavoring to establish the relationship between home conditions and juvenile delinquency, and to bring about such readjustments in faulty homes as will make them fit places to which

boys may return at the close of the period of training in Whittier. This arrangement has many evident incidental advantages. To be able to assist the family to learn how to properly supervise the boy while at the same time the school is endeavoring to prepare him to conduct himself properly, should add greatly to the prospect for success. Not only the boy but his entire family is helped to see that the state school represents the state's interest in the welfare of the boy, that at great expense it is trying to give practical expression to this interest. The value of preventive work accomplished by anticipating and preventing delinquency in other members of the family, of itself will undoubtedly more than justify the creation of this department. A logical result should be increased loyalty to the state and a sincere effort to maintain a home that will accord with accepted standards of American living, and conduct that will conform to the reasonable requirements of the law.

The relationship between immigration and juvenile delinquency will be given careful consideration in these investigations. We are satisfied that facts of importance will be developed.

Health conditions during the two years were excellent. One boy of unfortunate heredity died during the biennium.

The absence without leave record has been good. As indicated in Table No. 5, the monthly percentage has been approximately $\frac{1}{4}$ of 1 per cent, and we have gone as long as six months without a single boy being off the ground without permission. We have no fences or outside "guards" to prevent boys from leaving. In the main they accept their training as an evidence of friendly interest on the part of the state in their behalf. Loyalty spelled out in this practical form is their natural response.

No appropriation for permanent improvements was made for Whittier at the legislative session of 1923, and only \$51,025 (including equipment and general repairs) in 1925. New construction therefore is practically at a standstill. Generous appropriations should be made by the legislature in 1927 if a high degree of efficiency is to be maintained.

Some years ago the school purchased 20 acres of water-bearing land in San Gabriel River bottom. A well was sunk and a good flow of water secured. As yet no pump has been installed. Our need for this water is very great. All other sources of supply are either highly uncertain or very expensive. In spite of adverse conditions, however, under the effective direction of Mr. W. A. Smith, assistant superintendent, we have obtained exceptional results from the citrus orchards. We have delivered to the citrus association the highest percentage of Sunkist lemons ever received at the packing house, and at the same time the heaviest pick of fruit per acre for the age of trees. Value of crop now on the trees is estimated at \$20,000 to \$30,000, provided we escape damage by frost. We believe the entire orchard should be protected by heaters; at present we have none.

The walnut crop in the entire district was light and of low grade. Ours averaged up well, but net returns will be much less than usual.

The old horse barn is being razed and the excellent grade of lumber and material above the floor level is being preserved for use in other structures. Tractors have largely replaced horses and mules. The adjoining building formerly used as a dairy has been converted into

a garage. The dairy herd was discontinued. The moving of the garage will make it possible to utilize the space it formerly occupied for classroom and library purposes. We will have four additional classrooms. There are boys enough waiting an opportunity to enter the department of education to fill them all. The change will add greatly to the efficiency of our academic work, and enable us to place practically every boy in the academic department.

We have held for many years that the state should authorize the establishment of 24-hour schools, to which boys would be assigned by the public school on the basis of their rights and needs as children rather than be committed by the court as offenders against the law. They are entitled to 24-hour care and training. Whittier might ultimately become the state's 24-hour school. This, of course, involves making satisfactory provision for all boys now coming to Whittier. As a matter of fact, the majority now at Whittier could probably be dealt with more satisfactorily if received as school boys than as court wards. Assignment to a 24-hour school should be exclusively an educational procedure free from stigma. Responsible adults or the community rather than the child should be required to explain irregularities in the child's conduct.

It should be made possible for any school district or group of districts to organize and maintain their own local 24-hour schools, directed and financed by the districts interested.

We suggested to the authorities at Sacramento that what we designated as an "Adjustment Department" might be organized and conducted at Whittier. This would be for boys whose need might be met by a short period of training at the State School. This should possibly not exceed six months, instead of the customary commitment during minority with an average stay of about two years; at the end of or during this time, the boys to be returned to the committing court with a statement of progress made. In most instances we would anticipate a boy would be given another chance. In other cases where the response had not been satisfactory he might be formally committed to Whittier, to remain under training for the customary longer period. We advanced this proposal not only for its possible value as a preventive measure, and the economy to the state in some cases through reducing expense by shortening the training period from approximately two years to six months or less, but also because this would give to juvenile courts and detention homes the largest measure of relief the state could provide in the shortest period of time. The buildings at what was the Girls' Department were considered to accommodate this department at Whittier. These buildings are to be inspected by representatives of the State Department of Public Works to determine whether they can be made safe and, we believe, as to the economy of investing the amount required to strengthen the buildings, and to complete the contemplated alterations, repairs and improvements. There will also be the matter of suitability to be considered. It might be more efficient to raze some of the buildings, and utilize as much of the material as possible in erecting modern structures specially designed for the purpose.

There are many cases where boys could be saved from the court record of commitment to a state school if the county or groups of counties had their adjustment or probation schools under court and

probation office control, and we propose that authorization be secured from the next session of the legislature to enable any county or groups of counties to create and maintain such schools. Boys could be placed in these schools on indefinite probation or for such a period as might seem best. There are many good reasons for keeping certain boys in their own communities. This would also avoid the stigma of having been made a state ward and, assuming good home or other local influences, these could still be exerted under the supervision of the probation office. Reabsorption into the public school should be more easily effected than where there has been complete removal from the county; suitable educational opportunity to be provided all boys in adjustment or probation schools. County boards of education could provide teachers, etc., for these boys would have to be given regular schooling if they were in attendance in the public school. Inasmuch as these boys now reach state institutions in large numbers, the state might consider granting a reasonable subsidy to adjustment or probation schools in the expectation that as a result of this training many of the boys would never become state wards. The Adjustment Department in Whittier should be of service to many counties unable to maintain schools of the kind. It should also be of assistance to adjustment schools in determining satisfactory methods for conducting them. Boys could be sent to these adjustment or probation schools by order of the juvenile court for 24-hour care during a limited period of time. Unresponsive boys in these schools might later be committed to a state school. Responsive boys would be returned to the public school and to suitable living conditions. Adjustment or probation schools would be for boys whose delinquency record had progressed to a point beyond which they would be eligible for a 24-hour school. Such schools would afford an opportunity to meet the need of a child while a ward of the court, in the hope that this would avoid the necessity of making him a ward of the state.

Consideration should be given to the establishment of a centrally located state school for boys of middle age.

The Pacific Colony, when occupied, should help care for feeble-minded delinquents.

Definite provision should be made to give permanent custodial care to certain types of psychopathic children who now reach state schools because of delinquent conduct. This also involves preventive measures for the potentially insane. For the time being, this group possibly could be reasonably well cared for as a specially segregated group in one of the homes for the feeble-minded.

There are also a certain number of individuals who are so unresponsive that they should be transferred from one state institution to another as their age increases and their response remains unsatisfactory—in some instances the custody might ultimately become permanent.

Return to society should not be determined by the age of the individual who has been made a state ward, nor by the length of time he has been under state supervision. The determining factor should be the probability of a satisfactory conduct response if returned.

The percentage of boys who have gone out from the school and who, in spite of adverse conditions, do not again appear before the courts as offenders, continues to be large. That some fail, and of these a few make records that are very bad, is understandable if one is fully

informed as to all of the facts. We are sure that if additional placement supervision is provided the number of these cases can be still further reduced. Many boys do exceptionally well. Some have been holding responsible positions for years. While we have lacked the facilities to make a satisfactory follow-up study, the best information obtainable indicates that not less than seven out of ten boys coming to Whittier succeed after leaving, and that a possible additional 10 per cent are doing fairly well. Undoubtedly a certain number who are not accounted for are getting along very satisfactorily.

Words can not adequately express the appreciation due to the staff for the loyalty it has so splendidly evidenced to the superintendent. On one occasion certain individuals were recommended for dismissal for conduct unbecoming employees of the school. The small number involved and the attitude of the balance of the staff was very gratifying. Men and women have carried on in a way that has set an example worthy of being followed by every boy enrolled. It is not feasible to make special reference to all those whose names stand out so prominently in this connection.

FRED C. NELLES,
Superintendent

STATISTICAL TABLES, WHITTIER STATE SCHOOL.

Biennial Period July 1, 1924, to June 30, 1925, and July 1, 1925, to June 30, 1926.

Table
number

1. Pupils Received by Commitment, 1891-1926.
2. Statement of Actual Population in Institution.
3. Statement of Placements.
4. Statement of Approved Absences With Leave.
5. Statement of Absences Without Leave.
6. Ages at Commitment, Admitted July 1, 1891, to June 30, 1926.
7. Race Distribution of Boys Admitted July 1, 1891, to June 30, 1926.
8. Religious Affiliations of Boys Admitted July 1, 1912, to June 30, 1926.

TABLE No. 1.

Pupils Received by Commitment, Probation and Voluntary Admission, 1891-1926.				
Year	Boys	Girls	Total	Biennium
1891-92	253	58	311	311
1892-93	202	39	241	---
1893-94	180	33	213	454
1894-95	128	24	152	---
1895-96	125	27	152	304
1896-97	60	28	88	---
1897-98	61	18	79	167
1898-99	94	21	115	---
1899-00	76	14	90	205
1900-01	55	13	68	---
1901-02	65	19	84	152
1902-03	81	23	104	---
1903-04	125	19	144	248
1904-05	98	12	110	---
1905-06	96	16	112	222
1906-07	85	21	106	---
1907-08	87	36	123	229
1908-09	91	39	130	---
1909-10	96	46	142	272
1910-11	100	40	140	---
1911-12	105	39	144	284
1912-13	85	46	131	---
1913-14	44	2*	46	177
1914-15	81	--	81	---
1915-16	98	--	98	179
1916-17	96	--	96	---
1917-18	167	--	167	263
1918-19	167	--	167	---
1919-20	126	--	126	293
1920-21	168	--	168	---
1921-22	147	--	147	315
1922-23	By commitment 150	--	---	---
	On probation 26	--	176	---
1923-24	By commitment 186	--	---	---
	On probation 8	--	194	370
1924-25	By commitment 175	--	---	---
	On probation 5	--	180	---
1925-26	By commitment 169	--	---	---
	On probation 4	--	173	353
Totals	4,165	633	4,798	4,798
Received by voluntary admission—				
1922-23	7	--	7	---
1923-24	5	--	5	12
1924-25	7	--	7	---
1925-26	2	--	2	9

* By act of legislature June 14, 1913, the Girls' Department of Whittier State School ceased to exist, and became the California School for Girls, now located at Ventura.

TABLE No. 2.

Statement of Actual Population in Institution.

	June 30, 1924	June 30, 1925
Received during the year—		
In institution at midnight	302	309
By new commitment and on probation	175	171
By return from placement	41	41
By return from approved absence	1	2
By return from absence without leave	4	5
By transfers	5	2
By voluntary admission	7	2
Total received	<u>233</u>	<u>223</u>
In institution during the year	535	532
Passed out during the year—		
By discharge—By order of the court	55	37
By discharge—By order of superintendent	9	10
By expiration of sentence, term of commitment	1	1
By placement	143	151
By approved absence	1	1
By absence without leave	5	6
By transfer	7	5
By death	1	1
By release from remaining voluntarily	4	0
Total passed out	<u>226</u>	<u>212</u>
Total population at end of year	309	320

TABLE No. 3.

Statement of Placements.

	June 30, 1924	June 30, 1925
On placement at midnight	172	212
Transferred from approved absence to placement	1	1
Placement during the year	143	151
Totals	<u>316</u>	<u>364</u>
Discharged from placement—		
By order of superintendent	50	104
By order of court	3	0
Term expired on placement	7	4
Returned from placement	41	41
Died on placement	1	1
Removed from placement	0	0
Transferred to Preston School of Industry	2	0
Totals	<u>104</u>	<u>150</u>
On placement at end of year	212	214

TABLE No. 4.

Statement of Approved Absence.

	June 30, 1924	June 30, 1925
On approved absence at midnight	9	6
Approved absence during the year	1	1
Totals	<u>10</u>	<u>7</u>
Discharged from approved absence—		
By order of superintendent	1	4
By order of court	0	0
Returned from approved absence	1	2
Transferred from approved absence to placement	1	1
Died on approved absence	1	0
Removed from approved absence	0	0
Term expired while on approved absence	0	0
Totals	<u>4</u>	<u>7</u>
On approved absence at end of year	6	0

TABLE No. 5.
Statement of Pupils Absent Without Leave.

	<i>June 30, 1924</i>	<i>June 30, 1925</i>
Absent without leave at midnight-----	4	3
Absent without leave during the year-----	4	5
Totals -----	8	8
Returned from absence without leave-----	3	4
Term expired-----	2	1
Discharged while absent without leave-----		
By commitment to other institution-----	0	0
By order of court-----	0	0
Totals -----	5	5
Total absent without leave at end of year--	3	3

The total of three boys absent without leave June 30, 1926, includes all outstanding cases during the school's history and is the smallest number on record.

TABLE No. 6.
Ages at Commitment, July 1, 1891, to June 30, 1926.

Age of commitment	1925-1926	Per cent	1891-1924	Per cent	1891-1926	Per cent
Seven -----	2	.000	2	.005	2	.048
Eight -----	5	.566	27	.709	29	.696
Nine -----	15	1.416	53	1.390	58	1.392
Ten -----	16	4.249	117	3.069	132	3.169
Eleven -----	20	4.532	175	4.590	191	4.585
Twelve -----	72	5.665	347	9.220	367	8.811
Thirteen -----	106	20.396	492	12.906	564	13.541
Fourteen -----	104	30.034	745	19.543	851	20.432
Fifteen -----	9	29.461	868	22.770	972	23.343
Sixteen -----	2	2.549	498	13.006	507	12.172
Seventeen -----	2	.566	386	10.125	388	9.315
Eighteen -----	2	.566	62	1.626	64	1.536
Nineteen -----	---	---	29	.760	29	.696
Twenty -----	---	---	11	.281	11	.264
Totals -----	353	100.000	3,812	100.000	4,165	100.000

NOTE.—The fact that Whittier State School boys are of full time compulsory school age, is evidenced by the following data:

Average age at time of admission of boys received during the biennium -----	14 years 0 months
Average age of boys in the school, June 30, 1926-----	15 years 1 month
Average age of boys on placement, June 30, 1926-----	15 years 11 months
Average intelligence quotient of boys received during the biennium-----	.30

TABLE No. 7.
Race Distribution of Boys Admitted July 1, 1891, to June 30, 1926.

Race	1925-1926	Per cent	1891-1924	Per cent	1891-1926	Per cent
White -----	306	86.687	3,368	88.370	3,674	88.212
Negro -----	26	7.365	287	7.522	313	7.515
Mexican-Indian -----	16	4.532	145	3.797	161	3.865
Yellow -----	5	1.416	12	.311	17	.408
Totals -----	353	100.000	3,812	100.000	4,165	100.000

TABLE No. 8.
Religious Affiliations of Boys Admitted July 1, 1912, to June 30, 1926.

Religion	1925-1926	Per cent	1912-1924	Per cent	1912-1926	Per cent
Catholic -----	101	28.615	501	32.406	602	31.700
Jewish -----	6	1.698	26	1.682	32	1.685
Protestant -----	223	63.172	818	52.911	1,041	54.820
Not stated -----	23	6.515	201	13.001	224	11.795
Totals -----	353	100.000	1,546	100.000	1,899	100.000

REPORT OF MEDICAL SUPERINTENDENT, AGNEWS STATE HOSPITAL.

MR. E. G. TWOGOOD,
*Acting Director State Institutions,
Sacramento, California.*

DEAR SIR: The usual tables and statistical records show in tabulated form, easy to understand and convenient for comparison, useful data and expenditures of the hospitals for the biennium.

They do not show, however, what is most important, in exchange one hospital with another, each hospital's efforts and spirit, by research, experimentation and new methods, to advance the usefulness of our hospitals and the cause of psychiatry.

What has the hospital done, as relates to patients, better than it did before? What new physical or metaphysical to advance psychiatry? What advance in understanding and methods? What efforts, though results are not yet apparent? These are the things we like to know both for their helpfulness and their stimulus.

In addition to doing its best for those entrusted to it Agnews desires to be useful beyond its own immediate field in the general field of psychiatry. In its laboratory well equipped for pathological, histological, bacteriological, biochemical and serological work, our very able laboratory director, Dr. Frederick Proescher, in addition to routine diagnostic work, has done considerable in research and experimental work with more or less satisfactory results and much promise. In this report it will be possible only to refer to and briefly outline some of these, leaving to a later and comprehensive report a full publication, though some of them have already been published in journals. A new method for staining nerve cells in block has been worked out. The diagnostic value of the sedimentation speed of erythrocytes in mental diseases has been investigated. Investigation of the iron content of the spinal fluid in general paralysis and other mental diseases has been made, leading to simple and specific laboratory test for the differential diagnosis between general paralysis and other syphilitic diseases of the central nervous system. Research work on the distribution of blood groups in mental diseases has been carried on and the entire population of Agnews has been grouped and also many hundred patients of other state hospitals. Immunization experiments with the paralysis spirochaete has shown that a complete immunity can be produced against virulent dermatropic strains, proving beyond a doubt that the paralysis spirochaete is a biological different strain from the dermatropic strain.

Every patient admitted to the hospital is subject to complement fixation test of the blood and if the clinical symptoms warrant the spinal fluid is examined. 2680 complement fixation tests of the blood and 759 of spinal fluid have been made.

While we have made very useful our excellent autopsy department in our research work we hope to be able to obtain a larger percentage of autopsies on our deceased.

The following shows anatomical diagnoses of the autopsied cases and is tabulated according to the psychoses:

- 30 cases of dementia praecox.
- 29 cases of general paralysis.
- 7 cases of arteriosclerosis.
- 6 cases of senile psychoses.
- 6 cases of epilepsy.
- 2 cases of cerebral spinal syphilis.
- 1 case of alcoholism.
- 1 case of idiocy.
- 6 cases no clinical diagnosis.

Tuberculosis was found in 14 cases, the highest percentage in dementia praecox with 33.3%. Malignant tumors were found in 5 and brain tumors in 3 cases. In 29 cases of general paralysis, 2 cases of aortitis syphilitica were found and 1 case of psychosis with cerebral spinal syphilis showed an aortitis and myocarditis syphilitica. Of interest was a case of diffuse sclerosis of the brain and multiple mixed tumors of the kidney. The pathologist refrains from drawing any conclusions from these small number of autopsies.

The lack of technical help made it impossible to do a routine histological examination on all of our material, however, all cases of general paralysis were systematically histologically examined and animal inoculations done. While this work is not complete I may state here that all of our inoculations in rabbits (intratesticular) were completely negative. The inoculated rabbits were kept as long as a year under observation, but none developed any lesions even where the original material contained a large number of spirochettes, as demonstrated by the dark field illuminator.

Lack of space does not permit me to go into further details of our routine and research work, but we hope to publish in the near future a complete report of our activities. Dr. Proescher says: "To keep pace with the rapid development of newer methods we need more equipment, especially for the histological and physico-chemical work; the latter is the most important for the study of colloidal and ferment reactions. The problem of dementia praecox can only be successfully attacked in applying the modern methods of colloidal chemistry."

Metaphysical or psychological investigation quite as important as physical has not been neglected; and based on certain ascertained facts and adopted theories some better methods have been found to help to readjustment. Further equipment and facilities for physiotherapy have been added and found useful.

Greater variety of occupation and as much as possible of a more interesting and stimulating character is being provided but not yet in the variety and to the extent desired, making the welfare of the patient, not the product, the controlling factor. As a therapeutic measure employment must not be drudgery and distasteful, but engaged in cheerfully and with interest. If not so at first, something must be found, or a way must be found to make it so. A normal person likes employment that is interesting and agreeable or that brings remuneration or produces something beautiful or elicits commendation. We are using these psychological facts to incite in the abnormal the normal feeling and attitude toward life. Also, really normal individuals not

only like but must have recreation, diversion and amusement. Too many of those coming to us have not had opportunity for these or have shunned them. They must be supplied. Convinced of their importance we have prepared for greater activity and have created a distinct department to make them of real therapeutic value and not merely to amuse. An ample recreation field has been prepared with grandstands to accommodate our population and a band stand. In addition facilities for various games and recreations are provided throughout the grounds. With us these activities may be continued through the year. For indoor amusements and activities we have our beautiful and commodious auditorium, which with its own beauty and artistic colors appeals and stimulates. Add the harmony of music and the rythm of motion and we have another most important mental therapeutic factor. The hospital always has a good orchestra and band.

My desire to have trained directors of all these activities is now to be realized and then we will test more fully their usefulness.

These are some of our activities and ambitions which we are being permitted to carry forward with the sympathy and cooperation of your department, and the support of other departments most necessary, and I am sure with the approval of the public.

We are still far from possible understanding and possible results, but we are progressing and *must move forward*.

Of the more subtle psychical manifestations and our studies relating thereto it is not our purpose to speak in this report; but only of some of the more practical, for which we need support and financing.

Respectfully submitted.

LEONARD STOCKING,
Medical Superintendent.

REPORT OF MEDICAL SUPERINTENDENT OF MENDOCINO STATE HOSPITAL.

PATIENT POPULATION.

On July 1, 1924, total population of the hospital was 1085. On June 30, 1926, the total population was 1126, showing an increase for the biennium of 41 patients. This represents a period during which relatively no patients were transferred from other hospitals. The total admissions during this period were 481. We have comparatively few admissions, due chiefly to the fact that the bay counties commit patients to hospitals nearer to that district as an accommodation to friends and relatives, and partly to the fact that this hospital is situated farther from San Francisco than the other three hospitals in this district. Most of the cases with a psychosis admitted here from the bay counties are past the age of usefulness in our industries, and the commitments from the neighboring counties have, in general, the same characteristics. Therefore, we feel that we are handicapped in this respect as compared with other hospitals whose admissions are greater and who get patients whose condition is such that they are capable and able to work during the period of commitment. We could increase our capacity in clothing manufacture or other industries provided our admissions were composed of a suitable type for this work. We are, at the present time, employing on an average of 147 males in our industries and details. The buildings under construction require a large number of details to perform the common laboring work. We are employing 58 females in our industries—sewing room, art room, laundry and domestic service. However, we could use more in both services, male and female, if available.

There has been a marked improvement in the general condition of quarters occupied by patients during the past biennium. This includes light, ventilation, plumbing, food and clothing of all patients in the hospital, due in a measure to the remodeling accomplished within the past four years. We find this reflected in the general attitude and behavior of the patients.

The character of employees, particularly those who come in direct contact with the patients, has been markedly improved in the last biennium, and this again reacts favorably on the patient population.

The need is felt at this institution for adequate and suitable quarters for employees. We are attempting to get sufficient money from the next legislature to build a unit, but this will not house all of our employees. While we have remodeled some rooms in the basement of the main building for this purpose, they are not all that is to be desired. It is felt that the satisfactory housing of employees in pleasant sanitary quarters with individual bath facilities would tend to make for better service. We further believe that the personal comfort and health of the employee is of first consideration. Many of our employees are obliged to live off the grounds and, aside from the inconvenience to the employee and the hospital in distant residence, the state is obliged to pay certain amounts for maintenance, all of which could be avoided were sufficient quarters provided on the hospital grounds. The night watch force at this hospital is scattered and a portion of them are forced to sleep in an insanitary frame building, and it is hoped that

sufficient quarters to house the entire night watch force at least will be provided during the coming biennium.

It is to be hoped that nothing will interfere with the program instituted for this institution, viz. proposed buildings to increase the population to 2700, and that it will be carried out.

That the character of the buildings now being constructed under the supervision of the Division of Architecture comprehend all the latest improvements necessary for the proper care and treatment of mental cases, and that these added structures will materially benefit the patients can not be questioned.

We have gradually varied the food to the point where it contains all the necessary food elements in proper proportion and quantity. However, we have, at this time, reached almost the limit of production and if there is to be any increase, we must have additional land or cut general ranch production (stock feed) to some extent.

NEW CONSTRUCTION.

The receiving cottage was accepted from the Division of Architecture in July, 1925. There was still interior work to be done, furniture to be installed, and housekeeping materials provided before it could be regularly occupied by patients. It was occupied by patients in February, 1926, but for a considerable period of time between acceptance and occupancy, the surgery and hydro departments were in use. This building was an essential addition to the hospital, the prime object, of course, being the reception of new psychiatric cases, by which they could be given more individual care and intensive treatment within the one structure. However, the modern convenience, as shown by the surgery, hydro, dental surgery and laboratory, has been very apparent since its opening. In this building the Division of Architecture has evidently solved the problem of sufficient light, ventilation, convenience and general adaptability. The section on the third floor set aside as a hospital unit for employees has proven its worth and advantages on several occasions, and has been much appreciated by those employees who were, of necessity, cared for there.

Landscaping about this building has not been completed at the time of this report, and the general character of the grounds surrounding it detracts materially from the attractiveness of the building, which in itself is of a very pleasing architectural design.

The new female cottage "G" is well under way and may be occupied before the end of this fiscal year (78th). Cottage "H," the twin to "G," has been begun at the time of this report. These two cottages have a capacity of eighty-eight patients and, by construction and site, should contain the better class of patients who can appreciate such surroundings.

The new heating plant unit has been completed during this biennium and is in use. One new modern-type large-capacity boiler was installed and we are asking that this boiler be duplicated in the next budget, as it will be needed before the end of the next biennium, due to increased heating area.

The proposed custodial building has not yet been begun, but it is expected that it will be under way before the end of the present fiscal year. This building is to be constructed for the care of such patients as need special custodial care and who are now patients in this and other hospitals of this state, or who may be committed to any hospital

in the state in the future. These patients are the type that can not be held in buildings constructed for the usual psychotic patient and who are an actual menace to a community, due to their behavior when at large. The money set aside by the last legislature for this building was insufficient to make it a workable unit, therefore additional money will be asked from the next legislature to complete it.

The new gas house has been completed and in operation since January, 1926.

The new paint shop was constructed with such money as was available but it is found inadequate in size for our purpose. Therefore, we are still occupying the old quarters and asking for additional money to enlarge it.

A very satisfactory farmhand cottage was constructed and occupied.

REMODELING.

The basement of the main building of the hospital has been remodeled to accommodate 19 employees.

The old hydro rooms on wards 8 and D have been remodeled and are now occupied by patients.

The ranch foreman's cottage has been repaired and the ranch ward remodeled—plastering, painting, etc.

The manor house was remodeled to accommodate a physician and his family, as no quarters were available for this purpose.

PERSONNEL.

Dr. M. J. Rowe resigned in January, 1925, to accept a position as first assistant physician at Norwalk State Hospital. Dr. R. O. LeBaron was immediately advanced to the position of first assistant physician at this hospital.

Dr. Frank Dwyer was appointed in February, 1925, and resigned in March, 1925.

J. E. Thompson, secretary to the superintendent, went on leave of absence in February, 1925, and Mrs. Gertrude Elliott was acting secretary until November 3, 1925, when she was certified to the position.

Dr. A. E. Kiser was appointed in March, 1925.

Dr. R. M. Putnam was appointed in June, 1925, and was relieved from duty in May, 1926.

Dr. Elizabeth Ward Toek was appointed in July, 1925.

E. E. Frary, ranch foreman, resigned in November, 1925, to accept a similar position at the Pacific Colony, and H. D. Plantz was at once certified to the position.

Dr. S. H. Babington was appointed in July, 1926.

BUSINESS MANAGER'S DEPARTMENT.

The farm production is steadily increasing over former years, the seventy-sixth year production being \$58,842.21, net profit \$19,445.47, while the seventy-seventh gave \$65,952.13, net profit of \$30,575.98.

Certain changes have been made in our water system which permit the use of well water being used for all domestic purposes, while the storage water from the reservoirs is used for irrigation. We will need one new domestic pump and well and one new irrigation pump and well to complete present plans covering our system.

DONALD R. SMITH,
Medical Superintendent.

REPORT OF MEDICAL SUPERINTENDENT OF NAPA STATE HOSPITAL.

MR. E. G. TWOGOOD,

*Acting Director of Institutions,
Sacramento, California.*

DEAR SIR: I have the honor to submit herewith the following Biennial Report of the Napa State Hospital, covering the biennial period ending June 30, 1926.

Movement of population.

A synopsis of some of the more important tables show that during the seventy-sixth fiscal year our admissions were as follows:

Admissions—	
Male	474
Female	224
Total	698
Discharges—	
Male	212
Female	104
Total	316
Parole—	
Male	158
Female	155
Total	313
Deaths—	
Male	147
Female	95
Total	242

And for the seventy-seventh fiscal year:

Admissions—	
Male	463
Female	355
Total	818
Discharges—	
Male	308
Female	83
Total	491
Parole—	
Male	197
Female	187
Total	384
Deaths—	
Male	134
Female	112
Total	247

Weekly conference of medical staff.

During the seventy-sixth fiscal year, 1380 patients were presented before the conference and during the seventy-seventh fiscal year, 1402.

Resignations and appointments.

Resignations—Dr. J. M. Scanland, medical superintendent, December 1, 1925. Dr. J. T. Kenure, assistant physician, November 30, 1925.

Appointments—Dr. F. Leslie Herrick, assistant physician, March 15, 1926. Dr. C. A. Johnson to first assistant physician, January 26, 1926.

Occupational therapy.

To our departments for men has been added the manufacturing of fiber furniture, and a large number of pieces have been placed on the wards and other departments of the institution. Our men are also occupied in the making of shoes, brooms, various kinds of brushes and many other articles of utility.

In the work therapy department for women, wearing apparel and various articles of fancy work are being made.

Mechanical departments.

A great deal of remodeling and reconstruction has been done during the seventy-sixth and seventy-seventh fiscal years by the carpenter, painter and other departments. A statement of permanent improvements has already been submitted.

Farm and orchards.

General farming products are increased each year, particularly orchard, and it is our intention to increase the production of vegetables.

Water supply.

The necessity for an increased supply other than from wells is shown by the comparative statement submitted of cost of electric power due to pumping from wells as our supply from reservoirs is not adequate.

Welfare of patients.

Many patients, men and women, are given parole of the institutional grounds with employment for those physically able. Menus have been studied weekly; wards have been painted and new fiber furniture and pictures have been placed on the different wards of the institution.

Sterilizations.

A greater number of sterilizations on men and women have been performed since December, 1925, to June 30, 1926, than at any other time in the history of the institution.

Funds for parole patients.

I recommend that the law authorizing the superintendent to advance certain funds, to patients on their discharge, be so amended as to include parole patients. At times there are men and women who can be granted parole but not discharge who have no relatives or friends and require funds for their transportation and expenses to their destination.

Special institutional needs.

Replacement of the group of 18 frame cottages now occupied by 386 women patients.

Nurses Home.

For single men and women.

Added capacity for decrepit men and women.

Two wings to the cottage for decrepit women; two wings to the cottage for decrepit men. There is special need for an added capacity for this type of patients.

Cottage.

For first assistant physician.

Garage.

For employees.

Extension.

To laundry and equipment.

Purchase of land.

Juarez tract adjoining hospital.

We wish to acknowledge our indebtedness to the Knights of Columbus, who provide each week, candy, raisins, toothpaste, tobacco and cigarettes for our ex-service patients, and we greatly appreciate the cooperation of the Jewish Committee for Personal Service in State Institutions for they have helped us greatly in the after-care of women patients.

Respectfully submitted.

G. W. OGDEN,
Medical Superintendent.

REPORT OF MEDICAL SUPERINTENDENT OF NORWALK STATE HOSPITAL.

MR. E. G. TWOGOOD,
*Acting Director, Department of Institutions,
Sacramento, California.*

DEAR SIR: I have the honor to submit herewith the following report of the Norwalk State Hospital covering the biennial period ending June 30, 1926:

Movement of population.

The synopsis of the tables sent to you will show that our total admissions for the period were 1196 and we had a net gain in population of 275.

On account of this institution being so close to Los Angeles those in extremely weak physical condition are brought to this institution in ambulances and carried on stretchers; some weeks we have four and



* Living room in Ward 15, Norwalk State Hospital, showing type of furniture made by patients.

are generally in the advanced stages of general paralysis, which imposes an additional burden upon our physicians and nursing force. With patients crowding our wards beyond their capacity and many sleeping nearly 1200 admissions for the two-year period this has been also a large burden upon our staff which is somewhat limited. Our proximity five ambulances visit this institution bringing patients. This necessitates carrying a large number on our infirmary ward, as these patients

to Los Angeles is also the cause of an overwhelming number of visitors calling at the institution and this, with the frequent telephone calls, adds to the burdens of our limited staff.

Our building program, while large for the past two years, does not seem to be adequate to keep up with our increase in population and undoubtedly before the end of this biennial period we will again have upon the floor. We expect to have our new treatment and receiving building finished some time this coming fall which will be of material assistance in caring for the large number of admissions and will enable this institution to change from a custodial institution to an active hospital and we will be able to give in our next biennial report results of laboratory, X-ray, hydrotherapy and other remedial forms of treatment to assist in the cure and improvement of our patients.

Occupational therapy department.

We were very fortunate in being able to build from funds left over from two cottages a large industrial building. This is being used exclusively by men patients and it is with great satisfaction that we can see acute forms of mental trouble constantly improved by this occupational therapy and many of the chronic types are made more comfortable and in better mental condition from the occupations which they enjoy. We had one patient who was quite actively suicidal who was placed in charge of a hand loom in the making of rugs. Immediately upon given this work he became more cheerful, took an active interest in the work and from that time on made no attempt to harm himself.

We are now engaged in making the following items and the total quantity produced in the two years' time is as follows:

Industrial Department (Male).

Mattress, Pillows, Bedding, Etc.

Awning	1	Mattresses, canvas	3
Bath covers	15	Pillows	237
Camisoles	92	Pillows, hair	14
Camisole strings	12	Pillows, hydro	13
Cap, bath	1	Pillows, rubber	2
Hammocks, bath	11	Pillows, special	12
Mattresses, single	381	Stretcher	1
Mattresses, double	4		

Textiles, Rug Weaving, Etc.

Blankets	9	Rugs, rag	24
Cocoa mats	119	Rugs, roving	14
Duck, yd	436	Rugs, runner	5
Overalls, yd.	770	Shirting, yd.	2997
Overall, white, yd.	220	Ticking, yd.	962
Rugs, fluff, each	62	Toweling, sock, yd.	1279
Rugs, Indian, each	15	Toweling, yd.	2049
Rugs, jute, each	17		

Brooms, Brushes, Etc.

Basket bottoms	6	Brushes, radiator	98
Brooms	1834	Brushes, scrub	221
Broom rack	1	Brush, stable	1
Brushes, ceiling	7	Brushes, vegetable	12
Brushes, counter	70	Brushes, whitewash	9
Brushes, crumb	24	Fly swatters	1295
Brushes, floor	159	Paraffine sticks	20

Furniture Manufacture, Woodwork, Etc.

Brasses, door	2	Radio boxes, cabinets	7
Bed, doll	1	Settees, fibre	26
Bird cage	1	Saw horses	10
Chairs, fibre, D. R.	542	Smoking stand	1
Chairs, fibre, small	193	Stands, fibre	2
Chairs, fibre, rockers	66	Stools	2
Chairs, fibre, large	104	Stool, ladder	1
Frames, picture	26	Serving stand, fibre, for set	1
Frames, rug	16	Sign, wood	1
Floor lamps, fibre	10	Tables, fibre, miscellaneous	64
Lamp shade, fibre	1	Table, fibre, for set	1
Reel, skein	1	Table, radio	1
Reel, warp	1	Table, bedroom	1
Chairs, fibre, for set	4	Table, oak	1
Chairs, barber	3	Table, child's	1
Checkerboards	2	Tables, davenport	2
Coat hangers	742	Tables, center	2
Cushions, chair	170	Trays, reed	3
Cushions, settee	6	Tray bottoms	6
Cushions, auto	7	Wardrobe	1
Ferneries, fibre	17	Warp spreader	1
Footstool	1	Weaving stand	1
Loom, Swedish	1	Wooden pulleys	3
Mailbox	1	Picture stretchers	6

Shoemaking, Leather Goods.

Anklets, pair	6	Shoes, pair	475
Belts, pair	2	Slippers, canvas, pair	1465
Hame straps, pair	2	Washers, leather, pair	2
Muffs, pair	2	Wristlets, pair	27
Restraint straps, pair	15		

Industrial Department (Female).

Miscellaneous fancywork	1714	pieces
Rug, braided	1	piece
Rugs, crochet	2	pieces
Rugs, Oriental	8	pieces
Rugs, hooked	71	pieces
Baskets	112	pieces

Too much can not be said in speaking of the beneficial results from occupational therapy. Our chronic wards are inclined to fill up with patients suffering with dementia praecox who, due to this form of mental trouble, are inclined to withdraw within themselves and sit idly the entire day, paying no attention to their surroundings. If we can find for this class of patients a form of occupation which they will enjoy and in which they can take an interest we have made great strides in the care of the insane. The improvement of the patient's mental condition is, of course, the main factor, but in addition to this we have a patient formerly idle who has become a useful man or woman who is able to produce something and assist in the production of necessities for use in the institution.

While we have done some excellent work in the men's department we are greatly handicapped in this work in the women's department. What work is being done by the women patients is done on the ward and by all means we should have a building devoted exclusively to occupational therapy for women. There are many articles at present not being made which we could teach them to make if we have the proper quarters and they are away from the annoyance of other patients who will not take an active interest in this work.

Improvements requested during the coming biennium.

I wish to call your attention to the following permanent improvements requested for the seventy-ninth and eightieth fiscal years:

For the great increase in the number of commitments from the south and to prevent the crowding at the end of every biennial period we

should have at least four additional ward buildings; two of these should be so constructed that we could use them for infirmary wards.

Our increase in population will require more produce from our gardens and the increase in our dairy herd will require more land for raising dairy feed and hay.

We have at the present time no place for recreation purposes for the patients and on account of the large number of visitors to the institution the patients have no privacy when exercising about the grounds. When taking walks they can not keep away from the heavy traffic through the institution grounds and by all means we should have some



Dining room, during noon, Newark State Hospital

additional land to provide for recreation grounds for patients and for increase in our farm and garden facilities.

Since the opening of this institution there has been a constant demand for an assembly hall and chapel. Patients are entitled to a place to go for religious services and during the week for entertainments and dances. We have been trying to get along by using some of the larger wards but this is now impossible and by all means we should be provided with a building large enough to care for the future size of the institution. We have frequent requests from relatives and friends asking why the institution does not provide some form of amusement for the patients in the way of picture shows and dances.

Our present paint and carpenter shops are in an old frame building. Upon inspection of this building by a representative of the Department of Public Works it was found that this building was in such a condition that it would not pay to repair it. I am asking that we have an industrial building erected that will house the paint and carpenter shops on the first floor and the women's industries on the second floor.

We have no cottages for assistant physicians and our assistant physicians are compelled to live in one- or two-room buildings built by the

institution. In endeavoring to fill a recent vacancy on my staff I offered a position to a very competent psychiatrist connected with the Veterans' Bureau and he was unable to accept employment in this institution because of the fact that I could not give him proper living quarters for himself and family since his family consisted of more than two members.

Since this institution has been opened there has been no permanent lighting system for the grounds and by all means a permanent lighting system should be provided.

Due to the growth of the institution it has been found necessary to increase our cold storage capacity. The only way to do this is to take away rooms used by the present store room. The store room is so limited at the present time that we are unable to keep in storage the quarterly supplies needed by the various departments. A suitable storeroom and warehouse is very urgently needed by this institution. This will enable us to conserve and store our quarterly supplies and issue them on requisition when required.

We have two frame buildings at our farm colony which are housing patients employed upon the farm. These two buildings are entirely inadequate for the use for which they were intended and they are far from being fire proof and it would be dangerous to house a large number of patients in them without very close supervision. As the space in these two buildings is extremely limited we are compelled to convey the patients from the institution to the farm and return them at night. We should have a fire proof farm colony building in which the patients who do the work upon the farm may be comfortably and safely housed.

Our quarters for employees are extremely limited. Many employees are sleeping upon disturbed wards and at the present time we have not enough room in the institution to house the employees needed for the new treatment and receiving building. By all means we should have an additional building for employees.

Our water supply in this institution is all obtained from wells and we need an additional well at the main hospital and one at our garden colony with the necessary storage tanks and equipment.

For the past several years Mrs. W. S. James has remembered all the friendless patients in the institution with Christmas presents and I wish to acknowledge my thanks and appreciation for this thoughtful work.

I also wish to express my thanks and appreciation to Mrs. Jean G. McCracken, the Los Angeles Psychopathic Parole Officer, for her friendly cooperation and assistance.

To the officers and employees of the hospital I wish to express my appreciation for their loyal and efficient service during the past biennial period.

Respectfully submitted,

EDWIN WAYTE,
Medical Superintendent.

REPORT OF MEDICAL SUPERINTENDENT OF SONOMA STATE HOME.

MR. E. G. TWOGOOD,

*Acting Director, Department of Institutions,
Sacramento, California.*

DEAR SIR: I have the honor to submit herewith the following biennial report covering the period ending June 30, 1926:

At the close of the biennial period ending June 30, 1926, the Sonoma State Home had an enrollment of 2887; the number of admissions during this period being 867; the deaths, discharges and transfers to other institutions being 64; the applications filed during these two fiscal years being 943; the number of applications on file June 30, 1926, being 594; the net population of this date being 2113.



New cottage for single women working days, Sonoma State Home.

The general health of the patients has been unusually good for the past two years. The credit for this better health is due, we believe, to greater efforts along preventive lines, such as immunization of patients against contagious diseases, closer attention to diet, recreation, physical exercise, employment, etc.

We have continued surgical work along the various lines, the major portion of which has been for sterilization. We have sterilized 119 males and 177 females, totaling 296 for the two-year period, with a grand total of 1041 sterilized in the institution to June 30, 1926.

We are still strongly in favor of sterilization and sincerely hope that nothing will prevent California institutions from continuing in this all important remedial and preventive work. Recent data obtained shows that California institutions have sterilized 74 per cent of all

cases in the United States but we know that other states are becoming interested, likewise many foreign countries.

In August, 1924, we were permitted the use of the grounds and buildings of the Industrial Farm for Women. We established a colony for sixty epileptics on this farm, thus using this property to a very good advantage.

The school department is progressing to a better advantage than ever before. Part of this is due to our new school building where the educational activities are more centralized. The schoolrooms are smaller which permits better instruction and better supervision. Our teaching staff is and has been for some time fully qualified to teach this type, our qualifications being that the teachers must hold certificates from the State Board of Education. In the academic department we have all grades from kindergarten up to and including seventh grade, the school enrollment last year being 335.

The parole work of the institution is progressing satisfactorily and we are more convinced than ever that the parole system is here to stay and we can do so much better and more efficient work by the addition of well trained social workers. Therefore, we hope that the additional social workers requested for the next two years will be granted in order that we may establish a regular social service department within the institution, whose duty will be the placement and supervision of all cases leaving the institution for any reason. We had 874 cases on



New cottage for single men working nights, Sonoma State Home.

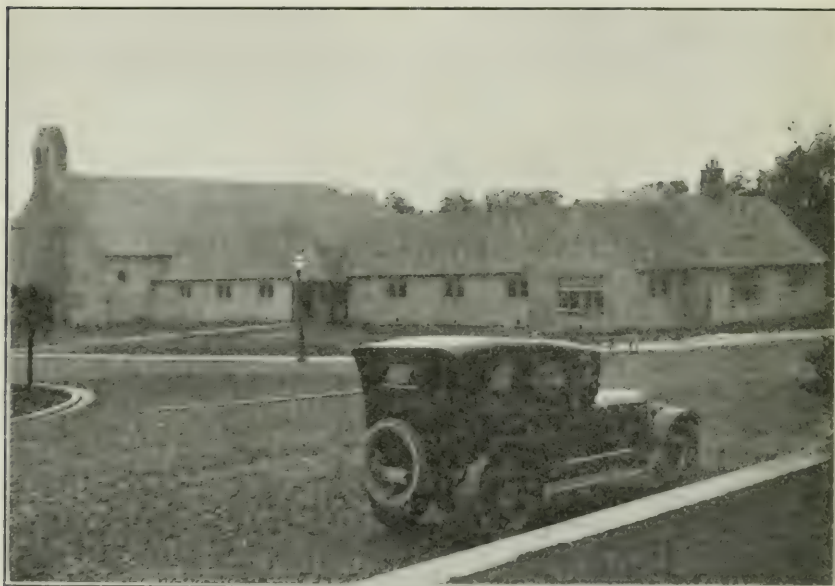
parole from the institution on June 30, 1926. From this number you can readily understand the great saving to the state.

The various farm departments have been very productive during the past two years and practically all are on a good paying basis and the production has been at a very nominal cost.

The main improvements made by the Department of Public Works, with approximate costs, during the two years are as follows:

Wagner cottage, a cottage for inmates, capacity 120-----	\$54,592 82
New garages for employees, total of 48-----	4,996 30
Electric system completed, including street lighting-----	22,797 05
Farm buildings, new and repairs to old buildings-----	8,540 06
Sewage plant, completed-----	5,227 28
Bake oven, replacement-----	4,198 59

Improvements made by the institution are as follows: 18,434 square feet cement walks; 3245 lineal feet cement gutter; 801 lineal feet cement curb and gutter; 2189 cubic feet stone wall; stone bridge, garage at farm; gardeners' workshop.



New school and assembly building, Sonoma State Home.

In the completion of the electric system much rewiring was done in buildings where the old wire was a fire hazard. Most of the electric, telephone and street light wiring was placed underground. Modern standards for the street lighting system have been installed, thus making a great improvement in the lighting of the grounds.

Our future needs are: a general, receiving, isolation and tubercular hospital, a cottage for inmates, a cottage for employees, better water system and better fire protection at the dairy and nearby buildings, a commissary and industrial building, additional schoolrooms, a service tunnel from the power house to the main kitchen, remodeling the farm cottage at the Sonoma Farm, a new vegetable room, storeroom and porch at the Sonoma Farm.

We are greatly indebted to the San Francisco *Call* for the gift and installation of a complete radio unit, which cost approximately \$5,000. Radio music, etc., now reaches every ward and cottage in the institution and adds much to the happiness of our patients.

To you, the various State Departments, who have given me help and counsel; to the officers and employees of this institution for their loyal support and cooperation; to the friends who so liberally helped us out with Christmas donations, etc.; and to the San Francisco *Call* I extend my heartiest thanks and appreciation.

Respectfully submitted.

F. O. BUTLER,
Medical Superintendent.

REPORT OF MEDICAL SUPERINTENDENT OF SOUTHERN CALIFORNIA STATE HOSPITAL.

MR. E. G. TWOGOOD,

*Secretary and Acting Director,
Department of Institutions,
Sacramento, California.*

DEAR SIR: During the past two years from July 1, 1924, to June 30, 1926, this hospital received 1824 committed patients, an increase of 389 over the previous two years, with a growth in population from 2299 to 2632, during the two-year period. Discharges were 990, deaths 349 and transfers to other hospitals 24. This increase in population is to my mind a normal one and will change very little from year to year, even with the rapid growth of our sister institution at Norwalk.

Buildings.

The Department of Public Works during the past two years has constructed two ward buildings, known as the east and west wings, which are occupied at present by 200 patients, and have practically completed a new laundry building to replace the one destroyed by fire on June 28, 1925. The hospital has built with its own labor and is occupying five cottages of two rooms each and one of five rooms, which have done much to relieve the lack of room for employees.

Industries.

During the past two years there has been a great improvement in the quality as well as the quantity of work done in the industrial departments. Much furniture and fancy work has been made and sold, the proceeds being used for the purchase of new material and for the benefit of the patients. Our sewing room, mattress department, and loom room have done yeoman service in replacing of materials and clothing lost in the fire, and caring for the greatly increased population.

Medical.

During the past two years, and especially the last one, we have been very busy with a great increase in the amount of work done in surgery, X-ray and allied departments. Much of the benefit that accrues from a stay in a mental hospital comes from the correction of physical disorders which are a source of irritation to the delicate nervous and mental balance of the human organism. We are trying, in so far as possible, to sterilize every male or female who enters the hospital during active sexual life, this not only from the standpoint of relieving the present mental condition but preventing future attacks and limiting as far as possible the birth of the unfit into the world.

Dr. Reily.

During the past two years, Dr. Reily, who was superintendent of this institution from January 1, 1912, had been in poor physical health, and less able to carry on than before. On the first of October, 1925, he took a prolonged leave of absence to regain his strength, but with all that could be done for him by rest and medical care, he grew gradually worse, passing away on May 14, 1926, of an acute attack of bronchial pneumonia, which was more than he could stand in his already weakened

condition. Dr. Reily did much for the institution, establishing the industrial departments, the departments of occupational therapy, giving at all times all and at many times more than was in him, toward the improvement and upbuilding of the hospital, and the care of the patients. He left a place in the hearts and memories of those who have worked with him that can not readily be filled. His zeal for the welfare of his charges is something that all of us may well emulate.

Staff.

The vacancy caused by Dr. Reily's leave of absence was filled by the appointment of Dr. G. M. Webster, the first assistant, as acting superintendent, and the advancement of Dr. S. B. Pond to acting first assistant. Later these two appointments were made permanent. At present Dr. O. C. Reeve is filling a temporary appointment at the institution on the staff, during the vacation season. The remainder of the medical staff and the heads of departments are unchanged. There has been no question of the loyalty of any of these or their interest in the hospital, and I want to take this time to thank them all for the help and encouragement which they have given me, and the care that they are taking of the patients under their charge.

The future.

Taking the increase of patients during the past two years (320), as a basis, it is very necessary that we plan our hospital to care for at least 3150 patients by the first of July, 1929, the end of the next biennium. This means that a very active building program should be undertaken, and that with all the construction which has been planned for on our next budget, we are still going to remain very much crowded. The hospital at present has 550 acres of land. At least 100 acres more are necessary to care for the growth of the institution. With this amount, we can maintain the necessary supply of fruits and vegetables for our table and fodder for our stock, but without it, it will be necessary to purchase largely of both, which will make a marked increase in per capita cost.

In closing, I want to express my very deep appreciation of the help and guidance which has been so freely given to me by the Board of Control and Department of Institutions, and assure you of my loyalty and cooperation.

Sincerely yours,

G. M. WEBSTER,
Medical Superintendent.

SOUTHERN CALIFORNIA STATE HOSPITAL.

Resume of Various Industrial and Surgical Departments for the Years Ending
June 30, 1925, and June 30, 1926.

	Year ending	
	June 30, 1925	June 30, 1926
<i>Furniture</i>		
Arm chairs, reed	76	73
Rocking chairs, reed	119	85
Dining chairs, reed	441	267
Settees, reed	14	42
Floor lamps, reed	7	7
Fernery, reed	11	27
Music stands, reed	5	-----
Desk, telephone, reed	-----	1
Day beds, reed	-----	3
Benches and couches, reed	-----	7
Tables, library, reed	7	19
Tables, center, reed	6	8
Tables, end, reed	17	19
Tables, card, reed	1	6
Tables, breakfast, reed	-----	4
Tables, dining	-----	10
Stands, flower, reed	1	1
Stands, smoking, reed	-----	7
Stands, magazine, reed	-----	3
Stands, muffin, reed	-----	18
Stand, tea wagon, reed	-----	1
Baskets, flower, reed	14	36
Baskets, sewing, reed	-----	6
Baskets, wood, reed	-----	7
Bookcase, reed	1	16
Writing desks, reed	-----	16
Buffet, reed	-----	3
Wicker jars, reed	-----	2
Hall trees, reed	1	7
Screens, reed	-----	2
Umbrella racks, reed	-----	2
Hat racks, reed	-----	3
Stools, reed	-----	15
Baskets, palm	-----	167
Brushes, floor	172	89
Brushes, scrub	182	280
Brushes, counter	55	109
Brushes, radiator	30	37
Brushes, hand	-----	59
Coat hangers	120	48
Cushions	-----	23
<i>Industrial</i>		
Ticking, yards	1,480	1,703
Denim, yards	1,716	2,672
Shirting, yards	3,851 $\frac{1}{2}$	8,849
Toweling, yards	6,483 $\frac{1}{2}$	8,528
Brushes, pot	54	-----
Brooms, whisk	46	24
Brooms, floor	1410	1800
Door mats, each	152	193
Rugs, rag	196	166
Rugs, fluff	13	10
Pillows	631	524
Mattresses, new	62	199
Mattresses, refilled	83	320
<i>Sewing</i>		
Aprons, Lonsdale, cheviot, denim and percale	386	270
Aprons, unbleached, Indian head and pequot	456	632
Caps, white	60	72
Capes, wool	72	174
Chemise, unbleached, Indian head	556	845
Curtains, scrim and pequot	300	372
Drapes	218	199
Comforters, new	11	38
Comforters, recovered	8	1
Burial chemise	42	42
Burial drawers	42	42
Drawers, unbleached pequot	339	615
Dresses, cheviot	395	525
Dresses, denim	122	204
Dresses, gingham	475	427
Dresses, percale	487	631
Gowns, long, bleached Indian head	100	87
Gowns, long, unbleached pequot	566	607
Gowns, short, unbleached Indian head	618	528
Gowns, short, bleached Indian head	92	81
Gowns and aprons, surgical	64	134
Laundry bags, denim and ticking	110	262
Mattress ticks	71	338

	Year ending	
	June 30, 1925	June 30, 1926
<i>Sewing—Continued.</i>		
Miscellaneous articles.....	3,968	3,230
Napkins, sanitary.....	555	1,512
Night shirts, bleached Indian head.....	132	128
Night shirts, unbleached Indian head.....	647	670
Petticoats.....	564	547
Pillow cases, bleached pequot.....	402	756
Pillow cases, unbleached pequot.....	2,280	3,570
Pillow ticks.....	102	258
Sheets, bleached pequot.....	439	788
Sheets, unbleached pequot.....	4,585	6,444
Scarfs, dresser.....	377	323
Table cloths.....	642	1,151
Table napkins.....	44	43
Table and stand covers.....	62	4
Towels, hand and surgical.....	2,486	2,612
Towels, roller.....	679	1,891
Laundry nets.....	47	17
Men's socks, pair.....	12	-----
<i>Shoe Shop</i>		
Men's work shoes, pair.....	768	1,062
Men's dress shoes, pair.....	72	132
Men's slippers and moccasins.....	-----	208
Restraint straps.....	60	-----
Ladies' dress shoes, pair.....	408	372
Harness, set.....	1	-----
Hames strap, each.....	10	-----
<i>Tailor Shop</i>		
Aprons, khaki and denim.....	2	4
Rubber sheets.....	120	64
Undershirts, cotton flannel.....	216	15
Under drawers, cotton flannel.....	638	15
Camisoles.....	46	60
Coats, cottonade.....	668	869
Vest, cottonade.....	1	-----
Coats, duck.....	180	115
Overalls, denim.....	1,825	2,058
Pants, cottonade.....	568	207
Pants, wool.....	2	-----
Coveralls.....	6	9
Suits, wool.....	4	8
Shirts, top.....	2,314	3,108
Bath hammocks.....	17	24
Bath covers.....	14	12
Miscellaneous articles.....	-----	42
<i>Bakery</i>		
Bread, large loaves, each.....	251,133	252,097
Bread, small loaves, each.....	34,521	35,518
Bread, corn, pounds.....	71,596	84,200
Biscuits, dozen.....	22,798	20,724
Buns, each.....	153,036	164,575
Cake, pounds.....	8,272	9,534
Hot cake batter, gallons.....	15	-----
Ice cream, gallons.....	407	810
Pies, each.....	16,047	8,627
Pudding, pounds.....	16,310	13,620
<i>Drug</i>		
Extract, lemon, pint.....	5	4
Extract, vanilla, pint.....	256	160
Ink, indelible, pint.....	29	15
<i>Farm Production</i>		
Milk, gallons.....	153,838	156,261
Dressed beef, veal, pounds.....	15,064	12,198
Hides (sold), pounds.....	541	360
Calves (sold), each.....	32	71
Fertilizer, tons.....	1,128	1,195
Pork, pounds.....	58,249	65,889
Ham and bacon, pounds.....	2,364	3,078
Eggs, dozen.....	24,514	24,219
Dressed poultry, pounds.....	8,518	5,761
Vegetables, pounds.....	1,001,877	1,306,187
Fruits and berries, pounds.....	30,815	52,472
Citrus fruits, pounds.....	21,800	63,700
Honey, pounds.....	-----	4,920
Green feeds, alfalfa, etc., pounds.....	207,760	441,934
Alfalfa and other hays, pounds.....	758,032	815,580
Ensilage, pounds.....	1,952,000	1,400,000
Stock beets, root crops, pounds.....	738,170	775,720
Citrus fruit (sold) pounds.....	187,680	301,700

	Season	
	1924	1925
<i>Cannery (Home Produced)</i>		
Kraut, pounds-----	33,150	32,750
Tomatoes, No. 10 cans-----	181	15,000
Pickles, pounds-----		21,600
Olives, pounds-----	1,200	120
<i>Cannery (Purchased)</i>		
Apricots, No. 10 cans-----	2,500	1,492
Peaches, No. 10 cans-----	2,718	
<i>Receipts From Art Fund</i>		
	Year ending	
	June 30, 1925	June 30, 1926
Art-----	\$2,898.90	\$3,192.27
Furniture-----	198.05	3,707.70
Dolls-----	200.05	82.30
Toys and baskets-----	438.85	6.45
Miscellaneous-----	5.50	12.28
	\$3,741.35	\$7,001.00
<i>Disbursements</i>		
Film rental-----	\$742.00	\$728.00
Art. materials, etc-----	2,326.12	1,827.51
Furniture materials, etc-----	91.00	2,089.93
Amusement of patients-----	1,551.58	1,433.62
Flower seeds-----	76.67	39.15
Miscellaneous-----	92.48	32.77
	\$4,879.85	\$6,150.98
Picture machine complete-----	\$718.00	
Books-----	150.24	
Looms and drafts-----	374.10	
Christmas candy-----	179.19	
Magazines-----	73.20	
Orange show exhibit-----	125.00	
Clocks-----	66.00	
	\$1,685.73	
Piano repairs-----		\$216.00
Books-----		212.02
Phonographs and records-----		337.77
Easter eggs-----		42.77
Orange show-----		122.76
		\$931.32
<i>Disbursed for Benefit Fund</i>		
Radio-----	\$349.46	
Pianos, phonographs and records-----	2,481.49	
Christmas presents (includes tobacco, not candy). (Candy, peanuts, apples, tobacco, etc., out of support.)-----	1,105.11	
	\$3,936.06	
Phonographs and records-----		\$312.00
Presents (includes tobacco, candy and peanuts)-----		2,123.57
		\$2,435.57

Items Purchased from Benefit Fund

Men's and women's sweaters, ties, belts, garters, caps, hose, combs, slippers, aprons, handkerchiefs, pins, beads, bracelets, brooches, watches, etc., face powder, soaps, perfume, letter paper.

Improvements Made During Year Ending June 30, 1924

Cottages for patients.
Industrial building.
Addition to store room—additional warehouse.
New colony houses, poultry plant.
New floors, cottages 17, G and McGonigle.
Fencing at Shay and Taylor Ranch.
Installed sprinkler system at cottages 1, 18 and R.
Put in walks, gutters, etc., at cottages 1, 18 and R.
Repair ovens in bakery.
Recovered pipe lines.
Completed plumbing shop.

Improvements Made During Year Ending June 30, 1925

Three cottages for patients.
Cottages for employees.
Built garage for employees' cars.
Built root crop and cold storage cellar.
Remodeled dairy barn, cow sheds and piggery at dairy.
Built pens, sheds, etc., new piggery on Shay ranch.
Four new silos.
Put in walks, gutters, curbing, etc., cottages 2, 3 and 4.
Sprinkler system installed, cottages 2, 3 and 4.
Reroofed laundry building.
Put in pipe line from cottage G to domestic reservoir.
Fenced Base Line ranch.
During the past two years wards 2, 3, 4, 5, 6, 7 and 1 were razed.
Second floor of Administration Building repaired and reroofed.

Improvements Made During the Year Ending June 30, 1926

Two 2-story ward buildings.
 *Four 2-room cottages for employees.
 *One 6-room cottage for employees.
 *1 motor house, 8x10 at dairy.
 *2 hose cart and ladder houses, 12x15.
 *1 poultry house, 18x36.
 *Used old brick and other materials from wrecked ward buildings.
 New roof, floor and troughs at pig pens.
 New bridge at Taylor ranch, 12x16.
 New roof on power house.
 New roofs on two poultry houses.
 1000 feet irrigating ditch, 8x9.
 Concrete curbing, industrial building to Highland avenue, both sides driveway
 —900 feet (brick, cement coated).
 New 8 inch cement pipe line at dairy, 150 feet.
 New fence and corrals at dairy.
 Painted interior and exterior cottages H, K, L, N, O.
 Painted interior administration building, two floors.
 Painted interior and exterior superintendent's cottage.
 Painted three assistant physicians' and steward's cottage.
 Painted bakery.
 Painted four silos.
 Repaired gas lines.

Surgical Department Report.

	Year ending	
	June 30, 1925	June 30, 1926
Major operations (hernia, amputations, etc.)-----	10 (est.)	22
Laparotomies-----		
Female sterilizations-----	45	76
Female sterilizations with major operations (hysterec- tomies, suspensions of uterus, appendectomies, sal- pingectomies, etc.)-----	19	41
Supra-public prostatectomies-----	1	2
Appendectomies (alone)-----	2 (est.)	2
Tonsillectomies and adenoidectomies-----	25	160
Male sterilizations (partial vasectomy)-----	180	146
Breast amputations (cancer)-----	2	2
Gynecological (trachelorrhaphy-colporrhaphy-perineorrhaphy, etc.)-----	10 (est.)	22
Hemorrhoidectomies-----	10 (est.)	24
Total surgery operations-----	304	497
Neo-salvarsan and trypasamide treatments-----		1040
Minor surgery (boils, carbuncles, minor injuries, etc., as done on the ward and dressing rooms, not included in above compilation).		

X-ray Department Report.

	Year ending	
	June 30, 1925	June 30, 1926
Fluoroscopic studies-----	86	178
Radiographic studies-----	147	312
Dental X-ray studies-----	65	194
Barium sulphate (including gastro intestinal and opaque enemas) studies-----	5	19
Treatments (cancer—post operative breast cancer, asthma, goitre, arthritis, etc.)-----	4	29
Total X-ray Operations-----	307	732
Operations—removal of foreign bodies under fluoroscope, included in above-----	2	1
Bucky diaphragm technique—hips, heads, lumbar vertebrae, pregnancy, deformities, etc. (included in above compilation)	8	32
Fracture reduced, plaster casts and splints applied in all cases at the X-ray room under fluoroscope and radiograph (X-ray operations included in above compilation.)	37	51

REPORT OF MEDICAL SUPERINTENDENT OF STOCKTON STATE HOSPITAL.

MR. E. G. TWOGOOD,
*Secretary and Acting Director, Department of Institutions,
Sacramento, California.*

DEAR SIR: Herein you will find my report for the seventy-seventh fiscal year, concerning the movements of the patients, moneys received and expended, and the various activities about the hospital and farm.

Since my last report we have completed, and are now occupying, two new cottages for men patients at the farm. There are now 492 patients located in the new cottages. We are asking for an appropriation at the coming session of the legislature for the erection and equipment of two more cottages with a capacity of 125 patients each. When these cottages are completed and occupied we will be able to remove the old building located at the hospital proper, which has been in service since 1854. We have noticed a marked improvement in the condition of many of the patients who have been transferred to the farm. A great number are now being employed in the different departments; in the fields, the dairy, and caring for the hogs and chickens. This is not alone beneficial to the patients' mental and physical condition but helps them to support and maintain the others.

There were 809 patients admitted during the past year; 498 were discharged; 315 died; 265 were paroled, and 138 escaped.

The central kitchen is nearing completion, and when this building is finished we will have one of the best kitchens in the state, not alone in appearance, but in equipment, and arrangement. The farm has had a very successful year in the matter of productions, as you will see by the business manager's report.

X-ray department.

In our X-ray department we had 263 radiographs for bowel, stomach, head, and chest examinations; and fractures. There were 102 dental films taken in the same period.

The surgery.

During the past year we have sterilized 129 patients, 100 being men, and 29 women. Besides the sterilizations we have performed other operations, as follows:

Appendectomy	4
Breast amputation	1
Herniotomy	1
Hysterectomy	1
Perineorrhaphy	1
Ovarian cysts and oophorectomy	3
Thyroidectomy	4
Tonsillectomy	8
Cæsarian section	1
Epididymotomy	1
Circumcisions	2
Bone amputations	3
Deflected septums	1
Removal of body tumors	1
Removal of facial tumors	1
Cystoscopy	1
Testectomy	1
Normal deliveries	2
Opening of abscesses	1
Suturing of wounds	1
Resection of rectal fistula	1

Teeth extraction	1
Tapping of abdomen	2
Correction of dislocated bone in foot	1
Ingrown toenail lifted	4
Plaster casts	4

Some time ago we sent out circular letters to the patients who had been sterilized, and received many replies; most of them were favorable, that is, the patients claimed marked benefits from the operation. This, of course, was very gratifying to us. We have never had any bad reports from the operation.

Dental department.

During the past year the following work has been done in our dental department:

Dental examinations	1647
Dental prophylaxis	344
Extractions	1245
Amalgam fillings	180
Cement fillings	484
Gutta percha fillings	53
Temporary fillings	150
Treating teeth	992
Treating gums	454
Nerves devitalized	9
Artificial dentures made	65
Artificial dentures repaired	40
Post-operative treatments	94

The laboratory.

During the past year the following work has been done in the laboratory:

Urinalysis	2928
Blood counts (leucocytes)	161
Blood counts (red)	13
Blood counts (differential)	160
Blood glucose	55
Blood urea nitrogen	38
Wassermann reactions	1756
Spinal punctures made, and fluid examined for globulin, cell count and Wassermann reactions	181
Arsaphenamine administered	597
Wassermann reactions for spinal fluid	167
Sputums	47
Post-mortems	13
Throat cultures	18
Examinations for malaria	14
Feces	3
Tissue sections	2
Widals	2
Hemaglobin	7
Colloidal gold test of spinal fluid	37
Miscellaneous	26

We are very appreciative of the courtesy extended, and the help given us by your department and the Board of Control.

Yours truly,

FRED P. CLARK,
Medical Superintendent, Stockton State Hospital.

THE SUBSTITUTION OF POSTUM CEREAL FOR COFFEE.*

During the last few days I have been studying the menus of the different state hospitals and find that all the hospitals, as does Napa, serve coffee for breakfast. It is a well-known fact that coffee is a caffeine beverage, and we know what effect caffeine has upon the central nervous system. First, that it strongly stimulates the cerebral cortex so that coffee drinking may result in an excitable nervous condition with an alert mind and complete inability to sleep at a time when an inactive mind and sleep may be the greatest necessities of the patient. Second, it stimulates the perception and so may increase a patient's sufferings and the appreciation of his sick condition. In many mental states a condition of apathy is better. It is true that one person will sleep well and experience no discomfort after several cups of coffee, while another may be kept awake by one cup.

The amount of coffee used in making one cup contains on an average of one and one-half to three grains of caffeine. The dose of the citrate of caffeine, the most favored of the caffeine preparations used as a central nervous stimulant, is two grains, so that though there is always some of the caffeine left behind, a cup of strong coffee would equal almost five grains of the citrate of caffeine and none of us would care to prescribe such a dose every four hours all day for several days, even for one who is in a healthy condition. When a moderate overdose of caffeine is taken, as two or three times the accustomed amount of coffee, the brain and cord become over-active and there are increased reflex irritability and increased motor activity and impairment of the mental power, because ideas follow one another so rapidly as to prevent concentration of thought. The patient can not concentrate his attention and becomes excitable, restless, etc.

Besides the caffeine action in coffee, we have an oil, a caffeol. This is somewhat stimulating to the cerebrum and in the alimentary tract is a local irritant so that in hyperesthetic states of the stomach or intestinal tract, coffee is contra-indicated. Coffee is not in itself nutritive; it is only the addition of milk or cream and sugar that changes it into food. We all know that the coffee habit is common among brain workers and those who must remain awake at night; that much coffee may result in nervousness and insomnia with cardiac and digestive neuroses.

The variations in individuals' susceptibility to coffee are marked, one person being wakeful and restless and mentally stimulated by a single cup of coffee, while another will be unaffected by several cups. The drinking of coffee is becoming so common and harmful effects so evident that physicians are beginning to be prone to proscribe this beverage rather than prescribe it.

There is much to be said on the subject of coffee and nothing in its favor but against its use. I believe that if any of us were in private practice and were to be consulted as to the condition of the vascular or nervous system, that the first question we would ask would be as to the amount of coffee they were drinking and would proscribe coffee.

*Address by Dr. G. W. Ogden, medical superintendent Napa State Hospital, at quarterly conference of the State Board of Control, State Department of Institutions, State Department of Public Works, and State Medical Superintendents, held at Stockton State Hospital, April 23, 1926.

It seems to be that as it is possible for us to find a substitute for coffee that the patients would be benefited thereby and those of our patients in the excited group as manic depressives, dementia præcox, etc., would convalesce sooner towards recovery.

As a substitute for coffee, I would propose Postum Cereal, which is made of whole wheat and bran roasted with a small portion of sugar-cane molasses. Postum contains no trace of caffeine and is appetizing and nutritious.

Postum was substituted for coffee for the acute mental and non-workers at the Napa State Hospital. This substitution was on many wards not noticed by the patients and where noticed, comments were favorable—that Postum was preferable to coffee as it had been made in the past and that the Postum was a much more palatable and pleasing drink.

VITAMINS—THE DIETARY HABITS OF MAN.

By Dr. G. M. WEBSTER, Medical Superintendent Southern California State Hospital.

To Casimir Funk we owe our knowledge of vitamins as specific food factors, though many had tilled the field before him and suspected their existence. He named them vitamins because he found them to be nitrogenous, amine containing and because he found them to be of vital importance. He also gave us the terms, avitaminoses or deficiency diseases, comprehensive names applied collectively to those diseases or syndromes arising from a deficiency of vitamins.

The doctrine of vitamins occupies the most important position in the prevention and cure of disease. The study of vitamins is still in its infancy, and we may expect in the next few years a very rapid increase of our knowledge of this most important factor.

Much is already definitely understood as to the etiological relation of vitamins to certain disease entities and syndromes, but we meet with many body disturbances which seemingly depend upon food factors, and about which we know as yet little or nothing, such as the asthenias associated with anorexia, perhaps best illustrated by that peculiar condition called anorexia nervosa, or going to the other extreme, and more easily dealt with, theoretically at least, the conditions resulting from excess food or excess of certain types of food, as seen in the obese, the potential diabetic, and perhaps I am justified in adding, the hypertension patient.

The diseases which are prevented wholly or in part by a wise selection of our foods, are the following: Goitre, polyneuritis or beri-beri, scurvy, pellagra, rickets, xerophthalmia, sterility, caries of the teeth, diabetes, nearly all forms of indigestion, obesity, thinness and tuberculosis. These diseases have almost innumerable sequelæ, which also are favorably affected by the properly selected diet.

It is a happy circumstance that in general those who have access to ordinary foods select those varieties which are wholesome and suitable to preventing disease, or to aid in its cure. Man, however, having lived so long in an artificial atmosphere, has lost much of this instinct exhibited by the lower animals. He is much less wise now than the beasts of the jungle and the domesticated animals on the farm. Therefore, he cannot always trust to his own selection. The so-called progress of cookery should take much of the blame for destroying man's judgment in the selection of diet. The so-called refining of foods has done more to unfit them for human consumption than any other factor. The prevailing practice is decortication, degermination, demineralization and devitaminization of substances which otherwise would be wholesome and protective. In cereals we take away the germ and the skin and thus lose the most vital factors of the most common and cheapest articles of our diet. In vegetables and fruits, we do the best we can in the same direction by removing the skin. The vital elements we failed to remove in this preparatory process of serving our food, we try to finish by a prolonged application of heat favoring destructive oxidation.

One of the outstanding factors of our present knowledge of food is the fact that denatured foods diminish the generative faculties; not only is pregnancy hindered, but when it does take place, the offspring is often born dead or with so little vitality that it soon dies.

It was a great surprise to McCollum and Davis to find that polished rice supplemented with protein, casein, butter fat and a properly constituted salt mixture, failed to induce growth in young rats (1915). Not only did they fail to grow, but in the course of a few weeks they developed in some cases a state of paralysis which was suggestive of polyneuritis.

It is unnecessary to dwell upon the specific nature of the deficiencies of each of our more important natural foods, but it may be said that in general there is a marked tendency for the diet of the average American of today to be deficient in the element calcium, to be somewhat over-rich in phosphorus in proportion to the amount of calcium it contains, to be deficient in the vitamin A, as well as the antirachitic principle associated with certain fats, the vitamin D. Numerous experimental studies with animals have established the remarkable value as supplementary foods of either milk or leaves. This is one of the well-established facts in animal husbandry.

Fruit juices or the edible parts of fruits differ from the cereal grains, and resemble the tuber and root vegetables in an important respect. There is an excess of basic radicals which renders their ash alkaline, whereas most seeds give an acid ash. Meats are also of acid character. The meat and bread portion of our diet, when oxidized in metabolism, leads to the formation of an excess of acid over base-forming substances. A certain alkali reserve in the blood is essential to maintain its capacity to carry carbon dioxide to the lungs for elimination.

Steenbock's observations on the differences in vitamin B content of different samples of maize support the view that general statements as to the relative values of many of our common foods with respect to the vitamin content is all that are justifiable. The fact that we can readily prepare diets from ordinary wholesome foods which contain several times the minimum amount of vitamins on which apparently normal nutrition can be maintained over considerable periods, tends to render the discussion about the advisability of taking concentrated commercial preparations of vitamins a purely academic one.

Investigators assert that the effect of the vitamin is not necessarily one of appetite stimulation but rather a stimulation of metabolic processes which promote growth.

Cramer (1923) advanced the view that vitamins have a drug-like action on the alimentary canal. He believes these substances maintain the integrity of the apparatus for digestion and absorption. He believes that vitamin B has a specific stimulating influence or effect on the lymphoid tissue; vitamin A on the intestinal mucous membrane as well as on the formation of blood platelets.

Yoshine believes that avitaminosis lays the foundation for the development of damage to the organism when stress is put upon it.

There are, we now know, serious mineral deficiencies, lack of vitamins A, B, and C in all cereal preparations, especially when these represent essentially the endosperm of the seed.

McCollum classes vitamins as fat soluble A, water soluble B and C, and more recently Hess has suggested the possibility of a D which is antirachitic.

It has been demonstrated that the best of all fatty substances is cod-liver oil, that it possesses preventive and curative properties against xerophthalmia, protecting against a deficiency of calcium salts in rickets. It has also been shown that the antirachitic property is not due to the presence of fat soluble A, but to a fourth vitamin D, which seems to be able to regulate bone metabolism.

This type (fat soluble A) is not affected by the usual methods employed in cooking. So too with the B or water soluble vitamin, unless boiling is employed. Greater harm follows if the boiling medium is distinctly alkaline. Milk, and in greater amount, eggs furnish the B type, also condensed milk, cheese, most of the nuts, some of which contain A vitamin also. Spinach is rich in both A and B.

Milk has been found to be notably rich in vitamin A but to contain relatively only moderate or only small amounts of B and C; muscle meat contains all three vitamins, but in very small amounts; whereas such organs as the liver and kidney are very rich in both A and C and only moderately supplied with vitamin B.

We find that the higher fat diet relieves the pain in ulcers better than when the first few days' feedings contained eggs, and that the patient makes a more rapid clinical recovery. It is known now that milk fat is rich in vitamin A, while there are no vitamins in olive oil. The addition of cream to the milk, therefore, not only adds to the palatability of the food formula, but is soothing to the ulcer and increases the general nutrition of the patient.

THE CHEMICAL NATURE OF THE ANTI-NEURITIC SUBSTANCE, VITAMIN B.

Vitamin B contents of foods: Dunham (1921) tested upon rats the relative vitamin B content of several vegetable foods. He found the daily dosage in milligrams of food necessary to prevent loss of weight to be as follows: Baker's yeast 50, raw potatoes boiled with the skins 95, potatoes boiled without skins 125, potatoes baked 100, spinach boiled 85, cabbage raw 70, cabbage cooked 95, carrots raw 70, carrots boiled 105, turnips boiled 105, peas uncooked 115, peas canned, boiled, 125. A comparison of the raw and cooked foods shows that some of the vitamin is extracted by the cooking and is lost in the water.

Lack of vitamin B in diet will lead to nerve degeneration with disturbed sensory and motor function and symptoms of polyneuritis.

McCarrison is of the opinion that vitamin B is necessary for proper adrenal function. There is also evidence suggesting that a deficiency of vitamin affects thyroid and other internal secretions. It therefore seems that since the general use of white flour, white meal, white rice, and white sugar, all devoid of vitamins, a deficiency of vitamins in the average diet may have something to do with the apparent increase of duodenal ulcer during the last few decades.

The anti-scorbutic vitamin, C, seems not only to protect against the disease known as scurvy, but against infections of the entire gastrointestinal tract.

Fruit and raw vegetables are the best sources of vitamin C; and since it has been proven that they do not increase gastric acidity, there is no reason why strained orange juice, or strained tomato juice, or the strained juice of other uncooked fruit and vegetables should not be begun early in the diet of the ulcer patients. Since the heat necessary for canning tomatoes does not destroy vitamin C, if fresh tomatoes

are not available the strained juice from canned tomatoes may be used. Some patients do not like tomato juice, but when told that it is both food and medicine, they take it and soon cultivate the taste for it.

Experiments have demonstrated clearly the existence of a vitamin whose specific property so far as we can tell at present is to regulate the mineral metabolism of the bones, and the demonstration in recent years of the unique quality of fish oils as a source of this vitamin D suggests the importance of fish in the diet which was hitherto unsuspected.

It has been pointed out that animals confined to their basal ration of casein, lard, salts and starch, supplemented with yeast and vitamin A are usually sterile, and that lettuce, meat, whole wheat, wheat germ, rolled oats, dried alfalfa and large quantities of milk fat will relieve this condition. Wheat germ oil is said to be especially effective even in small doses.

The system of diet which can be confidently recommended with assurances that it will go a long way toward improving the physical fitness of the nation is a very simple one, and its daily practice involves no great self-denial.

The first and most important principle is the extension of the use of dairy products. Instead of the present consumption of half a pint of milk a day there should be about a quart per capita. This is a feature of the diet of all pastoral peoples of the past and present which has made them superior in physical perfection to all other peoples. The second principle to be kept in mind is that there are dietary properties in the leafy vegetables which are unique among foods of vegetable origin. These have been the protective foods for many of the Asiatic peoples. Their consumption in liberal quantities as regular constituents of the diet serves not only to provide the body with valuable nutrients it can not secure in adequate amounts from milled cereals, tubers, and muscle meats, but also serves to maintain the intestinal tract in hygienic condition through promoting elimination. Milk likewise serves, through its encouragement of the growth of lactic acid-producing organisms (which cause souring of milk), to bring about the disappearance from the intestine of those types of bacteria causing putrefactive decomposition of the food residues with the production of substances which are a physiological abomination.

It is essential to keep in mind the third principle of great importance in nutrition, viz, that of taking daily a certain amount of raw vegetable food for the specific purpose of providing the body with a sufficient amount of the antiscorbutic substance. It is much more important than has been hitherto believed to have the diet nicely adjusted with respect to all its essential constituents, in order that the development shall be as nearly optimum as possible. It is under such conditions that characteristics of youth are preserved and the span of life prolonged. We are taking too little of the protective foods, milk, the leafy vegetables, and fresh fruits, and a movement toward stimulating the consumption of these classes of foods would go far toward effecting that improvement in our national health standards for which the many agencies concerned with the public health are seeking.

If we could only introduce now a general reform in our food, taking advantage of these factors, I think we could safely look forward to a greatly increased vitality of our people.

STERILIZATION PROCEDURE AND ITS SUCCESS IN CALIFORNIA INSTITUTIONS.*

By F. O. BUTLER, M. D., Medical Superintendent, Sonoma State Home for
Feeble-Minded, Eldridge, California.

The law permitting sterilization in California State Institutions was first passed by the legislature in April, 1909, this original law having been changed in June, 1913, and amended in May, 1917, to read as follows:

STERILIZATION LAW.

Approved May 12, 1917. In effect July 27, 1917.

The people of the State of California do enact as follows:

SECTION 1. Section one of the act entitled "An act to provide for the asexualization of inmates of state hospitals for the insane, the Sonoma State Home, of convicts in the state prisons, and of idiots, and repealing an act entitled 'An act to permit asexualization of inmates of the state hospitals and the California Home for the Care and Training of Feeble-Minded Children, and of convicts in the state prisons,' approved April 26, 1909," approved June 13, 1913, is hereby amended to read as follows:

Section 1. Before any person who has been lawfully committed to any such hospital for the insane, or who has been an inmate of the Sonoma State Home and who is afflicted with mental disease which may have been inherited and is likely to be transmitted to descendants, the various grades of feeble-mindedness, those suffering from perversion or marked departures from normal mentality or from disease of a syphilitic nature, shall be released or discharged therefrom, the state commission in lunacy may in its discretion, after a careful investigation of all the circumstances of the case, cause such person to be asexualized, and such asexualization whether with or without the consent of the patient shall be lawful and shall not render the said commission, its members or any person participating in the operation liable either civilly or criminally.

SEC. 2. Whenever in the opinion of the resident physician of any state prison it will be beneficial and conducive to the benefit of the physical, mental or moral condition of any recidivist lawfully confined in such state prison, to be asexualized, then such physician shall call in consultation the general superintendent of state hospitals and the secretary of the state board of health, and they shall jointly examine into the particulars of the case with the said resident physician, and if in their opinion or in the opinion of any two of them, asexualization will be beneficial to such recidivist, they may perform the same; *provided*, that such operation shall not be performed unless the said recidivist has been committed to a state prison in this or some other state or country at least two times for rape, assault with intent to commit rape, or seduction, or at least three times for any other crime or crimes, and shall have given evidence while an inmate of a state prison in this state that he is a moral or sexual degenerate or pervert; *and provided, further*, that in the case of convicts sentenced to the state prison for life, who exhibit continued evidence of moral and sexual depravity, the right to asexualize them as provided in this section, shall apply whether they have been inmates of a state prison in this or any other country or state more than one time or not; *provided, further*, that nothing in this act shall apply to or refer to any voluntary patient confined or kept in any state hospital of this state.

SEC. 3. Any idiot, if a minor, may be asexualized by or under the direction of the medical superintendent of any state hospital with the written consent of his or her parent or guardian, and if an adult, then with the written consent of his or her lawfully appointed guardian, and upon the written request of the parent or guardian of any such idiot or fool, the superintendent of any state hospital shall perform such operation or cause the same to be performed without charge therefor.

SEC. 4. An act entitled "An act to permit asexualization of inmates of the state hospitals and the California Home for the Care and Training of Feeble-Minded Children, and of convicts in the state prison," approved April 26, 1909, is hereby repealed.

*As presented at National Conference of Juvenile Agencies, Jackson, Mississippi, November, 1925.

The Penal Code of the State of California also provides as follows:

Statutes 1923, Chapter 224.

An act to add a new section to the Penal Code to be numbered six hundred forty-five, relating to prevention of procreation of persons convicted of carnal abuse of females under the age of ten years.

(Approved May 25, 1923.)

SECTION 1. A new section is hereby added to the Penal Code to be numbered six hundred forty-five, and to read as follows:

645. Whenever any person shall be adjudged guilty of carnal abuse of a female person under the age of ten years, the court may, in addition to such other punishment or confinement as may be imposed, direct an operation to be performed upon such person, for the prevention of procreation

There are now six state hospitals for the insane in California, with an enrollment on October 1, 1925, of 13,480. Of this number, 12,326 were actually in the institutions. We have one state institution for the feeble-minded with an enrollment on October 1st of 2561. Of this number, 1997 were actually in the institution.

The first case to be operated on for sterilization was in 1910 at one of our state hospitals for the insane. Since that time to October 15, 1925, there have been in the six hospitals for the insane 2234 males and 1362 females sterilized, making a total of 3,598. In the one state institution for the feeble-minded there have been 384 males and 557 females sterilized, totaling 941 and making a grand total for the seven institutions of 4539, making a yearly average for the fifteen year period of 302. The majority of this number, however, has been done in the last few years.

You may be interested to know that the sterilization law has been declared unconstitutional in about seven of the seventeen states that primarily had a sterilization law. However, such action in the other states did not change our views in the matter, and while perhaps we did operate on fewer cases for a time, we have gradually increased the work and are sterilizing a greater number than ever before. The various state departments, the public welfare organizations of the state and the public in general have become interested in this very important subject and have been supporting it, and with this combined support I am of the firm belief that sterilization in California has come to stay.

We receive many cases for the purpose of sterilization alone, and after being operated on they are permitted to return to their respective communities. When we learn of a defective mother with many offspring, the majority of whom are defective, one way or another, it is our policy to try to get her to an institution for the operation in order that she may return and care for the children and not propagate more of her kind. If this is not accomplished, it generally means a yearly increase in the family of the incompetent. For instance, in our institution we have many mothers with from one to five children also being cared for. Had these mothers been sterilized years ago they could probably have been kept out of the institution, and surely we would not have the children with us.

In our own institution, (the Sonoma State Home for the Feeble-Minded) we had several inmates from one family. This warranted some research work, and the field worker found the following: In this family were two strains. One strain, the feeble-minded woman and the

defective and incompetent man in four generations yielded 25 defectives out of a total of 36 in eight matings. The other strain, the normal sister of the above woman, and the normal brother of the above man, has yielded 39 persons in seven matings with only one dull normal.

Then perhaps you are all familiar with the history of the Kalilak family. Martin Kalilak married a feeble-minded girl. In this strain out of forty-one matings there were 222 definitely defective persons. Martin Kalilak was also married to a normal woman, and from this mating all were normal and included many prominent national figures.

The chief type of cases sterilized are the mental defectives, epileptics, cases of chronic and recurrent insanity, cases in which insanity is most probably due to pregnancy, demented cases who leave the hospital for any reason who are in the child-bearing period, cases with a definite history of hereditary taint and those who already have more children than they can properly care for.

After it has been decided by the institution that the individual should be sterilized, the nearest relative or guardian, if any, is written to for consent for the operation. Very little objection is made when the operation is fully explained—in fact, we frequently have requests for the operation from relatives before the subject is mentioned to them. After consent is obtained, we secure permission from the Director, Department of Institutions (formerly the State Commission in Lunacy) and the Secretary of the State Board of Health, who are the present state authorities whose signatures legalize the operation. It is not necessary to obtain the patient's consent, although it is done in some instances. When permission is granted by the above authorities, we are at liberty to proceed with the operation.

The chief operative technique in most of the institutions is as follows:

Females. A general anesthetic. The usual median line incision is made just above the pubis as in any ordinary surgical procedure. The uterus is brought up to the abdominal opening and a small portion of the fallopian tube on each side next to the uterus is excised, both stumps being ligated and the uterine end of the tubes being buried by suturing the uterine muscle over them; likewise the serous or peritoneal coat is sutured over this portion as well as the free edges of the peritoneum where the portions of the tubes were removed, thereby making a triple barrier against either the ovum getting into the uterine cavity or the male germ getting beyond the inside of the uterine cornu, the abdominal closure being the same as in any ordinary case. We usually keep the patient in bed about ten days and out of the surgical department on the fourteenth day and at a light occupation on the twenty-first day.

One of the state hospitals performs the operation on females as follows:

Incision is made in the median line of the abdomen, one to one and one-half inches in length, just above the pubic bone, the index and middle fingers are inserted into the abdomen and the fundus of the uterus is located by touch. The tips of the fingers are carried outward along the tube. The tube is drawn up into the incision and clamped with a small hemostat at the isthmus, this being the narrow portion of the tube and relatively free from blood vessels, making the operation practically bloodless. An incision about one-half inch in length is

made in the serous covering, exposing the tube. The tube is picked up with thumb forceps and one-half inch is cut out. The uterine end of the tube is ligated with fine silk; the incision in the serous coat is closed with continuous fine catgut suture. The same procedure is done on the opposite tube. Abdominal wound is closed in layers. General anesthetic is preferable. Operation in ordinary conditions can be completed in fifteen minutes. Patient is usually left in bed one week.

We have not heard of a case of pregnancy yet following such operative procedure.

Males. Either a local or general anesthetic. A small portion of the vas deferens, the small cord which carries the glandular secretion on each side, is resected. This is done through a very small incision in the scrotum, the vas being isolated first by working it out to the skin where it is picked up with proper forceps and held while the skin is incised. The tissue is then removed from around the vas, the vas then ligated and approximately an inch distal to the ligature is removed, leaving the distal end of the vas open. The skin closure usually requires not more than one suture. This operation requires but very little time and the patient usually leaves the surgical department within two days and usually returns to light duties at once.

In regard to pathological changes in the tissue of cases following this operation on both sexes, there has been no change noticed in the gross or microscopical examinations, and no deaths following a plain sterilization case. There have been no ill effects of any nature in the cases at any of the institutions, for which we are duly thankful—in fact, it has been just the reverse—better physical and mental condition, especially with the insane.

The benefit derived from sterilization of the insane I feel is best emphasized by mentioning three cases as cited by Dr. Clark, Medical Superintendent of the Stockton State Hospital for the Insane, in his last biennial report to the Director, Department of Institutions.

1. "J. T. was committed to the Stockton State Hospital in 1914, suffering from manic depressive insanity, maniacal type. He was badly disturbed, restless, excited and had to be spoon fed. He eventually recovered from an attack and was taken home by his father on parole. After being out for a couple of months he had a recurrence of the attack and was returned to the hospital. He again recovered from the attack and was finally discharged as recovered. In 1917 he was recommitted suffering the same form of mental disturbance, went through the same circle, was paroled and again returned. At this time he was sterilized and recovered in a very short time; was taken home and finally discharged as recovered. About three years ago I met the young man in Oakland and he informed me that since his operation he had had no further nervous or mental trouble and was in perfect health.

2. "W. L. This young man was suspected of having set fire to some packing houses. I was sent for by the district attorney of the county and while the boy showed no marked mental symptoms he was retarded in his speech and it was three or four seconds before he could seem to grasp what was said to him. Dr. Hatch, then general superintendent of state hospitals, who was with me, suggested to the judge of the superior court that the young man be committed to the Stockton State Hospital, where he could be sterilized, in hopes that the operation might benefit him. This was done and shortly after his admission the operation was performed. In two months from the time of the operation I had an interview with him and his mental condition seemed to be absolutely normal. In another month he was discharged as recovered. He was subsequently married and a year ago accompanied by his wife called at the hospital and I had a long conversation with him. He informed me at that time that since leaving the hospital he had been well and had had no nervous or mental disturbance."

3. "F. J. was committed to the Stockton State Hospital from the Folsom State Prison suffering from manic depressive insanity. This young man had been in the penitentiary for about a year and a half and his mental condition finally became so bad that he was sent to the hospital for treatment. He would respond somewhat to hydro-therapy but never entirely cleared up for any length of time. Soon after W. L. (the previous patient mentioned) had recovered, Mr. J. sent for me asking that we sterilize him as he had seen the beneficial effect of the operation on the other man. This was done and in a short time Mr. J.'s condition improved to such an extent that we considered he had entirely recovered. I wrote to Governor Johnson, who was Governor at that time, recommending that the patient be granted a pardon as I felt that he was insane at the time he committed the act for which he was sent to Folsom. This pardon was granted and shortly afterwards the patient was discharged from the hospital as recovered. Since that time he has been living in the vicinity of Stockton and I have seen him on numerous occasions and he says that he is well and appears normal."

We have a number of cases similar which I could describe at length. Dr. Clark further states:

"In talking to male patients who have been benefited by the operation, many claim that in about two weeks after the operation they begin to feel better, that is, their mentality improves and they feel stronger both mentally and physically. I have had a number of men at the hospital ask me to sterilize them after they have seen the beneficial effects of the operation on other patients. In cases of the women we have no direct beneficial effects excepting the fact that their minds are relieved from the fear of further pregnancy. Many of our patients who have had a psychosis following childbirth, refuse to leave until they have been sterilized, feeling that another pregnancy would mean a recurrence of the psychosis."

With the feeble-minded, theoretically, there should be no change, as there is no functional disturbance to the pelvic organs, but it appears to make them more amenable to discipline and more easily controlled. From a recent individual survey of the girls still remaining in the institution, it was ascertained that in approximately 37 per cent the operation did diminish their sexual desires.

With the male cases in general, and especially those who practice masturbation, we are of the opinion that the operation does benefit them both physically and mentally on account of the reabsorption of the glandular secretion.

Some of our girls have been married since being sterilized and are enjoying happy home lives, the whole matter of operation having been thoroughly explained to the man before marriage took place.

The question is frequently asked: Does sterilization increase prostitution and venereal diseases? From observation at all the institutions, we are decidedly of the opinion that it does not, as the majority of the cases do not appreciate the significance of the operation to that extent. In our own institution we receive new admissions frequently who have venereal disease but rarely do we have one returning from parole with venereal disease, even though they have been out of the institution for months and even years.

Permit me to emphasize the chief reasons why sterilization of both sexes should be the common practice, not only in every state in the Union, but the entire universe:

1. The prevention of the propagation of the mentally and physically unfit.
2. The prevention of returning psychosis in cases where psychosis is directly due to gestation and parturition.
3. Physical and mental improvement in both sexes.

With the general practice of sterilization over the country, and the passing of proper eugenic laws, there is bound to be an appreciable diminution in the procreation of the mentally unfit, and instead of having to build more institutions to care for the insane, feeble-minded, delinquents and criminals, in course of time the burden will gradually be lessened.

In conclusion I want to say that in California we think the law permitting sterilization of the insane and mentally deficient is one of the best things that has been done to prevent the unfit from reproducing their kind and adding to the state's burden of caring for the same. It is only to be regretted that we cannot reach out further—*i. e.*, sterilize those defectives who do not come into state institutions, it being estimated that there are perhaps 16,000 defectives in California alone who are being cared for outside of state institutions. The very life of our nation is its manhood and womanhood, and something must be done that we may beget none but sound offspring, and thus have a nation physically and mentally strong.

APPENDIX

STATISTICS OF STATE HOSPITALS AND SONOMA STATE HOME

STATEMENTS OF REVENUE AND EXPENDITURES, ETC.

Statement Showing Number of Sterilizations Performed in California State Institutions for the Insane and Feeble-minded to June 30, 1926.

<i>Institution</i>	<i>Males</i>	<i>Females</i>	<i>Total</i>
Agnews State Hospital.....	134	14	148
Mendocino State Hospital.....	48	13	61
Napa State Hospital.....	42	324	366
Norwalk State Hospital.....	266	162	428
Southern California State Hospital.....	1,066	406	1,412
Stockton State Hospital.....	1,064	460	1,524
*Sonoma State Home.....	606	448	1,054
Totals	3,166	1,827	4,993

*For feeble-minded.

MONTHLY RECEIPTS AT THE SIX STATE HOSPITALS, FROM JULY 1, 1920, TO JUNE 30, 1924.

From July 1, 1920, to June 30, 1921.

Months	Stockton	Napa	Agnews	Mendocino	Southern California	Norwalk	Totals
1920—July.....	\$7,550 55	\$11,827 62	\$10,002 58	\$12,109 82	\$7,712 70	\$2,093 15	\$51,296 42
August.....	8,122 48	12,245 55	7,465 10	7,981 19	7,107 26	4,003 39	46,924 97
September.....	6,210 74	8,643 55	8,616 63	13,971 42	11,412 43	1,378 57	50,233 34
October.....	6,122 07	8,409 41	8,370 41	12,853 89	6,599 00	1,720 64	44,075 42
November.....	7,777 54	9,547 83	7,283 41	11,129 60	7,345 63	1,415 97	44,499 98
December.....	8,745 73	9,850 61	10,327 97	2,640 45	8,160 10	1,721 79	41,446 65
1921—January.....	8,401 74	13,277 33	8,593 94	16,444 63	7,142 15	4,290 92	58,150 71
February.....	8,413 22	12,205 70	7,692 81	8,617 36	6,008 04	1,565 74	44,502 96
March.....	7,578 55	9,489 94	8,104 67	10,053 27	7,510 99	1,922 73	44,660 15
April.....	11,134 81	10,962 39	9,636 99	2,594 80	12,731 48	1,993 47	49,053 94
May.....	9,427 12	10,750 42	7,295 21	8,062 20	7,817 88	1,747 28	46,000 11
June.....	7,178 40	12,141 55	7,586 00	9,048 91	6,468 22	2,238 16	44,661 24
Totals.....	\$96,662 95	\$129,351 99	\$100,975 72	\$116,407 54	\$96,015 88	\$26,091 81	\$565,505 89

From July 1, 1921, to June 30, 1922.

Months	Stockton	Napa	Agnews	Mendocino	Southern California	Norwalk	Totals
1921—July.....	\$5,498 88	\$11,139 35	\$9,707 02	\$16,970 87	\$9,046 66	\$3,621 89	\$55,984 67
August.....	6,970 25	11,078 19	9,299 15	15,829 45	6,611 36	2,247 10	52,035 50
September.....	8,419 74	11,092 46	8,705 19	1,388 74	8,967 67	3,078 73	41,652 53
October.....	5,958 29	12,493 32	8,655 85	2,597 05	7,582 24	2,485 21	39,771 96
November.....	7,765 01	11,908 86	9,477 34	1,818 38	8,462 04	3,026 56	42,458 19
December.....	7,446 75	10,542 21	9,253 41	1,797 86	5,761 56	2,380 46	37,182 25
1922—January.....	7,514 95	11,841 85	10,829 25	7,711 58	11,068 90	2,360 15	51,326 68
February.....	6,860 75	10,351 43	7,735 21	1,483 81	9,511 55	2,524 61	38,467 36
March.....	7,216 74	12,332 79	8,860 35	19,068 54	10,032 23	1,867 30	59,377 95
April.....	8,906 06	12,729 62	10,612 11	23,434 41	10,204 28	2,715 14	68,601 62
May.....	9,671 68	13,212 97	8,716 37	25,578 88	5,629 20	2,794 17	65,603 27
June.....	12,165 84	14,274 03	12,582 34	2,551 35	6,927 70	2,522 12	51,023 38
Totals.....	\$94,394 94	\$142,997 08	\$114,433 59	\$120,230 92	\$99,805 39	\$31,623 44	\$603,485 36

From July 1, 1922, to June 30, 1923.

Months	Stockton	Napa	Agnews	Mendocino	Southern California	Norwalk	Totals
1922—July.....	\$8,364 45	\$11,329 49	\$12,186 62	\$12,363 09	\$10,326 38	\$9,379 77	\$63,949 80
August.....	5,975 62	11,535 74	8,775 42	10,573 42	7,854 70	2,595 59	47,310 49
September.....	8,585 20	10,767 70	9,635 81	10,250 43	5,957 10	3,990 30	49,186 54
October.....	7,669 98	12,265 27	13,954 04	2,341 63	8,819 55	2,584 55	47,635 02
November.....	7,326 77	15,711 14	12,699 95	18,832 81	8,012 21	4,282 20	66,865 17
December.....	7,892 61	12,705 07	8,236 09	2,175 50	7,119 50	3,968 83	42,097 60
1923—January.....	8,743 68	13,716 11	12,440 53	19,132 26	10,003 24	3,003 35	67,039 17
February.....	7,505 35	11,863 04	10,011 07	9,532 03	7,632 28	5,428 89	51,972 66
March.....	6,874 70	10,061 39	12,426 77	9,421 26	10,124 46	5,744 65	54,653 23
April.....	10,565 15	10,165 75	10,914 48	14,136 90	8,920 42	4,808 74	59,511 44
May.....	12,961 50	15,154 49	11,535 39	2,393 89	9,709 50	3,870 99	55,625 76
June.....	9,119 72	12,484 06	5,899 17	6,077 61	8,986 71	5,329 73	47,897 00
Totals.....	\$101,584 73	\$147,759 25	\$128,715 34	\$117,230 83	\$103,466 05	\$54,987 68	\$653,743 88

MONTHLY RECEIPTS AT THE SIX STATE HOSPITALS, FROM JULY 1, 1923, TO JUNE 30, 1924.—Continued.

From July 1, 1923, to June 30, 1924.

Months	Stockton	Napa	Agnews	Mendocino	Southern California	Norwalk	Totals
1923—July.....	\$7,367 38	\$11,606 74	\$15,565 69	\$4,955 69	\$8,335 07	\$3,631 73	\$51,462 30
August.....	7,368 25	11,493 25	12,550 71	1,601 15	8,756 16	2,714 21	44,483 73
September.....	6,560 32	8,473 71	6,983 41	1,995 13	7,664 86	3,723 26	35,400 69
October.....	8,748 30	9,401 33	10,553 38	3,159 93	7,832 09	3,697 68	43,392 71
November.....	6,144 47	13,731 89	8,662 40	2,281 33	7,586 19	2,597 55	41,003 83
December.....	5,857 28	10,082 95	9,715 49	3,673 09	6,794 43	2,777 96	38,901 20
1924—January.....	9,151 66	15,306 98	10,697 62	3,222 21	8,668 19	3,644 93	50,691 59
February.....	8,352 63	8,080 67	7,559 05	3,673 09	7,556 69	3,091 97	38,314 10
March.....	7,832 11	8,597 16	8,213 35	1,359 61	8,301 12	3,357 43	37,660 78
April.....	10,897 29	12,304 69	8,917 25	1,327 10	8,541 74	3,127 50	45,115 57
May.....	9,738 28	8,599 17	7,311 70	1,788 66	7,454 85	2,829 04	37,721 70
June.....	7,211 30	9,770 36	9,494 06	2,566 63	7,310 91	3,994 52	40,347 78
Totals.....	\$95,229 27	\$127,448 90	\$116,224 11	\$31,603 62	\$94,802 30	\$39,187 78	\$504,495 98

From July 1, 1924, to June 30, 1925.

Months	Stockton	Napa	Agnews	Mendocino	Southern California	Norwalk	Totals
1924—July.....	\$7,811 64	\$12,230 13	\$12,847 63	\$2,408 20	\$9,245 52	\$4,110 55	\$48,653 67
August.....	7,894 27	7,039 58	9,129 50	2,361 38	9,021 74	4,414 13	39,860 60
September.....	7,873 97	7,592 39	10,166 05	2,057 84	7,923 12	3,567 20	39,180 57
October.....	9,249 64	13,232 05	10,862 70	2,174 14	8,840 28	3,776 29	48,135 10
November.....	7,711 58	7,661 18	8,219 99	1,606 86	7,412 80	2,794 95	35,407 36
December.....	8,533 12	8,410 86	10,035 38	1,393 33	7,266 00	3,449 02	39,287 71
1925—January.....	9,582 77	13,471 30	10,541 65	2,458 25	9,459 44	3,299 50	48,612 91
February.....	7,469 46	8,718 53	7,395 51	1,339 72	6,153 67	4,517 65	35,594 54
March.....	8,825 72	9,351 69	9,749 92	1,597 18	7,294 22	3,331 44	40,150 17
April.....	9,164 56	11,923 26	10,658 70	1,895 86	6,664 77	3,617 95	43,925 10
May.....	8,610 67	8,157 48	9,089 96	1,640 00	10,616 72	3,344 34	41,459 17
June.....	6,941 72	9,384 28	10,405 61	2,239 26	8,494 16	3,444 30	40,909 33
Totals.....	\$99,669 12	\$117,172 73	\$119,102 60	\$23,172 02	\$98,392 44	\$43,667 32	\$501,176 23

From July 1, 1925, to June 30, 1926.

Months	Stockton	Napa	Agnews	Mendocino	Southern California	Norwalk	Totals
1925—July.....	\$10,027 74	\$11,402 27	\$10,167 85	\$2,598 83	\$12,001 62	\$3,132 07	\$49,330 38
August.....	7,897 34	11,122 05	7,852 02	1,818 70	6,651 41	2,835 17	38,176 69
September.....	7,237 99	8,254 38	10,403 07	1,734 59	7,646 15	4,115 07	39,391 25
October.....	8,509 34	13,221 58	10,544 66	2,566 79	9,240 51	4,070 55	48,153 43
November.....	8,139 65	11,782 53	10,309 98	1,657 12	7,885 28	2,659 00	42,433 56
December.....	7,918 57	9,571 25	10,042 99	1,812 44	6,400 65	3,567 04	39,312 94
1926—January.....	9,164 69	10,596 87	9,864 57	2,462 86	9,225 91	3,562 57	44,877 47
February.....	8,429 48	10,477 58	8,632 29	1,978 18	10,130 83	2,732 53	42,380 89
March.....	9,590 48	11,275 64	9,477 81	1,723 80	7,606 80	3,946 48	43,621 01
April.....	8,805 74	9,399 93	9,574 85	1,966 42	7,454 19	3,666 75	40,867 88
May.....	7,570 55	9,312 03	9,298 28	1,526 09	8,657 11	3,619 27	39,983 33
June.....	8,635 28	13,969 25	10,314 88	1,614 54	11,500 35	3,928 89	49,963 19
Totals.....	\$101,926 85	\$130,385 36	\$116,483 25	\$23,460 36	\$104,400 81	\$41,835 39	\$518,492 02

**LIST OF PRIVATE INSTITUTIONS LICENSED BY THE DEPARTMENT OF
INSTITUTIONS TO CARE FOR MENTAL CASES FOR THE YEAR
ENDING JUNE 30, 1927.**

<i>Name of Institution and Location</i>	<i>Capacity</i>
Alexander Sanitarium, Inc., Belmont, California	35
Alhambra Sanatorium, Inc., Rosemead Ave., Rosemead	18
The Anderson Sanatorium, 2535 24th Ave., Oakland	20
Artesia Sanitarium, Artesia	15
Baldy View Sanitarium, Route 2, Box 799, San Gabriel	25
Banksia Place Sanitarium, 5227 Santa Monica Blvd., Los Angeles	20
Carter's Home for the Aged, 3133 Mountain View Drive, San Diego	5
Casa Del Mar Sanitarium, Box 31, Palms	85
The Cedars, School for Nervous and Retarded Children, Ross, Marin County	36
Century Rest Home, 5055 Novgorod St., Los Angeles	28
Clark's Sanatorium, Box 297, Stockton	75
Compton Sanitarium, Compton	165
Curtaz Home, 1209 Page St., San Francisco	20
El Reposo Sanitarium, 2222 Chapel St., Berkeley	10
Fernwood Rest Home, 4440 Ambrose Ave., Hollywood	18
Fontaille, Mrs. V., 330 21st Ave., San Francisco	10
Grande Vista Sanatorium, Richmond	20
The Greer Home, Inc., 6000 Fulton St., San Francisco	25
Hillcrest Sanitarium, Box 440, Palms	52
Ingleside Rest Home, 506 Hellman Ave. (Wilmar) Los Angeles	35
Joslin Sanatorium, Lincoln	15
Kimball Sanitarium, La Crescenta	10
The Livermore Sanitarium, Livermore	85
Los Angeles Sanitarium, 726 E. Adams St., Los Angeles	15
Los Cerritos, 3723 American Ave., Long Beach	10
Mar Vista Sanitarium, Route 1, Venice	15
Marshall Manor Sanitarium, R. D. 1, Box 431-A, Palms	25
Mater Misericordiae Hospital, 4001 J St., Sacramento	3
Mendelssohn Sanitarium, 870 Fell St., San Francisco	12
Merrill Osteopathic Sanitarium, Edwards & Wildey Bldg., Los Angeles	30
Mission Rest Home, 1011 San Fernando Blvd., Glendale	50
Mountain View Rest Home, 844 Wild Rose Ave., Monrovia	35
Nerve Rest, P. O. Box 5, Belmont	25
Palm Grove Sanatorium, Box 425, Monrovia	35
Palm Lodge, 1085 Santa Clara St., Santa Clara	10
Park Sanitarium, 1500 Page St., San Francisco	33
Park West Hydro & Sanatorium, 601 Steiner St., San Francisco	25
Pasadena Sanitarium, Box 145, South Pasadena	100
Peterson Sanitarium, 3645 41st St., San Diego	7
Resthaven, 765 College St., Los Angeles	40
Rock Haven Rest Home, Box 26, Verdugo City	30
Rosemary Sanitarium, 105 Kearney Blvd., Fresno	25
Rosena Rest Retreat, 2814 N. Broadway, Los Angeles	12
Ross General Hospital, Ross, Marin County	6
Santa Cruz Rest Home, 14 Owens St., Santa Cruz	5
Santa Monica Rest Home, 2828 Pico Blvd., Box 1205, Santa Monica	15
Southern California Sanitarium, Pasadena	62
St. Erne Sanitarium, Route 1, Box 27-A, Palms	20
Tapley Sanitarium, P. O. Box 336, Culver City	18
Twin Pines (Sanitarium), Belmont	20
Van Vliet's Private Home, Carolyn L., 1634 Loma Vista St., Pasadena	2
Villa Shaw Rest Home, 657 W. Milford St., Glendale	19
Windsor Hospital, 1100 East Windsor Road, Glendale	25
Windsor Manor, Riverside	50

EXPENDITURE AND REVENUE STATEMENT WITH PER CAPITA COSTS, SEVENTY-SIXTH AND SEVENTY-SEVENTH FISCAL YEARS.

Department of Institutions.

	76th fiscal year	77th fiscal year	76th and 77th fiscal years
Expenditures for support	\$27,604 35	\$39,115 90	\$66,720 25
Expenditures for salaries	17,600 00	17,166 55	34,766 55
Total maintenance expenditures	\$45,204 35	\$56,282 45	\$101,486 80
Expenditures for additions and betterments			
Grand total, all expenditures	\$45,204 35	\$56,282 45	\$101,486 80
Revenue	\$7,066 71	\$10,162 33	\$17,229 04
Net expenditures for maintenance	38,137 64	46,120 12	84,257 76

Stockton State Hospital.

Expenditures for support	\$359,464 14	\$378,649 21	\$738,113 35
Expenditures for salaries	329,329 13	342,227 79	671,556 92
Total maintenance expenditures	\$688,793 27	\$720,877 00	\$1,409,670 27
Expenditures for additions and betterments	129,702 41	136,837 42	266,539 83
Grand total, all expenditures	\$818,495 68	\$857,714 42	\$1,676,210 10
Revenue	\$101,427 21	\$112,417 93	\$213,845 14
Net expenditures for maintenance	587,366 06	608,459 07	1,195,825 13
Inmate population	2,899	2,993	2,946
Gross maintenance per capita cost	\$237 60	\$240 85	\$478 50
Net maintenance per capita cost	202 61	203 29	405 91

Napa State Hospital.

Expenditures for support	\$337,972 86	\$318,341 34	\$656,314 20
Expenditures for salaries	313,509 86	321,603 01	635,112 90
Total maintenance expenditures	\$651,482 72	\$639,944 38	\$1,291,427 10
Expenditures for additions and betterments	51,900 87	34,469 17	86,370 04
Grand total, all expenditures	\$703,383 59	\$674,413 55	\$1,377,797 14
Revenue	\$123,714 12	\$139,094 94	\$263,709 06
Net expenditures for maintenance	527,768 60	499,949 44	1,027,718 04
Inmate population	2,671	2,818	2,744
Gross maintenance per capita cost	\$243 91	\$227 09	\$470 64
Net maintenance per capita cost	167 59	177 41	374 53

Agnews State Hospital.

Expenditures for support	\$288,591 15	\$287,800 20	\$576,397 35
Expenditures for salaries	211,926 44	214,002 50	425,928 94
Total maintenance expenditures	\$500,517 59	\$501,808 70	\$1,002,326 29
Expenditures for additions and betterments	15,037 63	148,030 06	163,067 29
Grand total, all expenditures	\$516,155 22	\$649,845 36	\$1,166,000 58
Revenue	\$116,482 70	\$115,201 29	\$231,683 99
Net expenditures for maintenance	399,034 89	386,617 41	785,652 30
Inmate population	1,817	1,843	1,830
Gross maintenance per capita cost	\$275 46	\$272 28	\$547 72
Net maintenance per capita cost	214 66	209 72	424 35

EXPENDITURE AND REVENUE STATEMENT WITH PER CAPITA COSTS, SEVENTY-SIXTH AND SEVENTY-SEVENTH FISCAL YEARS—Continued.

Mendocino State Hospital.

	76th fiscal year	77th fiscal year	76th and 77th fiscal years
Expenditures for support.	\$162,771 33	\$157,443 95	\$320,215 28
Expenditures for salaries.	132,807 64	165,696 40	318,504 04
Total maintenance expenditures	\$315,578 97	\$323,140 35	\$638,719 32
Expenditures for additions and betterments.	154,381 44	130,042 26	284,423 70
Grand total, all expenditures	\$469,960 41	\$453,182 61	\$923,143 02
Revenue	\$25,416 22	\$23,764 05	\$49,180 27
Net expenditures for maintenance	290,162 75	299,376 30	589,539 05
Inmate population	1,087	1,115	1,101
Gross maintenance per capita cost.	\$290 32	\$289 81	\$580 13
Net maintenance per capita cost.	266 94	268 49	535 45

Southern California State Hospital.

Expenditures for support.	\$307,523 29	\$293,673 99	\$601,197 28
Expenditures for salaries.	304,831 75	293,051 54	597,883 29
Total maintenance expenditures	\$612,355 04	\$586,725 53	\$1,199,080 57
Expenditures for additions and betterments.	53,060 64	173,969 32	227,029 96
Grand total, all expenditures	\$665,415 68	\$760,694 85	\$1,426,110 53
Revenue	\$102,928 04	\$111,119 17	\$214,047 21
Net expenditures for maintenance	509,427 00	475,606 36	985,033 36
Inmate population	2,389	2,531	2,460
Gross maintenance per capita cost.	\$256 32	\$231 82	\$487 43
Net maintenance per capita cost.	213 24	187 91	400 42

Norwalk State Hospital.

Expenditures for support.	\$149,043 15	\$147,148 77	\$296,191 92
Expenditures for salaries.	131,214 65	167,283 47	298,498 12
Total maintenance expenditures	\$280,257 80	\$314,432 24	\$594,690 04
Expenditures for additions and betterments.	160,998 99	288,158 95	449,157 94
Grand total, all expenditures	\$441,256 79	\$602,591 19	\$1,043,847 98
Revenue	\$45,581 77	\$47,314 76	\$92,896 53
Net expenditures for maintenance	234,676 03	267,117 48	501,793 51
Inmate population	1,052	1,178	1,115
Gross maintenance per capita cost.	\$266 40	\$266 92	\$533 35
Net maintenance per capita cost.	223 08	226 76	450 04

Sonoma State Home.

Expenditures for support.	\$293,362 83	\$280,976 98	\$574,339 81
Expenditures for salaries.	212,418 06	231,103 52	443,527 58
Total maintenance expenditures	\$505,780 89	\$512,080 50	\$1,017,867 39
Expenditures for additions and betterments.	139,561 96	139,270 98	278,832 94
Grand total, all expenditures	\$645,342 85	\$651,357 48	\$1,296,700 33
Revenue	\$440,349 89	\$480,289 30	\$920,639 19
Net expenditures for maintenance	65,431 00	31,797 20	97,228 20
Inmate population	1,874	2,038	1,956
Gross maintenance per capita cost.	\$269 89	\$251 27	\$520 38
Net maintenance per capita cost.	34 91	15 60	49 71

EXPENDITURE AND REVENUE STATEMENT WITH PER CAPITA COSTS, SEVENTY-SIXTH AND SEVENTY-SEVENTH FISCAL YEARS—Continued.

Pacific Colony.

	76th fiscal year	77th fiscal year	76th and 77th fiscal years
Expenditures for support		\$12,631 83	\$12,631 83
Expenditures for salaries		3,098 33	3,098 33
Total maintenance expenditures		\$15,730 16	\$15,730 16
Expenditures for additions and betterments	\$51,154 35	130,131 16	181,285 51
Grand total, all expenditures	\$51,154 35	\$145,861 32	\$197,015 67
Revenue	\$3,910 00	\$3,023 50	\$6,933 50
Net expenditures for maintenance	*3,910 00	12,706 66	8,796 66
Inmate population			
Gross maintenance per capita cost	Institution closed Jan. 15, 1923. Not reopened as yet.		
Net maintenance per capita cost			

*Credit

Ventura School for Girls.

Expenditures for support	\$57,586 47	\$51,645 62	\$109,232 09
Expenditures for salaries	59,822 24	61,187 31	121,009 55
Total maintenance expenditures	\$117,408 71	\$112,832 93	\$230,241 64
Expenditures for additions and betterments	9,588 28	42,795 27	52,383 55
Grand total, all expenditures	\$126,996 99	\$155,628 20	\$282,625 19
Revenue	\$39,753 52	\$40,802 56	\$80,556 08
Net expenditures for maintenance	77,655 19	72,030 37	149,685 56
Inmate population	165	170	167
Gross maintenance per capita cost	\$711 57	\$663 72	\$1,378 69
Net maintenance per capita cost	470 64	423 71	896 32

Preston School of Industry.

Expenditures for support	\$178,410 64	\$177,431 06	\$355,841 70
Expenditures for salaries	131,342 43	138,464 82	269,807 25
Total maintenance expenditures	\$309,753 07	\$315,895 88	\$625,648 95
Expenditures for additions and betterments	19,142 65	6,130 40	25,273 05
Grand total, all expenditures	\$328,895 72	\$322,026 28	\$650,922 00
Revenue	\$194,442 40	\$128,910 33	\$323,352 73
Net expenditures for maintenance	115,310 67	186,985 55	302,296 22
Inmate population	539	533	536
Gross maintenance per capita cost	\$574 68	\$592 68	\$1,167 26
Net maintenance per capita cost	213 93	350 82	563 99

Whittier State School.

Expenditures for support	\$106,363 85	\$99,108 37	\$205,472 22
Expenditures for salaries	96,192 46	100,895 18	197,087 64
Total maintenance expenditures	\$202,556 31	\$200,003 55	\$402,559 86
Expenditures for additions and betterments	11,204 32	9,449 41	20,653 73
Grand total, all expenditures	\$213,760 63	\$209,452 96	\$423,213 59
Revenue	\$92,758 25	\$92,854 76	\$185,613 01
Net expenditures for maintenance	109,798 06	107,148 79	216,946 85
Inmate population	315	311	313
Gross maintenance per capita cost	\$643 04	\$643 10	\$1,286 13
Net maintenance per capita cost	348 57	344 53	693 12

EXPENDITURE AND REVENUE STATEMENT WITH PER CAPITA COSTS, SEVENTY-SIXTH AND SEVENTY-SEVENTH FISCAL YEARS—Continued.

Industrial Farm for Women

	76th fiscal year	77th fiscal year	76th and 77th fiscal years
Expenditures for support.....	\$4 00		\$4 00
Expenditures for salaries.....	1,800 00		1,800 00
Total maintenance expenditures.....	\$1,804 00		\$1,804 00
Expenditures for additions and betterments.....			
Grand total, all expenditures.....	\$1,804 00		\$1,804 00
Revenue.....	\$87 00		\$87 00
Net expenditures for maintenance.....	1,717 00		1,717 00
Inmate population.....			
Gross maintenance per capita cost.....			
Net maintenance per capita cost.....	Institution closed June 15, 1923.		

Industrial Home for the Adult Blind—Institution.

Expenditures for support.....	\$26,535 32	\$27,409 54	\$53,944 86
Expenditures for salaries.....	24,328 14	26,050 00	50,378 14
Total maintenance expenditures.....	\$50,863 46	\$53,459 54	\$104,323 00
Expenditures for additions and betterments.....	327 99	290 42	618 41
Grand total, all expenditures.....	\$51,191 45	\$53,749 96	\$104,941 41
Revenue.....	\$8,961 01	\$11,467 84	\$20,428 85
Net expenditures for maintenance.....	41,902 45	41,991 70	83,894 15
Inmate population.....	129	127	128
Gross maintenance per capita cost.....	\$394 29	\$420 94	\$815 02
Net maintenance per capita cost.....	324 83	330 64	655 42

Industrial Home for the Adult Blind—Factory.

Total sales.....	\$56,502 34	\$60,706 21	\$117,208 55
Total expenses.....	49,253 07	50,561 11	99,814 18
Net profit (credited to revenue of institution).....	\$7,249 27	\$10,145 10	\$17,394 37

Department and All Institutions

Expenditures for support.....	\$2,295,233 38	\$2,271,382 76	\$4,566,616 14
Expenditures for salaries.....	1,987,122 80	2,081,836 45	4,068,959 25
Total maintenance expenditures.....	\$4,282,356 18	\$4,353,219 21	\$8,635,575 39
Expenditures for additions and betterments.....	796,661 53	1,239,581 42	2,036,242 95
Grand total, all expenditures.....	\$5,079,017 71	\$5,592,800 63	\$10,671,818 34
Revenue.....	\$1,206,878 84	\$1,317,412 76	\$2,614,291 60
Net expenditures for maintenance.....	2,985,477 34	3,035,806 45	6,021,283 79
Inmate population.....	14,937	15,657	15,296
Gross maintenance per capita cost.....	\$286 69	\$278 04	\$564 56
Net maintenance per capita cost.....	199 87	193 89	393 65

Statement of Maintenance Expenditures and Revenue, Seventy-sixth Fiscal Year.

	Population	Expenditures for—		Total maintenance expenditures	Revenue	Net expenditures by state for maintenance
		Support	Salaries			
Department of Institutions		\$27,604 35	\$17,600 00	\$45,204 35	\$7,066 71	\$38,137 64
Stockton State Hospital	2,899	359,464 14	329,329 13	688,793 27	101,427 21	587,366 06
Napa State Hospital	2,671	337,972 86	313,509 86	651,482 72	123,714 12	527,768 60
Agnews State Hospital	1,817	288,591 15	211,926 44	500,517 59	110,482 70	390,034 89
Mendocino State Hospital	1,087	162,771 33	152,807 64	315,578 97	25,416 22	290,162 75
Southern California State Hospital	2,389	307,523 29	304,831 75	612,355 04	102,928 04	509,427 00
Norwalk State Hospital	1,052	149,043 15	131,214 65	280,257 80	45,581 77	234,676 03
Sonoma State Home	1,874	293,362 83	212,418 06	505,780 89	440,349 89	65,431 00
Pacific Colony					3,910 00	*3,910 00
Ventura School for Girls	165	57,586 47	59,822 24	117,408 71	39,753 52	77,655 19
Preston School of Industry	539	178,410 64	131,342 43	309,753 07	194,442 40	115,310 67
Whittier State School	315	106,363 85	96,192 46	202,556 31	92,758 31	109,798 06
Industrial Farm for Women		4 00	1,800 00	1,804 00	87 00	1,717 00
Industrial Home for Adult Blind	129	26,535 32	24,328 14	50,863 46	8,961 01	41,902 45
Totals	14,937	\$2,295,233 38	\$1,987,122 80	\$4,282,356 18	\$1,296,878 84	\$2,985,477 34

*Credit

Statement of Maintenance Expenditures and Revenues, Seventy-seventh Fiscal Year.

	Population	Expenditures for—		Total maintenance expenditures	Revenue	Net expenditures by state for maintenance
		Support	Salaries			
Department of Institutions		\$39,115 90	\$17,166 55	\$56,282 45	\$10,162 33	\$46,120 12
Stockton State Hospital	2,993	378,649 21	342,227 79	720,877 00	112,417 93	608,459 07
Napa State Hospital	2,818	318,341 34	321,603 04	639,944 38	139,994 94	499,949 44
Agnews State Hospital	1,843	287,806 20	214,002 50	501,808 70	115,291 29	386,517 41
Mendocino State Hospital	1,115	157,443 95	165,696 40	323,140 35	23,764 05	299,376 30
Southern California State Hospital	2,531	293,673 99	293,051 54	586,725 53	111,119 17	475,606 36
Norwalk State Hospital	1,178	147,148 77	167,283 47	314,432 24	47,314 76	267,117 48
Sonoma State Home	2,038	280,976 08	231,109 52	512,086 50	480,289 30	31,797 20
Pacific Colony		12,631 83	3,098 33	15,730 16	3,023 50	12,706 66
Ventura School for Girls	170	51,645 62	61,187 31	112,832 93	40,802 56	72,030 37
Preston School of Industry	533	177,431 06	138,464 82	315,895 88	128,910 33	186,985 55
Whittier State School	311	99,108 37	100,895 18	200,003 55	92,854 76	107,148 79
Industrial Farm for Women						
Industrial Home for Adult Blind	127	27,409 54	26,050 00	53,459 54	11,467 84	41,991 70
Totals	15,657	\$2,271,382 76	\$2,081,836 45	\$4,353,219 21	\$1,317,412 76	\$3,035,806 45

Statement of Maintenance Expenditures and Revenue, Seventy-sixth and Seventy-seventh Fiscal Years.

	Population	Expenditures for—		Total maintenance expenditures	Revenue	Net expenditures by state for maintenance
		Support	Salaries			
Department of Institutions		\$60,720 25	\$34,766 55	\$101,486 80	\$17,229 04	\$84,257 76
Stockton State Hospital	2,940	738,113 35	671,556 92	1,409,670 27	213,845 14	1,195,825 13
Napa State Hospital	2,744	556,314 20	635,112 90	1,291,427 10	263,709 06	1,027,718 04
Agnews State Hospital	1,830	576,397 35	425,928 04	1,002,326 29	225,773 99	776,552 30
Mendocino State Hospital	1,101	320,215 28	318,504 04	638,719 32	49,180 27	589,539 05
Southern California State Hospital	2,460	601,197 28	597,883 29	1,199,080 57	214,047 21	985,033 36
Norwalk State Hospital	1,115	290,191 92	298,498 12	594,690 04	92,896 53	501,793 51
Sonoma State Home	1,950	574,339 81	443,527 58	1,017,867 39	920,630 19	97,228 20
Pacific Colony		12,631 83	3,098 33	15,730 16	6,933 50	8,796 66
Ventura School for Girls	167	109,232 09	121,009 55	230,241 64	80,556 08	149,685 56
Preston School of Industry	539	355,841 70	269,807 25	625,648 95	323,352 73	302,296 22
Whittier State School	313	205,472 22	197,087 64	402,559 86	185,013 01	217,546 85
Industrial Farm for Women		4 00	1,800 00	1,804 00	87 00	1,717 00
Industrial Home for Adult Blind	128	53,944 86	50,378 14	104,323 00	20,428 85	83,894 15
Totals	15,290	\$4,556,016 14	\$4,088,950 25	\$8,635,575 39	\$2,014,201 60	\$6,621,373 79

Statement of Expenditures and Revenue, Seventy-sixth Fiscal Year.

	Popu- lation	Expenditures for—			Total all expenditures	Revenue	Total net expenditures by state
		Support	Salaries	Additions and betterments			
Department of Institutions.....	.....	\$27,604 35	\$17,600 00	.....	\$45,204 35	\$7,066 71	\$38,137 64
Stockton State Hospital.....	2,809	359,464 14	329,329 13	\$129,702 41	818,495 68	101,427 21	717,068 47
Napa State Hospital.....	2,671	337,972 86	313,509 86	51,900 87	703,383 59	123,714 12	579,669 47
Agnew State Hospital.....	1,817	288,591 15	211,926 44	15,637 63	516,155 22	110,482 70	405,672 52
Mendocino State Hospital.....	1,087	162,771 33	152,807 64	154,381 44	469,960 41	25,416 22	444,544 19
Southern California State Hospital.....	2,389	307,523 29	304,831 75	53,060 64	665,415 68	102,928 04	562,487 64
Norwalk State Hospital.....	1,052	149,043 15	131,214 65	160,998 99	441,256 79	45,581 77	395,675 02
Sonoma State Home.....	1,874	293,362 83	212,418 06	139,561 96	645,342 85	440,349 89	204,992 96
Pacific Colony.....	.....	57,586 47	51,154 35	51,154 35	159,896 17	3,910 00	155,986 17
Ventura School for Girls.....	165	178,410 64	59,822 24	9,588 38	248,821 26	39,753 52	209,067 74
Preston School of Industry.....	539	106,363 85	131,342 43	19,142 65	328,895 72	194,442 40	134,453 32
Whittier State School.....	315	4 00	96,192 46	11,204 32	213,760 63	92,758 25	121,002 38
Industrial Farm for Women.....	.....	26,535 32	1,800 00	.....	1,804 00	1,717 00	1,087 00
Industrial Home for Adult Blind.....	129	.....	24,328 14	327 99	51,191 45	8,961 01	42,230 44
Totals.....	14,937	\$2,295,233 38	\$1,987,122 80	\$796,661 53	\$5,079,017 71	\$1,296,878 84	\$3,782,138 87

Statement of Expenditures and Revenue, Seventy-seventh Fiscal Year.

	Popu- lation	Expenditures for—			Total all expenditures	Revenue	Total net expenditures by state
		Support	Salaries	Additions and betterments			
Department of Institutions.....							
Stockton State Hospital.....	2,993	\$39,115 90	\$17,166 55		\$56,282 45	\$10,162 33	\$46,120 12
Santa Clara Hospital.....	2,818	378,649 21	342,227 79	\$136,837 42	857,714 42	112,417 93	745,296 49
Agnew State Hospital.....	1,843	318,341 34	321,603 04	34,469 17	674,413 55	139,994 94	534,418 61
Metropolitan State Hospital.....	1,115	287,806 20	214,002 50	148,036 66	649,845 36	115,291 29	534,554 07
Southern California State Hospital.....	2,531	157,443 95	165,696 40	130,042 26	453,182 61	23,764 05	429,418 56
Norwalk State Hospital.....	1,178	293,673 99	293,051 54	173,969 32	760,694 85	111,119 17	649,575 68
Sacramento State Home.....	2,038	147,148 77	167,283 47	288,158 95	602,591 19	47,314 76	555,276 43
Twelve-Corner.....		280,976 98	231,109 52	139,270 98	651,357 48	480,389 30	171,068 18
Victoria School for Girls.....	170	12,631 83	3,098 33	130,131 16	145,861 32	3,023 50	142,837 82
Prentiss School of Industry.....	533	51,645 62	61,187 31	42,795 27	155,628 20	40,802 56	114,825 64
Winter State School.....	311	177,431 06	138,464 82	6,130 40	322,026 28	128,910 33	193,115 95
Industrial Farm for Women.....		99,108 37	100,895 18	9,449 41	209,452 96	92,854 76	116,598 20
Industrial Home for Adult Blind.....	127	27,409 54	26,030 00	290 42	53,749 96	11,467 84	42,282 12
Totals.....	15,657	\$2,271,382 76	\$2,081,836 45	\$1,239,581 42	\$5,592,800 63	\$1,317,412 76	\$4,275,387 87

Statement of Expenditures and Revenue, Seventy-sixth and Seventy-seventh Fiscal Years.

	Popula- tion	Expenditures for—			Total all expenditures	Revenue	Total net expenditures by state
		Support	Salaries	Additions and betterments			
Department of Institutions.....	2,946	\$66,720 25	\$34,766 55	\$266,539 83	\$101,486 80	\$17,229 04	\$84,257 76
Stockton State Hospital.....	2,446	738,113 35	671,556 92		1,676,210 10	213,845 14	1,462,364 96
Napa State Hospital.....	2,744	656,314 20	635,112 90	86,370 04	1,377,797 14	263,709 06	1,114,088 08
Agnews State Hospital.....	1,830	576,397 35	425,928 94	163,674 29	1,166,000 58	225,773 99	934,226 59
Mendocino State Hospital.....	1,101	320,215 28	318,504 04	284,423 70	923,143 02	48,180 27	873,962 75
Southern California State Hospital.....	2,460	601,197 28	597,883 29	227,029 96	1,426,110 53	214,047 21	1,212,063 32
Norwalk State Hospital.....	1,115	296,191 92	298,498 12	440,137 94	1,034,847 98	92,896 53	950,951 45
Norwalk State Home.....	1,956	574,339 81	443,527 58	278,832 94	1,296,700 33	920,639 19	376,061 14
Pacific Colony.....		12,631 83	3,098 33	181,285 51	197,015 67	6,933 50	190,082 17
Ventura School for Girls.....	167	109,232 09	121,009 55	52,383 55	282,625 19	80,556 08	202,069 11
Preston School of Industry.....	536	355,841 70	269,807 25	25,273 05	650,922 00	323,352 73	327,569 27
Whittier State School.....	313	205,472 22	197,087 64	20,653 73	423,213 59	185,613 01	237,600 58
Industrial Farm for Women.....		4 00	1,800 00		1,804 00	87 00	1,717 00
Industrial Home for Adult Blind.....	128	53,944 86	50,378 14	618 41	104,941 41	20,428 85	84,512 56
Totals.....	15,296	\$4,566,016 14	\$4,068,959 25	\$2,036,242 95	\$10,671,818 34	\$2,614,291 60	\$8,057,526 74

Comparative Statement of Production and Expense of Farming Operations for the Seventy-sixth Fiscal Year, July 1, 1924, to June 30, 1925.

Production—	Actons	Mendocino	Napa	Norwalk	Sonoma	Southern California	Stockton	School for Girls	Preston	Whittier
Organized at institution:										
Dairy	\$12,238 16	\$31,414 63		\$10,448 92	\$27,595 18	\$42,716 64	\$53,212 90	\$3,318 13	\$14,989 93	\$8,061 88
Hog ranch	3,691 50	4,153 25		948 06	3,216 18	10,363 41	8,870 61	579 32	3,227 44	1,929 73
Poultry	13,031 13	9,708 83		3,573 72	10,840 77	11,026 90	8,518 06		3,018 56	
Farm, orchard, vegetable	8,995 70	22,446 18		13,034 33	13,344 24	33,064 36	75,351 20	4,927 93	3,274 02	903 96
Miscellaneous	14,725 24	1,074 30	1,250 00	120 00			1,600 00			
Total cost of production	\$20,354 76	\$48,525 93	\$70,972 89	\$30,591 03	\$54,996 37	\$96,771 40	\$147,742 37	\$8,825 38	\$27,419 95	\$11,795 57
Sales										
Dairy		\$9 87	\$851 13	\$50 34	\$147 03	\$1,315 75	\$1,233 84		\$97 20	\$131 81
Hog ranch			70 00			12,461 07	2,692 34			779 00
Farm, orchard, vegetable	\$548 70				92 54					17,756 41
Miscellaneous										
Total sales	\$548 70	\$9 87	\$921 13	\$50 34	\$239 57	\$13,776 82	\$3,926 18		\$97 20	\$18,667 22
Total production	\$20,903 46	\$48,535 80	\$71,894 02	\$30,641 37	\$55,235 94	\$110,548 22	\$151,668 55	\$8,825 38	\$27,517 15	\$30,462 70
Expense—Direct:										
Dairy	\$4,099 66	\$20,986 42		\$7,505 31	\$14,521 48	\$12,513 45	\$13,232 83	\$3,794 88	\$8,547 37	\$15,455 47
Hog ranch	2,553 43	1,248 27		682 40	403 72	5,759 62	4,559 35	788 17	1,131 30	
Poultry	6,335 94	4,469 13		2,682 66	10,393 13	6,593 59	5,876 47	171 25	3,542 66	
Farm, orchard, vegetable	11,688 90	17,246 97		7,007 55	18,002 26	21,151 96	28,286 08	3,155 33	7,950 52	9,009 29
Miscellaneous	2,625 28	66 36	4,046 24	1,233 97		20 01	4,225 87	1,562 19	906 28	
Total direct expense	\$19,816 76	\$24,944 33	\$47,997 03	\$19,111 89	\$43,326 59	\$46,038 63	\$56,180 60	\$9,471 82	\$22,118 13	\$24,554 76
Maintenance of employees	2,940 00	4,604 38	6,780 00	3,340 00	1,440 00	8,820 00	11,340 00		1,680 00	1,680 00
Overhead	1,500 00	600 00	900 00	600 00	600 00	1,200 00	600 00		750 00	360 00
Total expense	\$24,256 76	\$30,148 66	\$55,677 03	\$23,071 89	\$45,366 59	\$56,058 63	\$68,120 60	\$9,471 82	\$24,518 13	\$26,594 76
Increase or decrease inventories	2,285 00	1,059 30	4,730 54	2,982 22	2,802 23	12,011 04	1,923 25	210 00	16,239 72	464 00
Total cost of production	\$23,961 76	\$29,089 36	\$50,407 57	\$13,089 67	\$42,564 36	\$54,047 59	\$66,197 35	\$9,681 82	\$18,278 41	\$25,940 76
Net production value over expense	\$5,941 70	\$19,446 44	\$11,486 45	\$17,551 70	\$12,731 58	\$56,500 63	\$85,471 20	\$856 44	\$9,238 74	\$4,522 03

Net charge to production of milk.	None produced	\$11,034.34	\$32,441.96	\$5,803.83	\$15,595.93	\$32,345.30	\$22,100.95	\$3,693.49	\$8,232.36	\$16,849.10
Total quantity of milk consumed in the institution...		45,504.9	110,416.38	40,308	117,845	153,838	100,271	12,091	54,144.70	35,518
(Cost per gallon for production ...)		24.2 cents	29.9 cents	14.5 cents	13.16 cents	21.03 cents	20.72 cents	30.588 cents	15.2 cents	47.5 cents
Net charge to production of eggs.	\$5.15 37	\$5,840.53	\$3,419.43	\$1,327.39	\$8,079.03	\$4,136.70	\$6,576.52	None produced	\$3,049.41	None produced
Total quantity of eggs consumed in the institution...	18,879	34,115	10,813	8,544	20,277	24,514	22,137	None produced	9,124	None produced
(Cost per hundred for production ...)	27.82 cents	17.04 cents	17.2 cents	15.5 cents	33.029 cents	16.8 cents	29.71 cents	None produced	39.8 cents	None produced
Net charge to production of pork.	\$1,287.74	\$1,200.15	\$2,508.05	\$608.12	\$219.82	\$3,215.29	\$4,527.20	\$387.77	\$241.11	\$508.09
Total quantity of pork consumed in the institution...	18,068	34,555	41,518	5,207	26,504	61,133	62,564	4,157	19,650	12,064
(Cost per pound for production ...)	8.25 cents	14.05 cents	6.04 cents	11.54 cents	0.8253 cents	5.20 cents	7.23 cents	6.82 cents	1.227 cents	7.746 cents

Total cost.

Net loss.

Comparative Statement of Production and Expense of Farming Operations for the Seventy-seventh Fiscal Year, July 1, 1925, to June 30, 1926.

	Acorns	Mendocino	Napa	Norwalk	Sonoma	Southern California	Stockton	School for Girls	Preston	Whittier
Production—										
Consumed at institution:										
Dairy										
Hog ranch	\$4,131 26	\$15,383 37	\$31,748 32	\$24,361 79	\$34,649 36	\$43,212 20	\$42,164 10	\$3,329 52	\$16,401 57	\$840 40
Poultry	9,083 67	7,675 24	11,891 00	2,928 07	4,331 54	14,510 34	20,645 23	1,026 36	4,633 12	2,631 01
Farm, orchard and vegetable	13,927 87	12,248 44	13,266 38	18,049 23	11,258 22	9,515 38	8,389 36	3,776 79	5,120 15	1,744 35
Miscellaneous		1,295 00	26,900 35	18,049 23	11,999 82	37,355 91	65,209 26	104 38	9,075 91	
Total consumed at institutions	\$28,142 80	\$32,240 09	\$85,846 65	\$49,119 34	\$62,208 94	\$104,593 83	\$136,420 60	\$8,237 05	\$35,230 75	\$5,215 76
Sales—										
Dairy										
Hog ranch			\$180 65	\$2,638 60	\$270 25	\$391 91	\$1,077 63			62 00
Poultry			286 59		20 25		156 96			
Farm, orchard and vegetable	\$592 97		18 30				1,804 61			17,163 22
Miscellaneous			15 00							
Total sales	\$592 97		\$500 54	\$2,638 60	\$290 50	\$12,872 91	\$3,039 20			\$17,225 22
Total production	\$28,735 77	\$32,240 09	\$86,347 19	\$51,757 94	\$62,499 44	\$117,466 74	\$139,459 80	\$8,237 05	\$35,230 75	\$22,440 98
Expense—direct										
Dairy										
Hog ranch	\$892 72	\$4,398 90	\$18,876 90	\$14,903 26	\$14,032 42	\$13,072 55	\$12,203 65	\$3,570 56	\$4,931 34	\$2,344 40
Poultry	7,486 64	1,109 00	1,085 78	1,493 56	292 45	4,092 60	7,487 85	661 20	826 67	
Farm, orchard and vegetable	7,403 18	8,043 60	4,480 60	2,667 33	8,495 17	7,436 98	6,051 44	4,110 15	4,110 15	
Salaries and teacher	5,491 07	10,334 33	14,516 75	7,448 14	15,747 96	23,468 73	34,326 76	3,038 24	8,197 48	6,745 00
Miscellaneous		1 30	3,940 57	1,855 76		33 25	5,632 96	1,639 45	1,659 14	3,070 59
Total direct expense	\$20,774 61	\$23,887 33	\$42,950 69	\$27,638 25	\$38,558 00	\$48,612 11	\$66,392 68	\$8,309 45	\$19,894 78	\$12,483 30
Manufacture of employees	3,255 00	2,486 27	5,752 29	4,200 00	1,440 00	9,327 50	11,880 00	840 00	1,890 00	982 85
Transportation	884 64	606 24	1,253 44	532 30	960 00	1,200 00	1,230 00	81 12	235 88	198 00
Total expense	\$24,914 25	\$26,979 84	\$49,956 42	\$32,370 75	\$40,958 00	\$59,139 61	\$79,502 68	\$9,230 57	\$21,970 66	\$13,664 15
Increase or decrease, inventories	447 20	12,856 40	4,727 00	191 35	15,872 98	5,791 90	15,331 30	20 00	16,752 46	500 00
Total cost of production	\$25,361 45	\$24,123 44	\$45,229 42	\$32,179 40	\$35,085 02	\$64,931 51	\$74,171 38	\$9,250 57	\$15,218 20	\$14,164 15
Net production value over expense	\$3,374 32	\$28,116 65	\$41,117 77	\$19,578 54	\$27,414 42	\$52,535 23	\$65,288 42	\$1,013 52	\$20,012 55	\$8,276 83

Net charge to production of milk.	\$6,501 93	\$25,240 89	\$18,744 34	\$0,861 36	\$28,490 62	\$19,970 73	\$3,440 09	\$8,888 69	\$1,633 27
Total gallons of milk consumed.	52,310 34	109,328	95,497	118,257	156,261	138,023	12,200	58,762	6,860
Cost per gallon for production.	12.43 cents	23.10 cents	19.60 cents	8.34 cents	18.23 cents	14.47 cents	28.19 cents	15.10 cents	23.80 cents
Net charge to production of eggs.	\$5,458 91	\$4,526 50	\$2,236 14	\$7,128 63	\$7,374 88	\$6,941 27	None	\$4,014 81	None
Total dozen of eggs consumed.	20,116	23,372	8,341 5	25,972	24,219	18,969	None	11,934 1/12	None
Cost per dozen for production.	27.14 cents	19.40 cents	26.80 cents	27.45 cents	30.45 cents	36.70 cents	produced	33.50 cents	produced
Net charge to production of pork.	\$1,992 36	\$2,057 80	\$813 94	\$657 45	\$9,595 65	\$10,265 63	\$746 20	\$1,992 45	\$678 00
Total pounds of pork produced.	13,218	57,423	13,936 1/2	22,213	69,560	81,358	4,743	21,314	12,787
Cost per pound for production.	15.07 cents	3.52 cents	-6.56 cents	2.96 cents	13.79 cents	12.62 cents	15.73 cents	-9.35 cents	5.30 cents

1 Increase.

2 Credit.

3 Net loss.

TABLE No. 1. Movement of Patients for the Year Ending June 30, 1925.

	Stockton			Napa			Aqueduct			Mendocino			Southern California			Norwalk			Cross totals		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
INSANE																					
Number of patients June 30, 1924	1,686	1,165	2,851	1,499	1,362	2,861	980	817	1,797	742	379	1,121	1,306	1,086	2,392	580	539	1,119	6,793	5,348	12,141
Number admitted to June 30, 1925	601	259	860	412	209	621	262	240	502	108	39	147	453	247	700	397	244	641	2,293	1,298	3,471
Number returned escapes	48	3	51	89	5	94	19	19	19	22	22	22	101	4	105	91	4	95	370	16	386
Number under care and treatment	2,335	1,427	3,762	2,000	1,576	3,576	1,361	1,057	2,318	872	418	1,290	1,860	1,337	3,197	1,068	787	1,855	9,936	6,602	15,998
Number discharged—recovered	80	48	128	25	27	52	57	58	115	25	12	37	92	55	147	62	61	123	341	261	602
Number discharged—improved	79	25	104	85	45	130	71	41	112	17	8	25	101	52	153	113	72	185	466	243	709
Number discharged—unimproved	13	4	19	40	7	47	7	13	20	9	3	12	13	6	19	6	6	12	90	39	129
Number discharged—lost insane	8	2	10	8	2	10	9	5	14	1	1	2	1	1	2	1	4	4	30	9	39
Number discharged—by order of court	5	1	6	4	2	6	1	2	3	3	2	5	3	7	12	16	7	23	34	24	58
Number discharged—transferred to other hospitals	210	93	303	146	94	240	127	90	217	48	15	63	96	58	154	84	59	143	711	409	1,120
Number died	88	2	90	88	5	93	8	8	8	16	16	16	122	4	126	89	4	93	411	13	426
Number escaped																					
Discharged, died, escaped	485	177	662	338	184	522	281	209	490	118	40	158	433	183	616	374	209	583	2,089	1,002	3,091
Number of patients remaining	1,850	1,250	3,100	1,602	1,392	2,994	980	848	1,828	754	378	1,132	1,427	1,154	2,581	694	578	1,272	7,307	5,000	12,907
Number on parole	85	124	209	163	157	320	41	52	93	47	22	69	85	122	207	59	76	135	480	553	1,033
Actual number in hospital	1,765	1,126	2,891	1,439	1,235	2,674	939	796	1,735	707	356	1,063	1,342	1,032	2,374	635	502	1,137	6,827	5,047	11,874
ALCOHOLIC																					
Number of patients June 30, 1924	3	1	4	9	5	14	9	2	11	17	4	21	17	1	18	1	1	1	56	13	69
Number received to June 30, 1925	13	5	18	18	2	20	21	5	26	30	11	41	49	3	52	12	4	16	143	30	173
Number returned escapes	3	3	6	3	3	6	6	6	6	6	6	6	21	4	21	4	4	4	37	7	44
Number under care and treatment	19	6	25	30	7	37	30	7	37	53	15	68	87	4	91	17	4	21	286	43	329
Number discharged—recovered																					
Number discharged—improved																					
Number discharged—further treatment																					
Number discharged—lost insane																					
Number discharged—by order of court																					
Number discharged—transferred to other hospitals																					
Number died																					
Number escaped																					
Discharged, died, escaped																					
Number of patients remaining																					
Number on parole																					
Actual number in hospital																					
Actual number in hospital																					

TABLE No. 1.—Movement of Patients for the Year Ending June 30, 1926.

	Stockton			Napa			Agnews			Mendocino			Southern California			Norwalk			Cross totals		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
INSANE.																					
Number of patients, June 30, 1925.....	1,850	1,250	3,100	1,602	1,392	2,994	980	848	1,828	1,132	378	1,510	1,427	1,154	2,581	694	578	1,272	7,307	5,600	12,907
Number admitted to June 30, 1926.....	502	178	680	399	317	716	262	200	462	172	54	226	522	296	818	298	257	555	2,101	1,302	3,403
Number returned escapes.....	127	5	132	92	11	103	20		20	19			115	3	118	84	2	86	457	21	478
Number under care and treatment.....																					
Number discharged—recovered.....	82	70	152	57	21	78	59	77	136	21	2	23	88	73	161	51	42	93	358	285	643
Number discharged—improved.....	168	42	210	137	28	166	79	47	126	10		10	131	44	175	94	50	144	619	211	830
Number discharged—unimproved.....	16	3	19	38	4	42	3	13	16	28	3	31	19	8	27	19	7	26	123	58	181
Number discharged—not insane.....	16	4	20	4	1	5	6	8	14	4		4	1			6	2	8	37	15	52
Number discharged—by order of court.....	8	3	11	4	1	5	2	2	4				6	2	8	5		5	21	14	35
Number transferred to other hospitals.....	210	92	302	129	111	240	104	99	203	52	25	77	129	60	189	105	69	174	729	456	1,185
Number died.....	124	5	129	89	13	102	20		20	17			125	3	128	87	4	91	462	25	487
Number escaped.....	624	219	843	458	184	642	274	246	520	132	32	164	499	190	689	367	174	541	2,354	1,045	3,399
Discharged, died, escaped.....																					
Number of patients remaining.....	1,855	1,214	3,069	1,635	1,536	3,171	988	802	1,790	759	400	1,159	1,565	1,263	2,828	709	663	1,372	7,511	5,878	13,389
Number on parole.....	68	103	171	166	226	392	28	21	49	48	25	73	123	151	274	71	81	152	504	607	1,111
Actual number in hospital.....																					
ALCOHOLIC.																					
Number of patients, June 30, 1925.....	9	5	14	16	3	19	6		6	15	11	26	19	1	20	5	1	6	70	21	91
Number received to June 30, 1925.....	19	3	22	24	12	36	25	6	31	45	6	51	33	1	34	31	2	33	177	30	207
Number returned escapes.....	3		3	9	1	10	1			11			10			9		9	43	1	44
Number under care and treatment.....																					
Number discharged—recovered.....	31	8	39	49	16	65	32	6	38	71	17	88	62	2	64	45	3	48	290	52	342
Number discharged—term expired.....																					
Number discharged—further treatment not beneficial.....	6	2	8	15	3	18	5	1	6	12	6	18			7	1		1	8		8
Number discharged—illegal commitment.....	10	2	12	16	2	18	18	3	21	27	1	28	38	2	40	16	2	18	125	12	137
Number died.....	2		2	2	1	3	1	1	2										3	2	5
Number transferred to other hospitals.....																					
Number escaped.....	3		3	7	1	8	1		1	11		11	6		6	10		10	38	1	39
Discharged, died, escaped.....																					
Number of patients remaining.....	21	4	25	40	6	46	25	5	30	50	8	58	51	2	53	28	2	30	215	27	242
Number on parole.....	10	4	14	9	10	19	7	1	8	21	9	30	11		11	17	1	18	75	25	100
Actual number in hospital.....																					
	5	2	7	7	4	11	5	1	6	11	6	17	9		9	8	1	9	45	14	59

TABLE No. 2.

Nativity of First Admissions for the Biennial Period Ended June 30, 1926.

Nativity	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
United States.....	443	356	356	372	261	232	64	72	405	445	327	316	3,649
Africa.....				1									1
Asia.....				2									2
Australia.....		3		1			2		2	1	1		10
Austria.....	10	9	6	11	1	3	1	1	11	8	9	3	73
Belgium.....	1	2			1	1			1		2	1	9
Canada.....	13	16	18	12	6	7	1	1	12	12	8	6	112
Central America.....		2		1	1				2				6
China.....	11	17	4	4	6	1	1	6		2		1	53
Czecho-Slovakia.....		1			2								3
Cuba.....													
Denmark.....	5			9	7	3			3	3	1	1	32
England.....	8	6	9	19	7	15	2	2	15	21	14	7	125
Europe.....		1	1	3				1		1	7	3	17
Finland.....	8	1		5	3	2	5	4	2	1	1		32
France.....	7	4	6	4	3	4	2	1	4		5	4	44
Germany.....	34	14	28	30	20	19	4	6	12	24	10	14	215
Greece.....	10	2	8	1	2	3	7		3	3	3		42
Holland.....	2		1	1			1			1		2	8
Hungary.....	2	2	6	7	2		2	1	1	2	4	5	34
India.....	2		1	1									4
Ireland.....	26	12	17	22	8	12	3	3	3	6	3	7	122
Italy.....	41	44	38	27	25	23	5	10	11	13	8	9	254
Japan.....	17	15	3	6	7	2	2		2	8	9	2	73
Jugo-Slavia.....		6	1	1	5	3						2	18
Mexico.....	32	36	10	11	8	6	1	6	54	64	38	39	305
Norway.....	10	2	6	4	1	4	3	1	2	2	1	1	37
Philippine Islands.....	11	17		3	6	3	1	4		6	2	2	55
Poland.....	4		3	3	1			1	2	2	4	2	22
Porto Rico.....		1					1		1				5
Portugal.....	15	10	7	3	16	6	1		1		1		61
Roumania.....					3	1				2	1		7
Russia.....	8	10	2	8	5	4	2	5	11	9	5	13	82
Scotland.....	1	2	6	4	2	4	1	1	5	3	1	5	35
South America.....	5	3	2	1							1		14
Spain.....	7	4	1	3	4	5	1	3	2	1	3	3	37
Sweden.....	17	7	8	6	3	4	4	5	8	4	9	4	79
Switzerland.....	7	5	2	8	1	1	2	3	5	3	1	2	40
Turkey in Asia.....													
Turkey in Europe.....	4	7	1	2									14
Wales.....								1					1
West Indies.....		1					1		1			1	4
Other countries.....	10		1		2	2			3	20	1		39
Unascertained.....	15	10	4	3	2	2		1	9	10	11	7	74
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

¹ Not otherwise specified.² Includes Newfoundland.³ Except Cuba and Porto Rico.

TABLE No. 3.

Citizenship of First Admissions for the Biennial Period Ended June 30, 1926.

Nativity	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Citizens by birth.....	443	356	357	372	261	234	63	73	406	451	327	316	3,659
Citizens by naturalization.....	76	57	65	83	31	38	16	10	4	18	4	10	412
Aliens.....	214	134	78	95	62	52	13	26	124	113	33	33	977
Citizenship unascertained.....	53	81	58	49	67	48	28	30	60	96	127	104	801
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 4.
Psychoses of First Admissions for the Biennial Period Ended June 30, 1926.

Psychoses	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Traumatic psychoses.....	6	4	1	1	1	1	4	3	3	5	1	1	23
Senile psychoses.....	59	56	59	43	51	51	13	15	47	64	19	18	455
Psychoses with cerebral arteriosclerosis.....	114	73	39	42	23	17	15	15	6	18	18	22	460
General paralysis.....	70	48	70	64	47	47	15	6	76	89	89	94	718
Psychoses with cerebral syphilis.....	12	11	7	8	1	1	1	1	2	2	3	2	53
Psychoses with Huntington's chorea.....	1	1	2	2	1	1	1	1	2	4	2	2	15
Psychoses with brain tumor.....	3	4	1	1	6	6	4	4	3	5	2	2	3
Psychoses with other brain or nervous diseases.....	60	36	26	47	13	12	8	8	17	14	4	9	20
Alcoholic psychoses.....	7	1	2	1	2	2	1	1	2	1	2	2	24
Psychoses due to drugs and other exogenous toxins.....	1	1	1	1	1	1	1	1	1	1	1	1	19
Psychoses with pellagra.....	35	42	6	6	13	9	3	3	18	16	9	16	173
Psychoses with other somatic diseases.....	77	63	163	220	59	52	27	18	186	193	116	107	1,281
Manic-depressive psychoses.....	15	7	5	5	31	12	12	3	3	3	4	10	92
Involution melancholia.....	164	134	93	67	138	111	33	50	163	183	140	108	1,384
Dementia praecox.....	14	14	15	15	3	3	1	1	5	17	2	2	60
Paranoia and paranoid conditions.....	15	15	9	18	8	4	4	1	15	18	26	22	168
Epileptic psychoses.....	3	1	7	4	3	4	2	2	5	13	29	15	51
Psychoneuroses and neuroses.....	11	8	4	12	3	6	1	4	1	7	29	15	101
Psychoses with psychopathic personality.....	29	25	10	10	9	7	3	5	41	20	13	19	191
Psychoses with mental deficiency.....	53	77	1	7	11	8	1	1	1	1	10	5	175
Undiagnosed psychoses.....	5	3	1	1	3	1	2	1	1	1	1	1	18
Without psychoses:													
a. Epilepsy without psychosis.....	5	3	1	1	3	1	2	1	1	1	1	1	25
b. Alcoholism without psychosis.....	3	1	19	18	1	1	1	1	1	1	1	1	22
c. Drug addiction without psychosis.....	8	6	1	4	3	5	1	1	1	1	2	2	32
d. Psychopathic personality without psychosis.....	8	3	1	4	3	1	3	3	4	4	3	3	30
e. Mental deficiency without psychosis.....	14	9	10	6	2	4	3	5	1	1	2	2	53
f. Others.....													
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 5.

Age of First Admissions for the Biennial Period Ended June 30, 1926.

Age	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Under 15 years.....	2			4								2	8
15-19 years.....	22	23	19	18	18	9	2	5	34	30	20	16	216
20-24 years.....	71	52	65	47	35	30	10	18	65	63	67	27	550
25-29 years.....	93	75	60	54	36	29	12	16	71	78	69	64	657
30-34 years.....	78	58	54	64	48	40	15	17	77	87	54	57	649
35-39 years.....	95	70	66	65	48	38	21	15	90	83	78	69	738
40-44 years.....	85	68	60	75	66	44	17	16	61	86	60	67	705
45-49 years.....	79	60	54	47	38	36	9	11	53	85	40	46	558
50-54 years.....	50	42	42	54	32	22	11	13	53	42	32	41	434
55-59 years.....	32	44	40	36	15	24	5	11	19	35	23	28	312
60-64 years.....	45	28	26	36	23	18	6	4	26	22	15	13	262
65-69 years.....	32	18	24	33	21	30	5	6	18	25	13	11	236
70 years and over.....	79	69	46	63	36	52	5	5	25	38	14	16	448
Unascertained.....	23	21	2	3	5		2	2	2	4	6	6	76
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 6.

Degree of Education of First Admissions for the Biennial Period Ended June 30, 1926.

Education	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Illiterate.....	82	71	30	22	38	19	2	8	49	27	36	25	409
Reads and writes.....	72	33	34	45	22	10	46	45	31	58	32	23	451
Common school.....	500	449	398	418	278	271	47	57	351	428	296	295	3,788
High school.....	49	31	53	69	50	47	5	13	91	90	64	68	630
College.....	15	10	24	18	17	12	2	4	27	27	11	8	175
Unascertained.....	68	34	19	27	16	13	18	12	45	48	52	44	396
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 7.

Environment of First Admissions for the Biennial Period Ended June 30, 1926.

Environment	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Urban.....	452	390	433	448	277	291	75	94	516	599	402	394	4,371
Rural.....	250	205	117	144	101	64	45	39	62	75	25	26	1,153
Unascertained.....	84	33	8	7	43	17		6	16	4	64	43	325
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 8.

Economic Condition of First Admissions for the Biennial Period Ended June 30, 1926.

Economic condition	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Dependent.....	149	118	14	12	126	98	103	77	12	236	40	13	998
Marginal.....	564	484	376	412	217	219	3	45	495	295	209	257	3,576
Comfortable.....	5		133	116	46	38	14	15	79	130	99	82	757
Unascertained.....	68	26	35	59	32	17		2	8	17	143	111	518
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 9.

Use of Alcohol by First Admissions for the Biennial Period Ended June 30, 1926.

Alcoholic addiction	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Abstinent.....	404	358	222	295	226	272	42	48	349	402	275	304	3,197
Temperate.....	268	222	217	182	118	62	47	63	101	157	71	72	1,580
Intemperate.....	33	17	90	94	49	33	16	21	69	67	49	36	574
Unascertained.....	81	31	29	28	28	5	15	7	75	52	96	51	498
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 10.

Marital Condition of First Admissions for the Biennial Period Ended June 30, 1926.

Marital condition	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Single.....	342	265	255	217	153	132	68	69	250	256	172	153	2,332
Married.....	273	216	200	246	190	160	34	43	244	252	217	213	2,288
Widowed.....	77	75	61	71	52	54	7	14	38	66	41	38	594
Separated.....	21	12	2	8	5	4	2	2	10	46	14	20	146
Divorced.....	40	30	29	43	18	15	8	10	35	43	19	23	313
Unascertained.....	33	30	11	14	3	7	1	1	17	15	28	16	176
Totals.....	786	628	558	599	421	372	120	139	594	678	491	463	5,849

TABLE No. 11.
Psychoses of Readmissions for the Biennial Period Ended June 30, 1926.

Psychoses	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Traumatic psychoses.....	1												1
Senile psychoses.....	5	5		3	5	3			3	8			36
Psychoses with cerebral arteriosclerosis.....	14	9	4	5	3	6			6	1	2	1	48
General paralysis.....	5	6	3	3	6	4				5	8	7	49
Psychoses with cerebral syphilis.....	1									2	1		6
Psychoses with Huntington's chorea.....	1		1										1
Psychoses with brain tumor.....													
Psychoses with other brain or nervous diseases.....													
Alcoholic psychoses.....	1					1							4
Psychoses due to drugs and other exogenous toxins.....	10	10	6	7	2	3	1		2	5	1	2	54
Psychoses with pellagra.....	3		1		1	1			3		2	1	15
Psychoses with other somatic diseases.....													
Manic-depressive psychoses.....	4	1		1	1	2							11
Involution melancholia.....	34	33	63	93	63	51	16	12	59	75	45	41	585
Dementia praecox.....	1	2	2	1	5	4			1	1	1		18
Paranoia and paranoid conditions.....	52	44	27	21	61	52	6	15	32	46	47	28	431
Epileptic psychoses.....			5	3	4	6	1		2	1	1		23
Psychoneuroses and neurises.....	6	4	5	1	2	2	4	1	2	2	5	3	32
Psychoses with mental deficiency.....	3	3	1	1	3	5	2	1	15	4	17	7	60
Undiagnosed psychoses.....	3	9		3	5	6	2	2		14	3	4	51
Without psychoses.....	4	1	14	5	3	2	1	1		1	1	5	39
Totals.....	152	131	135	149	167	153	32	36	133	169	138	99	1,404

TABLE No. 12.
Causes of Death of Patients During the Biennial Period Ended June 30, 1926.

Cause of death	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
General diseases:													
Typhoid fever.....	1												1
Malaria.....													
Smallpox.....													
Measles.....													
Scarlet fever.....													
Diphtheria.....		2		1		1		9	1	3		1	18
Influenza.....													
Dysentery.....						1		1					
Erysipelas.....					3								
Lethargic encephalitis.....													
Scorbut.....	2	1		1		2	2	1		1			3
Pellagra.....	3				1	4							3
Acute articular rheumatism.....	1												1
Tuberculosis of lungs.....	24	53		12	20	15	13	6	19	18	24	21	290
Other forms of tuberculosis.....	4	1			2	1			1			1	10
Syphilis (non-nervous forms).....													
Cancer.....	2	7		3	1	6	2		2		3		27
Tumor (non-cancerous).....						1		1					1
Diabetes.....	1	1				2				2			1
Other general diseases.....	1	1		1		1		1					6
Nervous system:													
Cerebro-spinal meningitis.....		1											2
Diseases of spinal cord.....													
Apoplexy (cerebral hemorrhage).....	31	16		13	32	25	2		9	9	4	8	167
General paralysis of insane.....	73	54		40	52	38	15	14	47	57	62	76	599
Cerebro-spinal syphilis.....		3			1		2				2	1	10
Exhaustion from other mental diseases.....						16					8	11	103
Brain tumor.....	1	11		21	8					1			3
Other diseases of brain.....	1	1			4	4		1					25
Epilepsy.....	6	3											52
Chorea.....	7	6		4	13	5	2		4	3	2	1	6
Other diseases of nervous system.....								4				2	13
Circulatory system:													
Pericarditis.....													
Endocarditis and myocarditis.....	8	9						1					1
Angina pectoris.....				64	19	12		10	47	41	12	20	315
Other diseases of heart.....	8	5		4	21	21					1		2
Arteriosclerosis.....	103	107		13	26	21	8	5	1	4	11	8	320

TABLE No. 12—Continued.
Causes of Death of Patients During the Biennial Period Ending June 30, 1926.

Cause of death	Stockton		Napa		Agnew		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Circulatory system. Continued.													
Other diseases of the arteries													
Bicuspid aortic valve													
Hypertension													
Myocarditis													
Rheumatic heart disease													
Valvular disease													
Atherosclerosis													
Coronary artery disease													
Other diseases of the heart													
Other diseases of the lungs													
Other diseases of the respiratory system													
Other diseases of the stomach													
Other diseases of the stomach (cancer excepted)													
Duodenal ulcer													
Gastritis													
Other diseases of the intestines													
Other diseases of the liver													
Other diseases of the pancreas													
Other diseases of the spleen													
Other diseases of the digestive system (cancer and tuberculosis excepted)													
Gastro-intestinal system													
Acute and chronic													
Chronic and acute													
Other diseases of the kidneys and ureters													
Diseases of the bladder													
Diseases of the genital organs													
Other diseases of the genital system													
Diseases of the skin													
Gonorrhea													
Other diseases of the skin													
Diseases of the bones and locomotor system (tuberculosis and rheumatism excepted)													
Tuberculosis													
Syphilis													
Acquired poisoning													
Accidental poisoning													
Hemiplegia													
Other external violence													
Totals	320	313	242	243	224	210	64	78	156	192	143	175	2,380

TABLE No. 13.

Duration of Hospital Life of Patients Dying During the Biennial Period Ended June 30, 1926.

Duration of hospital life	Stockton		Napa		Agnews		Mendocino		Southern California		Norwalk		Total
	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925	1926	
Less than 1 month....	56	47	32	32	37	38	2	5	25	35	31	45	385
1-3 months.....	55	42	32	49	38	42	3	4	21	23	26	24	359
4-7 months.....	43	24	28	26	26	23	5	6	15	11	17	18	242
8-12 months.....	20	28	10	15	15	10	4	4	5	17	9	11	148
1-2 years.....	52	55	46	32	44	29	14	9	30	32	34	51	428
3-4 years.....	22	32	26	18	14	12	7	8	14	21	8	12	194
5-6 years.....	14	19	12	9	13	6	4	6	8	12	5	7	115
7-8 years.....	10	18	8	7	5	8	5	5	8	4	6	3	87
9-10 years.....	8	10	4	4	8	8	3	3	6	12	1	2	67
11-12 years.....	3	3	5	9	8	7	1	2	7	4	2	2	53
13-14 years.....	6	5	6	7	2	6	2	5	2	5	1	1	48
15-19 years.....	9	12	10	8	3	7	6	9	6	9	-----	1	80
20 years and over....	22	18	23	27	11	14	8	12	9	7	3	-----	154
Totals.....	320	313	242	243	224	210	64	78	156	192	143	175	2,360

SONOMA STATE HOME.

TABLE No. 1.

Population Report, July 1, 1924, to June 30, 1925.

	<i>Males</i>	<i>Females</i>	<i>Total</i>
Population July 1, 1924-----	1,081	1,069	2,150
Admissions-----	212	208	420
Returned elopers-----	35	9	44
Total receiving care and treatment-----	1,328	1,286	2,614
Number out:			
Improved-----	5	11	16
Unimproved-----	4	3	7
Transferred to other hospitals-----	3	1	4
Died-----	31	24	55
Eloped-----	50	7	57
Totals-----	93	46	139
Population June 30, 1925-----	1,235	1,240	2,475
On leave-----	240	274	514
Actual population end of year-----	995	966	1,961

TABLE No. 2.

Population Report, July 1, 1925, to June 30, 1926.

	<i>Males</i>	<i>Females</i>	<i>Total</i>
Population July 1, 1925-----	1,235	1,240	2,475
Admissions-----	270	177	447
Returned elopers-----	28	4	32
Total receiving care and treatment-----	1,533	1,421	2,954
Number out:			
Improved-----	6	17	23
Unimproved-----	5	4	9
Transferred to other hospitals-----	3	2	5
Died-----	52	34	86
Eloped-----	30	4	34
Totals-----	96	61	157
Population June 30, 1926-----	1,437	1,360	2,797
On leave-----	322	362	684
Actual population end of year-----	1,115	998	2,113

TABLE No. 3.

Mental Status of Admissions for the Biennial Period Ending June 30, 1926.

<i>Mental Status</i>	<i>June 30, 1925</i>	<i>June 30, 1926</i>
Idiot-----	42	54
Imbecile-----	116	132
Moron-----	180	157
Not feeble-minded (exclude epileptics)-----	26	12
Epileptics-----	10	28
Borderline-----	15	23
Doubtful-----	29	39
Unascertained-----	2	2
Totals-----	420	447

TABLE No. 4.

Nativity of Admissions for the Biennial Period Ending June 30, 1926.

<i>Nativity</i>	<i>June 30, 1925</i>	<i>June 30, 1926</i>
United States -----	378	412
Australia -----	1	1
Azores -----	1	---
*Canada -----	2	6
Central America -----	1	1
China -----	---	1
England -----	3	---
France -----	---	2
Germany -----	1	---
Hawaii -----	9	5
Hungary -----	1	1
Italy -----	---	3
Japan -----	2	---
Mexico -----	4	6
Norway -----	1	---
Philippine Islands -----	---	2
Poland -----	1	---
Portugal -----	3	3
Russia -----	2	---
Spain -----	1	1
Switzerland -----	1	---
Turkey in Asia -----	---	1
Unascertained -----	8	2
Totals -----	420	447

*Includes Newfoundland.

TABLE No. 5.

Showing Age at Time of First Admission of Patients for the Biennial Period Ending June 30, 1926.

<i>Age</i>	<i>June 30, 1925</i>	<i>June 30, 1926</i>
Under 10 years -----	74	88
10 to 14 years -----	119	117
15 to 19 years -----	126	120
20 to 24 years -----	42	36
25 to 29 years -----	13	32
30 to 34 years -----	11	12
35 to 39 years -----	9	12
40 to 44 years -----	6	4
45 to 49 years -----	2	2
50 to 54 years -----	---	---
55 to 59 years -----	1	---
60 years and over -----	3	---
Unascertained -----	14	24
Totals -----	420	447

TABLE No. 6.

Showing Marital Condition of First Admissions for the Biennial Period Ending June 30, 1926.

<i>Marital Condition</i>	<i>June 30, 1925</i>	<i>June 30, 1926</i>
Single -----	373	397
Married -----	24	21
Widowed -----	5	1
Divorced -----	4	3
Separated -----	---	---
Unascertained -----	14	25
Totals -----	420	447

TABLE No. 7.

Showing Environment of First Admissions for the Biennial Period Ending June 30, 1926.

<i>Environment</i>	<i>June 30, 1925</i>	<i>June 30, 1926</i>
Urban -----	321	322
Rural -----	85	101
Unascertained -----	14	24
Totals -----	420	447

TABLE No. 8.

Economic Condition of Families of First Admissions for the Biennial Period Ending June 30, 1926.

<i>Economic Condition</i>	<i>June 30, 1925</i>	<i>June 30, 1926</i>
Dependent -----	293	285
Marginal -----	41	44
Comfortable -----	72	94
Unascertained -----	14	24
Totals -----	420	447

TABLE No. 9.

Discharges With Reference to Age for the Biennial Period Ending June 30, 1926.

Age	June 30, 1925	June 30, 1926
Under 10 years	2	3
10 to 14 years	4	2
15 to 19 years	8	9
20 to 24 years	4	8
25 to 29 years	2	5
30 to 34 years	4	1
35 to 39 years	1	2
40 to 44 years	2	2
45 to 49 years	---	---
50 to 54 years	---	---
55 to 59 years	---	---
60 years and over	---	---
Unascertained	---	---
Totals	27	32

TABLE No. 10.

Deaths with Reference to Age for the Biennial Period Ending June 30, 1926.

Age	June 30, 1925	June 30, 1926
Under 10 years	13	17
10 to 14 years	10	14
15 to 19 years	8	13
20 to 24 years	3	8
25 to 29 years	3	5
30 to 34 years	---	7
35 to 39 years	3	4
40 to 44 years	3	3
45 to 49 years	5	6
50 to 54 years	---	4
54 to 59 years	1	---
60 years and over	4	3
Unascertained	2	2
Totals	55	86

TABLE No. 11.

Causes of Death for the Biennial Period Ending June 30, 1926.

Causes of Death	Year ending June 30, 1925	Year ending June 30, 1926
General diseases:		
Influenza	---	5
Erysipelas	1	1
Tuberculosis of lungs	7	13
Other forms of tuberculosis	3	1
Syphilis (non-nervous forms)	1	3
Cancer	---	1
Other general diseases	2	4
Nervous system:		
Cerebro-spinal meningitis	1	2
Apoplexy (cerebral hemorrhage)	2	---
Epilepsy	19	25
Circulatory system:		
Endocarditis and myocarditis	---	5
Other diseases of the heart	2	1
Arteriosclerosis	---	1
Respiratory system:		
Bronchitis	1	---
Broncho pneumonia	3	6
Lobar pneumonia	---	4
Pleurisy	---	1
Digestive system:		
Ulcer of stomach	---	1
Diarrhea and enteritis	---	1
Appendicitis and typhilitis	---	1
Other diseases of intestines	---	1
Cirrhosis of liver	1	---
Genito-urinary system:		
Acute nephritis	---	4
Chronic nephritis	4	---
Other diseases of kidneys and annexa	---	1
Malformations of genito-urinary system	---	1
Malformations	5	---
Violence		
Suicide	---	1
Accidental poisoning	---	1
Other external violence	1	1
Unascertained	2	---
Total	55	86

STATE OF CALIFORNIA

THIRTY-SECOND BIENNIAL REPORT

OF THE

Superintendent of Public
Instruction

FOR THE

SCHOOL YEARS ENDING JUNE 30, 1925, and JUNE 30, 1926

Transmitted to the Governor

SEPTEMBER 15, 1926



CALIFORNIA STATE PRINTING OFFICE
CHARLES A. WHITMORE, State Printer
SACRAMENTO, 1927

LETTER OF TRANSMITTAL.

DEPARTMENT OF EDUCATION,
SACRAMENTO, September 15, 1926.

HONORABLE FRIEND WM. RICHARDSON,
Governor of California.

SIR: I have the honor to submit herewith the report of the Superintendent of Public Instruction for the biennium ending June 30, 1926, as required by section 1532 of the Political Code of California.

Respectfully yours,

Will C. Wood

Superintendent of Public Instruction and
Ex Officio Director of Education.

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STATE DEPARTMENT OF EDUCATION. PROFESSIONAL AND EXECUTIVE STAFF.

Superintendent of Public Instruction.

WILL C. WOOD (Elected November 7, 1922)-----Alameda

Staff of the Superintendent of Public Instruction.

SAM H. COHN, Deputy-----Sacramento
 *A. R. HERON, Assistant Superintendent-----Sacramento
 **W. E. MORGAN, Assistant Superintendent-----Sacramento
 ETHEL RICHARDSON, Assistant Superintendent-----Los Angeles
 MRS. MABEL F. GIFFORD, Assistant Superintendent-----San Francisco
 GEORGIANA GARDEN, Supervisor of Attendance-----Sacramento
 EDNA M. STANGLAND, Secretary-----Sacramento
 W. S. DYAS, Head of Textbook Department-----Sacramento

*Resigned January, 1926.

**Succeeded Mr. Heron.

Commissioners of Education.

(Assistant Superintendents of Public Instruction appointed by
State Board of Education.)

*MRS. GRACE C. STANLEY, Commissioner of Elementary Schools-----Sacramento
 **MISS MAMIE B. LANG, Commissioner of Elementary Schools-----Sacramento
 ALBERT C. OLNEY, Commissioner of Secondary Schools-----Berkeley
 NICHOLAS RICCIARDI, Commissioner of Vocational Education-----Sacramento

*Resigned May, 1925.

**Succeeded Mrs. Stanley, July 1, 1925.

State Supervisors.

J. C. BESWICK, Trade and Industrial Education-----Sacramento
 MAUDE I. MURCHIE, Teacher Training in Home Economics-----Sacramento
 RICHARD J. WERNER, Agricultural Instruction-----Sacramento
 *JULIAN A. MCPHEE, Assistant, Agricultural Instruction-----Sacramento
 **IRA W. KIBBY, Rehabilitation-----Sacramento
 HERBERT R. STOLZ, Physical Education-----Sacramento
 WINIFRED VAN HAGEN, Assistant, Physical Education-----Sacramento

*Appointed August 1, 1925.

**Appointed July 1, 1925—Rehabilitation vacant July, 1924-25.

Assistant Secretaries.

MRS. FLORENCE B. ARGALL, State Board of Education-----Sacramento
 *WM. M. COMAN, Credentials-----Sacramento
 **MRS. EVELYN A. CLEMENT, Credentials-----Sacramento
 ***MISS RUTH M. EAKIN, Credentials-----Los Angeles
 MISS MARION H. KETCHAM, Retirement Salary-----Sacramento

*Resigned September 1, 1925.

**Succeeded Wm. M. Coman.

***Appointed November, 1925.

COUNTY SUPERINTENDENTS OF SCHOOLS.

COUNTY.	NAME.	ADDRESS.
Alameda	D. E. Martin	Oakland.
Alpine	Mrs. E. M. Bruns	Gardnerville, Nevada.
Amador	Mrs. Sabra Greenhalgh	Jackson.
Butte	Geo. T. Berry	Oroville.
Calaveras	Charles Schworer	San Andreas.
Colusa	Halbert H. Sauber	Colusa.
Contra Costa	Wm. H. Hanlon	Martinez.
Del Norte	E. A. Moore	Crescent City.
El Dorado	E. J. Fitzgerald	Placerville.
Fresno	Clarence W. Edwards	Fresno.
Glenn	S. M. Chaney	Willows.
Humboldt	Robert A. Bugbee	Eureka.
Imperial	H. C. Coe	El Centro.
Inyo	A. A. Brierly	Bishop.
Kern	L. E. Chenoweth	Bakersfield.
Kings	Miss M. L. Richmond	Hanford.
Lake	Minerva Ferguson	Lakeport.
Lassen	Mrs. J. A. Norwood	Susanville.
Los Angeles	Mark Keppel	Los Angeles.
Madera	W. L. Williams	Madera.
Marin	Jas. B. Davidson	San Rafael.
Mariposa	T. B. Price	Mariposa.
Mendocino	Roy Good	Ukiah.
Merced	C. S. Weaver	Merced.
Modoc	Charles J. Toreson	Alturas.
Mono	Mildred Gregory	Bridgeport.
Monterey	Jas. G. Force	Salinas.
Napa	Eva Holmes	Napa.
Nevada	Mrs. Ella Austin	Nevada City.
Orange	R. P. Mitchell	Santa Ana.
Placer	Irene Burns	Auburn.
Plumas	Mrs. V. L. Long	Quincy.
Riverside	Ira C. Landis	Riverside.
Sacramento	R. E. Golway	Sacramento.
San Benito	Catherine U. Gray	Hollister.
San Bernardino	Ida M. Collins	San Bernardino.
San Diego	Ada York	San Diego.
San Francisco	J. M. Gwinn	San Francisco.
San Joaquin	Harry Bessac	Stockton.
San Luis Obispo	Robert L. Bird	San Luis Obispo.
San Mateo	Pansy Jewett Abbott	Redwood City.
Santa Barbara	A. S. Pope	Santa Barbara.
Santa Clara	J. F. Hancock	San Jose.
Santa Cruz	Mrs. H. B. Peck	Santa Cruz.
Shasta	Charlotte Cunningham	Redding.
Sierra	Belle Alexander	Downieville.
Siskiyou	L. S. Newton	Yreka.
Solano	Dan H. White	Fairfield.
Sonoma	Louise Clark	Santa Rosa.
Stanislaus	A. G. Elmore	Modesto.
Sutter	Mrs. M. M. Gray	Yuba City.
Tehama	Paul D. Henderson	Red Bluff.
Trinity	Miss Lucy Young	Weaverville.
Tulare	J. E. Buckman	Visalia.
Tuolumne	G. P. Morgan	Sonora.
Ventura	Mrs. Blanche Reynolds	Ventura.
Yolo	Harriet S. Lee	Woodland.
Yuba	Jennie Mulaley	Marysville.

CITY SUPERINTENDENTS OF SCHOOLS.

CITY.	COUNTY.	SUPERINTENDENT.
Alameda	Alameda	W. G. Paden
Alhambra	Los Angeles	Forrest V. Routt
Bakersfield	Kern	Charles E. Teach
Berkeley	Alameda	H. B. Wilson
Chico	Butte	Chas. H. Camper
Eureka	Humboldt	Geo. B. Albee
Fresno	Fresno	Wm. John Cooper
Glendale	Los Angeles	D. D. White
Grass Valley	Nevada	J. S. Hennessey
Long Beach	Los Angeles	W. L. Stephens
Los Angeles	Los Angeles	Mrs. Susan M. Dorsey
Modesto	Stanislaus	W. E. Faught
Oakland	Alameda	Fred M. Hunter
Oroville	Butte	L. A. Trempe
Palo Alto	Santa Clara	A. C. Barker
Pasadena	Los Angeles	J. F. West
Petaluma	Sonoma	Bruce H. Painter
Piedmont	Alameda	H. W. Jones
Pomona	Los Angeles	G. V. Whaley
Richmond	Contra Costa	W. T. Helms
Riverside	Riverside	A. N. Wheelock
Sacramento	Sacramento	C. C. Hughes
Salinas	Monterey	Arthur Walter
San Bernardino	San Bernardino	C. Ray Holbrook
San Diego	San Diego	Henry C. Johnson
San Jose	Santa Clara	Walter L. Bachrodt
San Luis Obispo	San Luis Obispo	Arthur H. Mabley
San Rafael	Marin	Oliver R. Hartzell
Santa Ana	Orange	John A. Cranston
Santa Barbara	Santa Barbara	Paul E. Stewart
Santa Cruz	Santa Cruz	Karl F. Adams
Santa Monica	Los Angeles	F. F. Martin
Santa Rosa	Sonoma	Jerome O. Cross
Stockton	San Joaquin	Ansel S. Williams
Tulare	Tulare	S. J. Brainard
Vallejo	Solano	E. L. Cave
Ventura	Ventura	Arthur L. Vincent
Visalia	Tulare	DeWitt Montgomery

SECTION I.

SUMMARY OF LEGISLATIVE RECOMMENDATIONS.

Reorganization of State Department.

(1) I recommend legislation to reorganize the present "double-headed" state department of education. The overlapping of functions among the various agencies in the department, the many anomalies in relationships within the department, the lack of subordination in the supervisory staff, and the lack of efficiency and cooperation in certain directions, due to conflicts in conceptions of duties, responsibilities and powers, makes the continuance of the present organization impossible. Laws should be passed defining clearly the powers of the State Board of Education, which should be purely legislative and regulatory, and the powers of the Superintendent of Public Instruction, which should be executive and supervisory. Provision should be made for unified control of the entire supervisory staff, and for the allocation of professional functions to professional officers and employees. This legislation is the most important relative to education to be introduced at the forthcoming session of the legislature.

Election of School Trustees.

(2) In an opinion rendered February 25, 1926, the Attorney General held that no person was privileged to vote at a school election who had not registered subsequent to January first of the even-numbered years as required by section 1094 of the Political Code. This opinion, which was quite correct, seriously interfered with elections in various parts of the state owing to the fact that theretofore no person had questioned the right of anyone on the old great register to vote at a school election held in an even-numbered year. In the opinion, which is a somewhat lengthy and learned exposition of the election laws, the Attorney General very justly indicates that section 1094 does not include among the exemptions from this requirement elections of school officers. In view of this opinion I recommend an amendment to section 1094 of the Political Code so as to include among the exemptions from the requirement for registration subsequent to January first in each even-numbered year, school trustees and members of the city boards of education. Unless such provision is made we shall have the same difficulty arising on each even-numbered year.

State Division of School Planning.

(3) For reasons fully set forth in the discussion of "Economy in School Buildings," I recommend the creation of a division of school planning in the State Department of Education, such division to furnish school districts with information and advice that will assist them in planning economical building programs and to pass on plans for school buildings.

Cooperative Purchase of School Supplies.

(4) I recommend the enactment of legislation providing for cooperative purchasing of school supplies in school districts outside of cities.

Modifying Laws Governing Length of School Day.

(5) The laws of the state are too stringent with respect to the number of hours schools may be in session and the number of hours a pupil may be kept in school. It was all very well, when school work was almost entirely of the grind and drill type, for the legislature to limit the number of hours children under eight may be kept in school to four hours a day. However, school work has changed greatly in recent years, provision now being made for play, music, excursion work and other activities that relieve the grind and drill. As a matter of fact, most children would be far better off if they were kept in school longer. The time now spent on the street in our cities would be shortened if the school day were longer. I recommend the amendment of section 1673 of the Political Code, so as to eliminate the maximum time limits on the school day, and provide that the maximum school day may be fixed by each district subject to approval by the State Department of Education.

A Six-Day Week for Junior Colleges.

(6) The law relative to holidays, as it stands, works a hardship on junior colleges and results in the nonuse of many classrooms in junior college buildings for a considerable part of the time. Under present law, the junior colleges must close on Saturday, Sunday and certain extra holidays. Most of the junior college courses are of the three unit a week type, that is, they require three hours of recitation or lecture work on three separate days, and convenience dictates that these days shall be alternate. Under present law, the work must be given only on Monday, Tuesday, Wednesday, Thursday and Friday. The result is that the buildings are generally used to overflowing on Monday, Wednesday and Friday, while they are comparatively empty on Tuesday and Thursday, which days can not be worked into a three unit a week plan. I recommend that section 10 of the Political Code be amended so as to permit junior colleges to offer work on Saturday as well as on the days above mentioned, but providing that the district so arrange its work that pupils having religious objections to Saturday work may arrange their courses on other days without prejudice to any of their rights. This measure will simplify junior college organization, make it conform more closely to college practice generally, and effect a more economical use of the junior college plant.

Modification of Law Governing Salary Schedules.

(7) Section 1687 of the Political Code governing teachers' salary schedules should be amended so as to provide that school boards in fixing salaries may make uniform allowance in the salary schedule for years of preparation and years of experience in teaching. This will enable school districts to reward teachers who are well trained and encourage teachers to get more training for the work.

The Junior High School

(8) The junior high school has passed beyond the experimental stage. It should now be recognized as an integral part of the secondary school system. I recommend that the laws be amended so as to provide that attendance of all pupils in the junior high school shall be counted as a

part of the attendance of the high school district and apportionments of state and county funds made on account of attendance in junior high schools, on the same basis as apportionments for regular high school attendance are made. I also recommend the repeal of section 1617 of the Political Code in case the above recommendation is adopted. Provision should also be made, by amendment of the high school textbook law, for free textbooks in junior high schools.

Adult Education and Evening Schools.

(9) Section 1764 of the Political Code provides that no tuition charge should be made in any school of the state. This provision was justified at the time of its adoption in 1915, but conditions now justify a modification. Unquestionably tuition should be free in regular day high schools, and in cases of all minors and of foreigners of any age preparing for citizenship. However, our evening school and special day and evening class enrollment has increased enormously in recent years, most of the students being adults. Highly specialized and rather expensive courses are maintained for the benefit of these adults. Other courses are being urged and should be provided, but not entirely at public expense. The adults who want work in these classes are earners and most of them would be willing to pay a reasonable tuition charge. I recommend that the laws be amended so as to authorize high school and junior college boards, in their discretion, to charge tuition fees in cases of adults, in such courses as they may deem it desirable to do so, such charges not to exceed fifteen dollars a term for any course, provided that the charge shall not apply to aliens enrolled in courses offered in preparation for citizenship. I also recommend that school boards be authorized to require a deposit for textbooks loaned to adult students and that authority also be given for charging rental for textbooks loaned by the district to adults.

Classification of School Districts.

(10) I recommend that school districts be classified according to average daily attendance of pupils into three classes and that powers be conferred upon school boards in accordance with such classification. This recommendation is made on the assumption that proposition No. 15 on the ballot, giving constitutional authority for such classification, will be adopted at the election to be held on November 2, 1926.

County Superintendents' Salaries.

(11) Several of the most efficient county school superintendents declined to stand for reelection in 1926 because of the inadequacy of compensation provided. I have in two previous reports recommended reasonable increases in the salaries of these important school officers. The failure to enact laws in accordance with these recommendations has resulted in losses to the schools. I reaffirm the recommendation and urge the granting of adequate salaries to all county superintendents.

Registration of Minors.

(12) The present law providing for registration of minors does not function. I recommend that it be amended so as to provide for regis-

tration by competent census marshals every third year in all districts except districts maintaining a continuous census. The law should also make provision for reports of registration to the state school office by all districts; for penalties on parents and guardians who fail to give the required information; and penalties for failure to make the registration and make report thereon in accordance with law.

Bonding School Fiscal Agents.

(13) I recommend that school boards be authorized, empowered and required to put all school employees handling school moneys under adequate bond for the faithful performance of their respective trusts.

Audit of Student Funds.

(14) I also recommend that each school board be required by law to provide for the proper auditing of all funds raised by student bodies or other student organizations using the name of the school.

Junior College Laws.

(15) I recommend that the junior college law be amended so as to provide (a) that counties or parts of counties may unite to form a junior college district; (b) for the annexation of high school districts to junior college districts with the consent of both districts concerned; and (c) for such supplementing of the "federal mineral lands lease fund," from which state apportionments to junior colleges are now made, as may be necessary to continue state apportionments on the present basis.

School for the Deaf.

(16) I recommend that an act be passed authorizing the State Director of Education, with the approval of the State Board of Control and State Controller, to sell at public auction the property now used for the State School for the Deaf; to relocate the school on a site in Alameda County, and construct the necessary buildings out of the receipts of the sale of the present property. The act should follow as closely as may be the provisions of chapter 326, Statutes of 1925, in reference to the sale and relocation of the San Diego State Teachers College.

My reasons for making this recommendation are: first, the growing congestion about the School for the Deaf, making problems of discipline and neighborly relationships increasingly difficult; second, the need for more agricultural land for pupil gardening and other agricultural purposes; third, the age and condition of the present building, which will soon have to be replaced or extensively remodeled; fourth, the possibility that the present site has attained such value that a new institution, modern in every respect, may be erected out of the proceeds of the sale; and fifth, the desirability of segregating the School for the Deaf from the School for the Blind completely.

Salary of Deputy Superintendent.

(17) I recommend for reasons set forth in this report the amendment of the statutes so as to provide for a salary of \$4,500 a year for the Deputy Superintendent of Public Instruction.

Accreditation of Four-Year Colleges for Teacher Training.

(18) I recommend that the State Department of Education be authorized to accredit four-year liberal arts colleges for elementary school certificates.

State Curriculum Commission.

(19) I recommend for reasons set forth elsewhere in this report the passage of an act creating a State Curriculum Commission, the members to be appointed by the Superintendent of Public Instruction for three-year terms, such members to serve without pay, their expenses to be paid out of the funds appropriated for the Superintendent of Public Instruction. Such Curriculum Commission should have power to draft and adopt minimum standards for elementary school courses of study and should succeed to the powers of the State Board of Education in reference to the approval of courses of study in high schools and junior high schools, and the listing of textbooks for high schools.

Codification of School Law.

(20) I recommend the creation of a commission to codify the school laws of California, such commission to be provided with a special fund adequate for the work.

Provision for Physically Handicapped Children.

(21) I recommend legislation providing for more adequate education for physically handicapped children.

Retirement Salary.

(22) I recommend that a law be enacted providing for an actuarial investigation of the teachers' retirement fund, such investigation to be made jointly by the state and the California Teachers' Association.

THE GROWTH OF THE SCHOOL SYSTEM.

WALTER E. MORGAN.

Some conception of the scope and growth of the California school system may be conveyed by a presentation of statistics concerning the number of institutions maintained, the number of students enrolled, the number of teachers employed, and the amounts of money expended during the past biennial period.

KINDERGARTENS.

Growth of Kindergartens.

The growth of the kindergartens in California has been so rapid, both with regard to the number of kindergartens maintained and the number of pupils enrolled, as to indicate that the kindergarten has come to stay.

Kindergartens were maintained in forty-five of the fifty-eight counties of the state in both of the school years 1924-25 and 1925-26. In 1924-25, 228 elementary school districts, or 6.9 per cent of the total number of active elementary school districts, maintained kindergarten classes. In 1925-26, the number of elementary school districts maintaining kindergartens had increased to 238, or 7.3 per cent of the total number of elementary school districts. The total number of kindergartens maintained in 1924-25 was 815. This was 19.9 per cent

of the total number of elementary schools. In 1925-26, the number of kindergartens had increased to 907, or 21.9 per cent of the total number of elementary schools.

The total state enrollment in kindergarten classes was 58,762 in 1924-25, and 68,142 in 1925-26, showing an increase of 16 per cent.

The total number of teachers employed in kindergarten classes was 1062 in 1924-25 and 1187 in 1925-26. In addition there were nine kindergarten supervisors employed both years, making the totals for the two years 1071 and 1196, respectively.

The distribution of all kindergarten teachers by type of certificate held is given here for each of the two years:

<i>Certificate</i>	<i>1924-25</i>	<i>1925-26</i>
Kindergarten—Primary	232	276
Kindergarten—First Grade.....	512	576
Kindergarten only.....	327	344
Totals	1,071	1,196

Expenditures for Kindergartens.

The total district expenditure for kindergartens was \$3,055,615.76 in 1924-25 and \$3,117,265.52 in 1925-26. Of the total expenditure for 1924-25, \$2,090,613.98 was expended for current operating costs, \$116,755.91 for capital outlays, and \$848,245.87 for transfers to other districts (largely to elementary school districts for rental). Of the total expenditure for 1925-26, \$2,344,941.13 constituted current operating expenses, \$66,891.44 was devoted to capital outlays, and \$705,432.95 was transferred to other districts.

The percentages of the total current kindergarten expenditures which were devoted to each budgetary classification during each of the two years are given below:

<i>Budgetary classification</i>	<i>1924-25 per cent</i>	<i>1925-26 per cent</i>
General control.....	2.05	2.42
Teachers' salaries.....	82.99	85.27
Other expenses of instruction, including library.....	3.99	3.87
Operation of school plant.....	10.97	8.44

The above figures show that over four-fifths of the total amount expended for the operation of kindergartens is being devoted to teachers' salaries. The average salary paid kindergarten teachers was \$1,589.92 in 1924-25, and \$1,612.03 in 1925-26. Full-time kindergarten supervisors received an average salary of \$2,480 in 1924-25, and \$2,522.22 in 1925-26.

The cost per pupil in average daily attendance in the kindergartens of the state was \$70.58 in 1924-25, and \$68.52 in 1925-26. These figures are based on total kindergarten expenditures for current operation, with outlays and transfers excluded. The distribution of the total cost per pupil among the various budgetary classifications is given below for each year:

<i>Budgetary classification</i>	<i>1924-25</i>	<i>1925-26</i>
General control.....	\$1 44	\$1 66
Teachers' salaries.....	58 58	58 43
Other expenses of instruction, including library.....	2 82	2 65
Operation of school plant.....	7 74	5 78
Totals	\$70 58	\$68 52

ELEMENTARY SCHOOLS.

Number and Classification.

The total number of elementary schools maintained in the state during 1924-25 was 4095. In 1925-26 this number was increased to 4125. This increase (30) seems very small when considered in light of the increase in enrollment (16,485). The apparent discrepancy is explained, however, when it is noted that there were 39 less regular active districts in 1925-26 than in 1924-25, the number of districts being 3299 in 1924-25 and 3260 in 1925-26. Consolidation of schools effected for the purpose of participation in the many advantages derived from the larger unit of control has had the effect of eliminating many of the very small schools with their relatively high per pupil costs and low educational efficiency. In 1924-25 there were 1868 one-teacher schools in the state. In 1925-26 this number was reduced, as the result of the consolidation of some of these schools and the suspension or lapsing of others, to 1795.

In addition to the number of regular elementary schools reported here, there were 99 junior high schools maintained in 1924-25, and 113 in 1925-26, with grades 7 and 8.

The total number of elementary schools are distributed in the following table according to the number of teachers employed:

Number of teachers employed	1924-25		1925-26	
	Number of schools	Per cent of total	Number of schools	Per cent of total
1 -----	1,868	45.62	1,795	43.52
2 -----	527	12.87	561	13.60
3 -----	261	6.37	263	6.38
4 -----	192	4.69	211	5.11
5 -----	116	2.83	121	2.93
6 or more -----	1,131	27.62	1,174	28.46
Totals -----	4,095	100.00	4,125	100.00

Enrollment.

The state enrollment of pupils in the elementary grades is given here by grades for both years of the biennial period:

Grade	1924-25	1925-26
1 -----	133,374	133,561
2 -----	85,180	88,169
3 -----	82,242	83,804
4 -----	83,244	82,127
5 -----	80,220	81,482
6 -----	74,646	77,056
7 -----	67,167 ^(a)	73,584 ^(a)
8 -----	68,976 ^(a)	71,751 ^(a)
Totals -----	675,049	691,534

^(a) Segregated as follows: 48,786 in regular elementary schools, 18,381 in junior high schools.

^(b) Segregated as follows: 48,470 in regular elementary schools, 25,114 in junior high schools.

^(c) Segregated as follows: 50,819 in regular elementary schools, 18,157 in junior high schools.

^(d) Segregated as follows: 48,334 in regular elementary schools, 23,417 in junior high schools.

In 1924-25, 27.37 per cent of the total seventh grade state enrollment and 26.32 per cent of the total eighth grade state enrollment was in junior high schools. In 1925-26 the percentage of total seventh and eighth grade state enrollment, which was in junior high schools, was 31.99 and 30.62, respectively.

Number of Teachers Employed.

The total number of teachers employed in the elementary schools of the state was 21,695 in 1924-25, and 22,462 in 1925-26. These numbers include all certificated persons employed in the elementary schools. They were distributed as follows:

	1924-25			1925-26		
	Men	Women	Total	Men	Women	Total
Principals	639	1,577	2,216	653	1,631	2,284
Regular teachers.....	427	17,270	17,697	451	17,819	18,270
Teachers of special subjects....	361	934	1,295	384	1,013	1,397
Supervisors of special subjects	56	203	259	49	197	246
Full-time rural supervisors.....	33	75	108	37	85	122
Part-time rural supervisors.....	8	18	26	12	25	37
District superintendents.....	89	5	94	98	8	106
Totals	1,613	20,082	21,695	1,684	20,778	22,462

Certification and Training of Teachers.

Rural supervisors are not included in those for whom data are reported concerning certification and training. The distribution of all other elementary school teachers by type of certificate held is given in the following table for 1924-25 and 1925-26:

Type of certificate	1924-25	1925-26
Regular secondary.....	761	891
Regular junior high.....	243	571
Regular elementary.....	18,813	19,048
Primary	404	441
Special	1,340	1,352
Totals	21,561	22,303

Of the 21,561 teachers included in the above table for 1924-25, 2,981, or 13.83 per cent, were graduates of colleges or universities, and 15,286, or 70.90 per cent, were graduates of normal schools or teachers colleges. Of the 22,303 reported for 1925-26, 3,368, or 15.10 per cent, were graduates of four-year colleges or universities, and 15,625, or 70.06 per cent, had graduated from a two- or three-year normal school or teachers college course.

The total number of teachers who were graduates of normal schools or colleges constituted 84.73 per cent of all elementary school teachers in 1924-25, as compared with 85.16 per cent in 1925-26.

In considering the training of elementary school teachers, it is interesting to note the large increase in the number who hold certificates of higher than elementary school grade; that is, certificates which entitles the holders to teach in junior high or high school grades. The total number of elementary school teachers holding general secondary or junior high school certificates was 1,004 in 1924-25. In 1925-26 this number had increased to 1,462. In addition to these teachers, a large number of those holding special certificates are also entitled to teach in secondary schools.

Costs of Elementary Education.

District expenditures for elementary schools for the past biennium were as follows:

	1924-25	1925-26
Current operation	\$47,718,377 25	\$52,008,285 97
Capital outlays.....	18,394,651 65	22,563,146 29
Transfers	2,381,525 88	2,584,035 70
Totals	\$68,494,554 78	\$77,155,467 96

Nearly three-fourths of the total district expenditures devoted to current operation were expended for teachers' salaries. The percentage devoted to each budgetary classification during each year of the biennial period is given below:

Budgetary classification	1924-25 per cent	1925-26 per cent
General control.....	2.82	2.99
Teachers' salaries.....	74.91	73.18
Other expenses of instruction, including library.....	5.07	5.64
Operation of school plant.....	8.91	8.96
Maintenance of school plant.....	3.62	4.39
Fixed charges.....	1.79	1.73
Auxiliary agencies.....	2.88	3.11

Teachers' Salaries.

The following table shows the average annual salary paid during each of the years of the biennium to the various elementary school employees:

	Average Annual Salary Paid.			
	1924-25		1925-26	
	Men	Women	Men	Women
Principals	\$2,318 60	\$1,930 20	\$2,400 07	\$2,006 06
Regular teachers	1,709 10	1,640 63	1,763 08	1,696 41
Teachers of special subjects.....	1,896 91	1,723 20	1,941 51	1,850 43
Supervisors of special subjects.....	2,684 08	2,506 62	2,800 83	2,695 64
Full-time rural supervisors	3,139 03	2,738 89	3,583 41	2,687 01
District superintendents	3,339 12	2,709 00	3,383 03	2,560 00

It will be noted from the data in the above table that the lowest salaries paid are those of regular teachers, and that special subject teachers receive considerably larger salaries than do regular teachers.

Costs per Pupil in Average Daily Attendance.

The total expenditure per pupil in average daily attendance in the elementary schools of the state was \$90.30 in 1924-25 and \$97.15 in 1925-26. These figures are based on total district expenditures for current operation. Average daily attendance of pupils in the seventh and eighth grades of junior high schools is not included in the divisor. All junior high school expenditures are made by high school districts, so both attendance and cost data for junior high schools are included in the high school figures.

The distribution by budgetary classification of the cost per pupil for current operation of the elementary schools of the state during the past two years is given here:

<i>Budgetary classification</i>	<i>1924-25</i>	<i>1925-26</i>
General control-----	\$2 55	\$2 90
Teachers' salaries-----	67 65	71 09
Other expenses of instruction, including library-----	4 57	5 48
Operation of school plant-----	8 04	8 71
Maintenance of school plant-----	3 27	4 27
Fixed charges-----	1 62	1 68
Auxiliary agencies-----	2 60	3 02
Totals -----	\$90 30	\$97 15

SECONDARY SCHOOLS.

Number and Classification of Secondary Schools.

The total number of secondary schools (exclusive of state special schools) maintained by public funds in California during the school year 1924-25 was 446. This number was increased to 469 during the school year 1925-26. The schools were distributed as follows:

	<i>1924-25</i>	<i>1925-26</i>
Junior high schools with grade 9-----	95	106
Junior high schools, grades 9 and 10-----	4	7
Senior high schools, grades 10, 11 and 12-----	38	51
Regular high schools, one year only-----	6	5
Regular high schools, two years only-----	5	4
Regular high schools, three years only-----	2	4
Regular high schools, four years-----	288	284
Junior colleges (districts)-----	8	8
Totals -----	446	469

It will be noted that the number of regular high schools was 301 in 1924-25, and only 297 in 1925-26; and that the entire increase was in the number of junior high schools and senior high schools, the former increasing from 99 to 113 and the latter from 38 to 51. The number of junior colleges remained the same. Two new junior college districts had been organized, but neither was in operation during the past biennium. The two new institutions are the San Bernardino Valley Union Junior College and the Marin County Junior College.

In addition to the eight junior college districts, junior college courses were offered by 17 high school districts in 1924-25, and by 19 high school districts in 1925-26. Junior college courses at the several teachers colleges were conducted by contract for high school districts in each instance.

Enrollment.

The total state enrollment in secondary schools was 351,272 in 1924-25, and 387,489 in 1925-26. The distribution of this state enrollment is given here:

	<i>1924-25</i>	<i>1925-26</i>
In junior high schools-----	27,543	33,191
In regular high school classes-----	142,506	149,937
In special classes of regular high schools-----	3,355	2,978
In special day and evening classes-----	48,905	49,157
In compulsory part-time classes-----	18,240	19,241
In evening schools-----	105,325	127,213
In junior college courses of high schools-----	1,944	2,293
In junior colleges (districts)-----	3,327	3,479
Totals -----	351,145	387,489

The total state enrollment in regular high school classes constituted, in both years, less than one-half of the total secondary school enrollment. The combined enrollment in evening schools and in special day and evening classes of day high schools was greater, in each year, than the total enrollment in regular high school classes. That the high schools are rendering through these special classes a service which is extremely desirable, is indicated by the fact that of the total increase (36,344) in secondary school enrollment 21,888, or over 60 per cent, was in evening school alone.

Approximately 40 per cent of the total ninth grade enrollment was in junior high schools in 1924-25. In 1925-26, over 44 per cent of all ninth grade pupils were enrolled in junior high schools. The table below gives the enrollment in each grade of high school and junior college.

	1924-25	1925-26
Grade 9, in junior high school.....	27,495	32,981
Grade 9, in high school.....	41,808	40,308
Grade 10, in junior high school.....	48	210
Grade 10, in high school.....	43,934	48,372
Grade 11, in high school.....	32,617	34,655
Grade 12, in high school.....	24,147	26,602
First year junior college, in high school.....	1,434	1,831
First year junior college, in junior college.....	1,506	1,883
Second year junior college, in high school.....	510	462
Second year junior college, in junior college.....	541	790

Number of Teachers Employed.

During the school year 1924-25, a total of 10,972 teachers were employed in the secondary schools of the state. This number was increased to 12,110 during 1925-26. The following table gives the distribution of all full-time and part-time teachers employed during each year in junior high schools, high schools, junior college departments of high schools and in junior colleges maintained by junior college districts.

	1924-25		
	Full-time	Part-time	Total
In regular high schools*.....	9,531	1,183	10,714
In junior college departments of high schools.....	15	13	28
In junior colleges (districts).....	67	163	230
Totals.....	9,613	1,359	10,972
	1925-26		
In regular high schools*.....	10,821	1,031	11,852
In junior college departments of high schools.....	5	13	18
In junior colleges (districts).....	93	147	240
Totals.....	10,919	1,191	12,110

*Including junior high schools.

Certification of Teachers.

No adequate report is made to the state office concerning the certification of teachers in junior colleges maintained by junior college districts. The distribution by type of certificate held of all secondary school teachers, excepting those employed in such junior colleges, is given here:

<i>Type of certificate held</i>	<i>Number holding each type of certificate</i>	
	<i>1924-25</i>	<i>1925-26</i>
Regular secondary -----	6,189	6,950
Special secondary -----	4,248	4,568
Junior high school -----	272	297
Regular elementary -----	33	55
Totals -----	10,742	11,870

It is of special significance to note the large number of secondary school teachers who are teaching on special types of certificates. It is not to be assumed that these teachers have had less training, or even an inferior type of training, than have those holding general secondary credentials. On the contrary, many of these have had as much training in educational theory and methods as the average, and have more than the average amount of training in the special fields in which they are engaged.

It may be noted here that all teachers reported as teaching on elementary certificates are employed in junior high schools.

COSTS OF SECONDARY EDUCATION.

No data are available concerning costs in the junior high schools of the state. Financial data reported concerning the secondary schools are segregated for high schools and junior colleges only.

The total district expenditures for high schools for 1924-25 amounted to \$54,183,540.01. Of this amount, \$35,247,143.09 was expended for the actual operation of schools during the year; \$18,317,390.11 (34.2%) was devoted to the purchase of sites, buildings and equipment (capital outlays); and \$619,006.81 constituted transfers to other districts or counties.

In 1925-26, the total district expenditures for high schools amounted to \$59,123,689.25. Of this amount, \$18,533,231.09 (31.8%) was expended for capital outlays; \$842,744.10 constituted transfers; and the balance, \$39,747,714.06, went for the current expenses incident to the operation of high schools.

The junior college expenditures for the two years were as follows:

	<i>Operating expenses</i>	<i>Outlays</i>	<i>Total</i>
1924-25 -----	\$515,846 30	\$162,234 24	\$678,080 54
1925-26 -----	664,457 83	565,746 88	1,230,204 71

The percentage of the total district expenditures devoted to each budgetary classification is given below for both years of the biennial period, both for high schools and for junior colleges. The percentages are based on total expenditures, less capital outlays and transfers.

<i>Budgetary classification</i>	<i>1924-25</i>		<i>1925-26</i>	
	<i>High school per cent</i>	<i>Junior college per cent</i>	<i>High school per cent</i>	<i>Junior college per cent</i>
General control -----	3.6	4.4	3.7	3.9
Teachers' salaries -----	69.4	68.3	69.0	67.3
Other expenses of instruction, including library -----	7.1	5.6	7.9	7.5
Operation of school plant -----	9.0	5.5	8.8	5.2
Maintenance of school plant -----	3.8	1.8	3.8	1.1
Fixed charges -----	1.8	10.9	1.7	10.4
Auxiliary agencies and sundry activities -----	4.8	1.9	4.6	1.7
Laboratory supplies -----	.5	1.6	.5	2.9

Teachers' Salaries.

It will be noted from the foregoing figures that slightly more than two-thirds of all expenditures for operation of secondary schools were devoted to teachers' salaries. The average annual salaries paid principals and regular full-time teachers in high schools, and junior colleges are listed here.

Average Annual Salary Paid.				
		1924-25		1925-26
Principals		Men	Women	Men Women
High school* -----	\$3,568 80	\$3,045 21	\$3,607 30	\$3,208 15
Junior college -----	5,083 75	-----	5,197 50	-----
Teachers				
High school* -----	2,345 84	2,203 62	2,436 27	2,212 64
Junior college -----	2,635 32	2,545 61	2,796 01	2,721 33

*Including junior high school.

Costs Per Pupil in Average Daily Attendance.

The costs per pupil in average daily attendance, based on expenditures for current operation alone, are given here, together with a segregation of costs per pupil for each of the budgetary classifications of expenditures. In computing per pupil costs in high schools, the average daily attendance of all junior high schools is included in the divisor, since all junior high school expenditures are included in the data reported for high schools.

Budgetary classification	Expenditure per pupil in A. D. A.			
	1924-25	1925-26	1924-25	1925-26
	High schools		Junior colleges	
General control -----	\$6 79	\$7 14	\$14 26	\$12 50
Teachers' salaries -----	130 01	131 75	219 61	216 32
Other expenses of instruction, including library -----	13 22	15 12	18 00	24 22
Operation of school plant -----	16 95	16 76	17 73	16 80
Maintenance of school plant -----	7 09	7 21	5 62	3 56
Fixed charges -----	3 44	3 17	35 01	33 24
Auxiliary agencies and sundry activities -----	8 94	8 88	6 15	5 42
Laboratory supplies -----	91	88	5 02	9 24
Totals -----	\$187 35	\$190 91	\$321 40	\$321 30

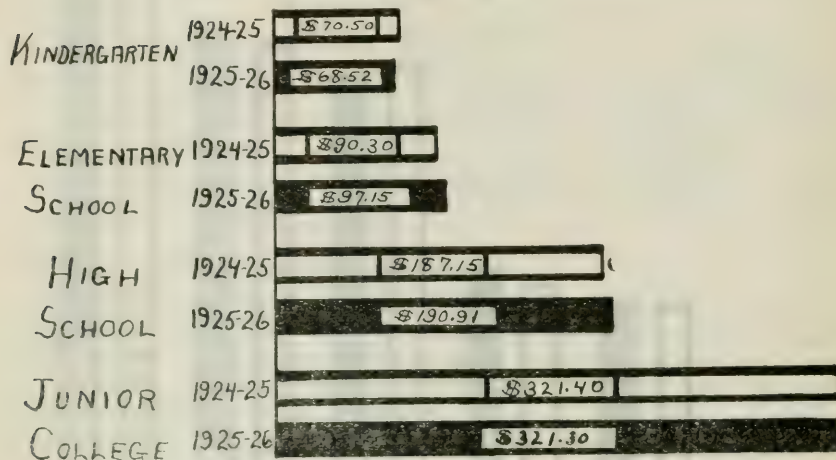
GRAPH NO. 1.
Average Annual Salaries of Teachers
1924-25 and 1925-26.



GRAPH NO. 2.

Costs per Pupil in Average Daily Attendance

1924-25 and 1925-26.



ECONOMY IN SCHOOL BUILDINGS.

The Public Pays for Inexpertness of Some Architects.

In my last biennial report, I pointed out the tendency to waste public money in poorly planned school buildings, and in overelaboration and overadornment of schoolhouses. While there has been a wholesome reaction to the criticism made in 1924, there is need for continued emphasis on the economical planning of school structures. The waste I have pointed out is due in no small part to the employment in many school districts of architects who know little about schoolhouse planning. It is not true, as many trustees assume, that any architect can plan a school building economically. The planning of school buildings is a highly specialized and technical business, involving not only a knowledge of architectural design, building stresses and strains, and the preparation of specifications but also a good knowledge of school administration, school hygiene, and the sciences underlying the heating and ventilating of large buildings.

The inexperienced school architect sometimes wastes as much as a quarter of the cubic contents of a building in such extravagances as hallways and stairways of unnecessary dimensions, and in unnecessarily large rooms. One must understand how a school is organized and conducted to plan a school building successfully. We have reached a point in California where we should no longer let architects learn at public expense how to plan schoolhouses by experimenting and making costly

errors. We should insist that such buildings shall be planned only by competent men who have made a special study of the problem.

Extravagance in Planning Bond Issues.

Another great saving can be made by making accessible to school boards information about estimating the amount of money that should be put in a school building construction program, and about the issuance of bonds. Too frequently a school board facing the need for new buildings has no advice on its building program before bonds are voted. The board members guess at the amount of money required, and because of inexperience in schoolhouse planning and construction, they usually make very poor guesses. If they guess too large an amount, and the bonds are voted, the extra amount is usually wasted in unnecessary adornment, or in building experiments of questionable value. If they guess too small an amount, the people are called upon to vote additional indebtedness, which brings unnecessary criticism not only on the board, but also on the school.

I wish also to point out that the average school board is not in a position to know what is the prevailing rate of interest at which bonds may be floated, consequently the interest rates paid on no small number of bond issues is too large. In fact, some school boards deliberately fix a high interest rate in order to get a large premium on the bond issue, which is in the long run a very expensive way to get more money for building than the bond issue calls for.

A State Division of School Planning Recommended.

In view of the need for professional assistance to school boards in the planning of school buildings, I recommend that a division of school planning be organized in the state department of education whose function shall be to advise school boards in their planning of capital outlays and in preparing for the issue of bonds. Such division should be in charge of a competent expert in school planning and should be financed in part by the state and in part by the districts concerned. To this division, the plans for all school buildings should be submitted for approval, according to such regulations as the state department of education may prescribe. Such a division in the state office, properly managed, could effect a saving amounting to many times the cost of such a division.

COOPERATIVE PURCHASE OF SUPPLIES FOR RURAL SCHOOLS.

Each session of the legislature since 1917 has seen an effort made to protect the rural school districts from the plundering of their maintenance funds by certain school supply houses through "here today and gone tomorrow" agents. The methods employed are four fold: (1) overcharging; (2) overloading; (3) substitution of "as good as" products; and (4) making short deliveries. No fixed price is used by these agents in selling the same product to schools in the same county. The result is that the rural schools of the state are annually mulcted

in the sum of many thousands of dollars. The county superintendent of San Luis Obispo County who has introduced cooperative purchasing of school supplies in his county estimates that at least \$5,000 per annum is saved by lowered prices and conservative purchasing in San Luis Obispo County alone.

The following comparisons of prices are indicative of what can be done when supplies are bought through bids submitted for supplies in quantity delivered to a central depository. These figures are taken from a report furnished by the superintendent of schools of San Luis Obispo County.

	<i>Prices paid by individual districts in 1921-22 under old plan</i>	<i>Cooperative bids for 1922-23</i>	<i>Cooperative bids for 1923-24</i>
Pens. per gross.....	\$1 50	\$0 75	\$0 50
Ink. per quart.....	1 50	1 00	60
Paste. per pint.....	1 00	65	45
Manila drawing. per ream.....	3 25	90	63
Legal cap. per ream.....	5 40	2 16	1 40
Blotters. per gross.....	1 00	35	27
Cut news. per lb.....	19	05	04½

In addition to the prices quoted in 1921-22 there was added delivery charges. The prices quoted in 1922-23 and 1923-24 are for delivery in San Luis Obispo or in the individual school districts. In the last named year, goods were required to be delivered in San Luis Obispo so as to be sure that quantity and quality were according to bid requirements.

The following data are taken from a report made by H. W. Bridgman to members of the National Association of Purchasing Agents and members of the California State, County and Municipal Purchasing Agents Association. All of the data have reference to school districts in Alameda County.

Public Service Towels.

<i>District</i>	<i>Firm</i>	<i>Price paid</i>
Piedmont	E	\$10 00 per case
Palomares	C	14 00 per case

Esterbrook Pens.

<i>District</i>	<i>Firm</i>	<i>Price paid</i>
Oakland	B	\$0 52 per gross
San Lorenzo	B	1 00 per gross
Mission	B	1 20 per gross
Newark	B	1 70 per gross

Chalk.

Six prices were charged for Alpha chalk, ranging from 42 cents to 74½ cents. One firm charged from 40 cents to 80 cents for "no grit" chalk. The district buying the chalk at 80 cents bought more boxes than that buying for 40 cents. (Oakland District, 12 at \$0.40; Mission District, 20 at \$0.80.) Five separate prices, ranging from 29 cents to 61 cents, were charged for Waltham chalk.

Pencils.

The highest price paid per gross was \$10.20, by Independent District. The lowest was \$1.24, by Alameda for 125 gross Dixon No. 268 pencils.

Centerville paid \$3.84 per gross for the same pencil for which Oakland paid \$2.20 per gross.

One firm charged seven separate prices for Commerce No. 395 pencils, and two different prices to the same district. (Independent 2 Commerce No. 395 at \$4.50; 2 Commerce No. 395 at \$5.)

Penholders.

The medium price per dozen was almost two and one-half times the average price, which means that 50 per cent of the districts paid two and one-half times or more than the average price paid by all the districts. Alameda paid only 20½ cents a dozen for Eagle No. 1040 holders and Mocho \$1.60 a dozen for No. 1015 holders. Twenty-five per cent of the schools paid 77½ cents or more a dozen while another quarter of the schools paid only 35.7 cents or less.

One company repeatedly sold cork tip holders for \$1 per dozen.

Eberhard Faber No. 78 holder sold at \$0.33 1-3, \$0.55 and \$0.60 a dozen, respectively.

Eberhard Faber No. 1331 holders cost one district \$0.20½ and another \$0.45 a dozen.

Eagle No. 1040 holders sold at four different prices, ranging from \$0.20 to \$0.40 a dozen.

Pens.

There are so many numbers in pens that comparison of prices on identical items is difficult, yet one firm sold Triumph No. 2 at three different prices—from \$1 to \$1.25 a gross.

Gillott No. 404 pens were sold at four different prices, from \$1.12 to \$1.50 a gross.

Esterbrook No. 444 pens cost one district \$0.85 a gross, and a second district \$1.50 a gross. (Newark, No. 2 Esterbrook 444 at \$0.85; Valle Vista, No. 1 Esterbrook 444 at \$1.50.)

Cut News Scratch Paper.

The most common variety of scratch paper furnished is cut news. It does not vary in quality except in cutting. The lowest price paid was \$0.042 a pound by Alameda, and the highest \$0.165 a pound by Albany.

One firm charged six separate prices ranging from \$0.06 to \$0.10 a pound.

Paper Towels.

There were 11 separate prices charged for P. S. towels ranging from \$7 to \$14.50 a case.

Westowels brought seven separate prices, the lowest of which was \$9.75 and the highest \$13 a case.

Roll towels were sold by Firm A at six prices, ranging from \$10.75 to \$25 a case. (Firm L is recorded as selling San Lorenzo three bills of P. S. towels as follows: Two cases at \$7; two cases at \$14; three cases at \$13.)

Overloading and Substitution.

Data on these phases of selling rural schools supplies are not had in individual cases, since the matter is not usually discovered by the county superintendent of schools in time to check over the charges and orders.

In one case, however, it was found that a school of twenty-five pupils was sold twelve quart bottles of red ink, sufficient to last the district twenty years. In another instance eighteen brooms were supplied to a small rural school.

The only solution of the difficulty which faces practically every rural school in the purchase of its supplies is cooperative purchasing. Not only can goods be bought at reasonable prices under this plan, but the certainty of quantity and quality commensurate with the needs of these schools can be assured. It is high time that the rural school children shall be afforded protection from those supply houses whose one desire is to sell supplies, regardless of the needs of the schools, at any price that can be obtained.

The only way to correct this evil is to put the purchase of supplies on a wholesale basis. Only cooperative purchasing can accomplish this. I recommend legislation which will bring about cooperative purchasing of school supplies.

RETIREMENT SALARY FUND.

Present Plan Is Tentative.

The California plan for teacher retirement has been in operation since 1913. When the plan was inaugurated, the sponsors of the plan recognized that it was more or less experimental, inasmuch as data was not at hand to make a fair calculation of future payments from the fund. They were morally certain that the plan would have to be revised ultimately. Writing in February, 1918, in the *Sierra Educational News*, I stated the situation as follows:

It is unfortunate that we have not data at hand for an investigation of the problem by an actuary. Any legislation adopted now will of course be subject to revision in the light of experience. Only after some years of actual operation of the law shall we have data that will enable us to define a permanent solution.

Again, in October, 1920, writing in the same journal, I reiterated the view that the present plan is tentative. Following was my statement at that time:

We are aware that the California plan for retiring teachers is not based upon scientific principles. We are aware that any business man would condemn it because there is no scientific relation of income to expenditure. We don't know how much will be required to meet the obligations in 1922 or 1925 or 1950. We ought to know this, and then set aside enough money to meet those obligations when they become due. American experience with retirement salaries for teachers has been too brief; the data collected by systems operating over a period of years has been too incomplete for actuaries to develop dependable scientific tables which we may use as a guide. Annuity tables used by life insurance companies are not fully adapted to our needs. The experience of European countries in handling teachers retirement problems can not be applied successfully in America because conditions are so different. If we accept fully the recommendations of the actuaries, who are naturally conservative, the teachers will have to contribute so much toward the retirement salary that they will find the payments a burden, or, on the other hand, the retirement salary will be so little that it will not be worth while. We in California are gathering data and employing actuarial assistance to analyze it. We hope to develop our own tables, accepting them only tentatively at first, and correcting them in the light of our experience.

The Leslie Report of 1921.

In 1921, an actuary was employed who, after analysis of such data as we had on hand, declared the plan unsound, and recommended reorganization. Following are important excerpts from his findings and recommendations:

The situation disclosed by these figures (those available in 1921) is in line with the results of actuarial investigations of other teachers' pension funds. In every instance staggering liabilities were revealed for which there were no offsetting assets. Reorganizations have been carried out or are being attempted in many of these cases. The states of Connecticut, Massachusetts, New Jersey, Ohio, Pennsylvania and Vermont, and the City of New York, have sound pension plans in actual operation. In Michigan, a bill has been introduced in the legislature to create a proper system, and the city of Milwaukee has adopted a solvent retirement scheme which becomes operative in January, 1922. It is interesting to observe the similarity between these various systems in at least two important respects, viz, the requirement of fixed contributions from both the state and the teacher, and provision for the return of the teacher's contributions with interest upon separation from the service.

without pension. The guiding principle seems to have been to place the full pension liability arising out of past service upon the state and to cause the state to contribute equally with the teachers to meet the cost of pensions attributable to future service.

The revision of the Teachers' Retirement System of California should be along the lines developed in other states which have adopted systems both sound and equitable. Unless the state assumes an equal share of the cost of pensions for future service and the entire cost for past service, the burden of reorganization will be too great for the teachers to carry. Unless provision is made for the return of contributions with interest upon separation from the service under circumstances not qualifying the teacher to a pension, the opposition to necessarily high rates required for a sound system and for adequate benefits will either prevent the reorganization or force down the scale of benefits.

There are two important things to be done in order to carry through a reorganization of the present system upon a sound basis. In the first place, it is essential that rates of separation and retirement be developed from the actual experience of teachers in California. Unless this is done any rates of contribution proposed will be attacked by the teachers on the ground that they are not based on California experience and that such experience is distinctly more favorable than that used as the basis. In the second place, it is desirable that a representative committee of the teachers be delegated to study the problem in order not only to decide intelligently upon the best system to be adopted but also to perform the necessary educational work among the other teachers to win their wholehearted support. When the teachers composing such a committee are finally brought to a realization of the tremendous financial problem involved and the absolute necessity for a permanent solution of that problem, they will then appreciate the necessity for such educational work as will enable them to present a solid and unyielding front at the next session of the legislature.

Two years later when the actuary's report was quoted to justify a charge that the fund was bankrupt, I commented as follows in the November, 1923, issue of the *Sierra Educational News*:

My impression is that the Retirement Salary Plan will ultimately have to be revised. However, we can not revise it intelligently now, because we have not had enough experience with the present plan. The experience with other plans does not apply to our conditions, as the California Retirement Plan differs a great deal from any other retirement plan now in effect. My belief is that the fund will run on for a considerable number of years before the outgo begins to exceed the income. By that time, we will have had enough experience to justify a revision. Meanwhile, we should not be stampeded.

The Gundelfinger Analysis.

During the latter part of 1924, Mr. S. Gundelfinger, at the request of the Governor, made a supplementary analysis of the fund. Following is the gist of his report:

In its decennial report covering the period August 10, 1913 to June 30, 1923, the Public School Teachers' Retirement Salary Fund Board said:

It is the impression of those in charge of the fund that the financial basis of the fund eventually will have to be revised, but that we have not yet had enough experience to show just what should be done, and that it is not wise to hurry about making a change, since the fund will evidently run on for a number of years before the expenditures will exceed the income.

The impression that the financial basis of the fund requires revision is not only completely confirmed as correct, but it is also apparent that the situation demands a speedy and fundamental reorganization. The State of California is now diverting funds contributed by active teachers to the benefit of retired teachers, with no prospect of being able to continue the process for

an indefinite period. The remarkable growth in the number of active teachers, which is characteristic of the past, can not go on forever. On the other hand, the number of retirements is bound to increase with the passage of time. The relative volume of cash expenditures to cash receipts, so far from being an index of safety, has no bearing on the question of solvency other than being dangerously misleading.

To establish a basis for a scientifically unassailable and practically accurate determination of rates of contribution, it is imperative that the rates of separation and retirement actually obtaining among teachers in California be currently observed and currently recorded. To this end, information similar to that gathered in 1919, and pertaining to new entrants, is essential. In addition, current reports of all changes in the status of active teachers are indispensable. Without the former data, successive valuations become less and less reliable; without the latter, no intelligent adjustment of rates to changing conditions is possible.

Gundelfinger Recommendations.

It is therefore urgently recommended that the Public School Teachers' Retirement Salary Fund Board secure legal authority to exact the information and reports above referred to from individual teachers and from the proper school officials, as the case may be, and that complete experience observation records be currently maintained, commencing at the earliest feasible date, under competent actuarial direction.

The inadequacy of present rates of contributions, and the consequent inevitable state of insolvency into which the fund is rapidly drifting, forbids the application of these rates to new entrants. It is therefore recommended that public school teachers entering the service after a convenient fixed date in the near future be relieved from the burdens and excluded from the benefits of the present retirement law, without prejudice to vested, accrued and inchoate rights, and that enactment be secured of a new retirement law, applicable to all public school teachers entering the service after such date, and embodying provision insuring a continually sound financial condition.

For the latter purpose, any one of the four plans suggested by Mr. William Leslie in connection with the valuation made by him in 1919 possesses the virtue of adequacy. Periodical adjustment of rates, based upon experience indications of the observations records hereinbefore recommended, should be expressly provided for.

For reasons which will presently appear, the choice of a plan is suggested which provides for the return, upon separation from the service for any cause except retirement with an annuity, of the teachers' individual contributions, together with interest at four per cent per annum, compounded annually.

It is apparent that the elimination of new entrants from the operation of the present retirement law has no effect upon the condition of the present system. To reduce the deficiency in the present system to manageable proportions, it is necessary that the system be relieved of the commitments incurred by it in respect of a considerable contingent of the 32,000 active teachers now embraced by it. This, it is believed, can be accomplished in the case of a large number of teachers not too far advanced in age or service, by according them the optional right to enter the new system with its refund and interest features, in consideration of a waiver of all rights vested in and derived by the teachers under the present law. Adequate rates of contribution for such teachers can be developed, and it is believed that such a plan would be welcomed and accepted by many as a valuable inducement. The transfer of a large number of teachers from the old to the new system involves, of course, a curtailment of the current revenue of the former, equal to \$12 per annum for each teacher transferred. The revenue from inheritance tax, however, would remain unimpaired, and the deficiency thus greatly reduced. This reduced deficiency, however, offers a far less difficult problem than the present excess of liabilities over assets. It is believed that the remaining deficit will be amenable to gradual amortization by a series of annual appropriations of relatively modest proportions.

Attitude of School People Toward Reorganization.

In March, 1925, the following statement relative to the fund was given out by ten superintendents of the state, including the Superintendent of Public Instruction:

There is no occasion for alarm concerning the Public School Teachers' Retirement fund. The fund now shows an invested surplus of over \$2,000,000 as compared with \$217,000 in 1916, and has increased during the last eight years at an average rate of about \$200,000 annually. This rate of increase shows no signs of diminution during recent years.

The report compiled in December, 1924, at the request of the Governor, by a former accountant of the Board of Control now in the employ of the Insurance Commission, and recently made public does not show a careful analysis of the California Retirement Plan which differs from that of any other state. It is not supported by any tables or analysis of data, being based upon broad assumptions rather than facts. The accountant has merely made a superficial estimate of the liabilities of the fund as he states in his own report. He could make no accurate estimate inasmuch as data on which an actuarial investigation can be made, are not available. Former estimates of the failure of this fund have not been borne out by experience. An accountant of the Board of Control made a report in 1916, in which he estimated that the surplus in the fund would be exhausted in 1920, and that the fund would show a deficit of \$1,485,627 in 1925. Against this estimate the fund shows a surplus of over \$2,000,000 on January 1, 1925. His estimate of receipts for 1924 was about 90 per cent below actual receipts and his estimate of expenditures almost 75 per cent too large. The estimate of the actuary made four years ago has also been disproved by the experience of the last four years. The failure of these superficial estimates indicates the need for caution in suggesting legislation to change the present retirement plan.

A survey of the reports of the fund convinces us that the fund is in no immediate danger and that precipitate legislation looking toward a change in the retirement plan should be opposed. We shall, however, support any legislation providing for the gathering of data on which a thorough investigation may be based, and will approve an investigation of the fund by a competent actuary chosen by an unbiased commission or by a special joint committee of the legislature. We are opposed to any legislation whatever, looking toward the revision of the California Retirement Plan until an unbiased investigation has been made.

Present Status of Fund.

The California Teachers' Retirement Fund now (July 1, 1926) has assets amounting to \$2,478,756.68, of which \$2,436,161.50 is invested in bonds, and \$42,595.18 is deposited in the state treasury. The income for 1925-26 was distributed as follows:

<i>Income 1925-26.</i>	
Teachers' contributions.....	\$406,527 10
Interest on investments.....	91,082 31
Inheritance tax.....	321,157 04
Total	\$818,766 45
<i>Expenditures.</i>	
Investments	\$319,600 00
Retirement allowances.....	457,094 85
Office salaries.....	14,670 99
General expenses.....	3,349 02
Total	\$794,714 86

Recommendation.

In spite of the apparently favorable statement, I believe the time has come for a careful study of the fund with a view to revising the law

ultimately. We have sufficient data on hand to enable us to establish a far better basis for the fund than the present basis.

I therefore recommend that an actuarial investigation be undertaken jointly by the state and the California Teachers' Association and that meantime only minor changes be made in the law.

CODIFICATION OF THE SCHOOL LAW.

In my last biennial report I called attention to the need for codification of the school law. A bill providing for codification passed both houses of the legislature, but owing to the introduction of amendments during passage, it was in unsatisfactory form. It did not become a law. Meanwhile the need for codification has become more apparent. Court decisions given in the last two years have tended to raise serious questions concerning the constitutionality of certain classifications of school districts by the legislature. A decision by the higher courts that such classifications are unconstitutional would work a real hardship on the larger school districts especially. To obviate this situation I renew the recommendation that the school law be codified and that the necessary machinery to achieve this end be set up by legislative act.

TENTATIVE PROGRAM FOR PARENT EDUCATION.

The Need for Parent Education.

During the last quarter of a century, burdens formerly borne by the American home have been shifted to the schools. There is a tendency to make the school more responsible than it has been heretofore for the development of character. There is need for greater emphasis on character education, but the schools can not bear the entire burden. It must be borne in mind that the schools have the pupils only about 1000 hours out of the 8760 hours of each year. Presumably the child is under the influence of the parent during the remaining 7760 hours. In consequence there must be closer cooperation between home and school in the problem of character education.

I am impressed with the fact that in the handling of children, many American homes are out of step with the schools. Thirty years ago the rod was practically abolished as a means of discipline in the public schools. In consequence the schools were obliged to develop ideas of discipline based upon modern psychology and researches in character building. I think it will be conceded that the discipline in the average American school today is far superior to the discipline which prevailed in the average American school during the reign of the rod. It is also superior to the discipline which prevails in the average American home where the use of the rod is not forbidden. Some way must be found to harmonize the kind of training given in the school with that given in the home. Otherwise, character development will be interfered with.

It is not too much to say that in perhaps a majority of the homes of America parents are trying to bring up twentieth century children for twentieth century civilization by eighteenth century methods. The average parent knows little more about scientific methods of training children than did his great-grandparents. There is too much disposi-

tion to meet problems involving children on the spur of the moment rather than anticipate them and prepare to meet them in the light of known principles of character building.

One of the best things the school can do is to bring to parents the more significant results of research in child psychology, child hygiene, and character education. We have made significant advances in psychological research, in child hygiene, and character education. What we need in the building of character is to bring to bear upon the problems of the American home some of the principles of psychology and character education that have been worked out in research laboratories so that parents will understand what the schools are attempting to do in character education and give sympathetic cooperation in this field. Until we have such cooperation we shall not be able to develop character in the degree we should.

California Plans for Parent Education.

We have announced an experiment in adult education in California which we feel will be worth while. The experiment is being financed by the Laura Spelman Rockefeller Memorial of New York, which has generously made an appropriation of \$7,500 a year for three years. Our purpose in making this experiment is to assist parents in the discharge of their parental responsibilities in a more intelligent and efficient way. We recognize that we shall be among the pioneers in the field of parent education, and shall therefore proceed conservatively and experimentally. After we have blocked out the problem in the light of experimental work and developed a technique of parent education, we shall be prepared to extend the work to all the larger centers. We propose organizing five experimental classes. At four centers we shall offer a course to mothers of preschool children; at the fifth center we shall offer a course for fathers. These classes will meet every week for two hours, the time to be selected according to the convenience of parents who enroll. A nursery for the care of babies of mothers attending will be provided to serve two ends: first, that mothers attending shall be under no nervous strain concerning their children while such mothers are in class; second, that parents may have opportunity to observe children under direction.

About one hour of the time will be devoted to lectures on child psychology, character education, and child hygiene. The remaining hour will be devoted to discussion under the director's leadership of problems germane to the course, brought in by the parents themselves, and to the organization among the parents of simple projects in character education. In this way we shall be able to give a well organized course in child problems, assist parents in meeting problems as they develop and stimulate parents through the method of group research in the same way that teachers have been stimulated.

Organization of Work.

Following is the plan for the organization and direction of the work in parent education in connection with the public schools: The Superintendent of Public Instruction is the general director of the

entire project. Associated with him is a general committee consisting of the following:

Miss Ethel Richardson, representing the adult education movement.

Miss Maude I. Murchie, representing Smith-Hughes Home Making Work.

Dr. W. W. Kemp, representing the school of education of the University of California.

Mrs. E. R. Crum, representing the Parent-Teacher movement.

Dr. Mariana Bertola, representing the California Federation of Women's Clubs.

Mr. E. B. DeGroot, representing the Boy Scout and similar movements.

Dr. Elizabeth Woods, representing school research agencies.

Dr. Miriam Van Waters, representing corrective agencies.

Dr. Eleanor R. Stadtmuller, representing the State Bureau of Child Hygiene.

Dr. J. N. Force, representing the division of child hygiene of the University of California.

Mr. E. L. Hardy, representing the teachers colleges.

Mrs. Sue L. Fratis, representing the nursery school movement.

Miss Madeline Veverka, representing the kindergarten primary division of the public schools.

The general director has appointed as active director of the work Dr. Herbert R. Stolz, formerly State Supervisor of Physical Education in California. Dr. Stolz holds the degree of M.D. from the Stanford Medical School. He has had training and experience along the lines of physical education and character education. He has real sympathy with child life and with the progress of parent education.

Plan for 1926-27.

Classes have been organized for the year 1926-27 in the following centers:

1. Berkeley—Classes meeting weekly under the directors of Dr. Stolz. Class specializing on problems of the preschool child.

2. Oakland—Class for mothers of preschool children holding weekly meetings.

3. Washington School, Oakland—Class for fathers of adolescent boys. The class meets weekly.

4. Stockton—Class for mothers of preschool children, meeting weekly.

5. Sacramento—Class for mothers of preschool children, meeting weekly.

Classes will be conducted at these centers in northern California during the year 1926-27. It is planned to organize similar classes in southern California during the year 1927-28. Dr. Stolz will make trips to southern California from time to time during the year to keep in touch with parent education developments in the southern part of the state.

In organizing the classes we have insisted upon the community meeting the following conditions:

1. The school superintendent and school board must be genuinely interested in the project.

2. The parent-teacher clubs must give real sympathy and cooperation.

3. There must be real sympathy and cooperation on the part of those in direct charge of the adult education program.

4. The school board must make provision without charge for the following:

(a) A suitable classroom capable of seating about thirty parents.

(b) A suitable room for a nursery school.

(c) Heat, light, and janitor service.

(d) Reference materials needed for members of the classes.

The classes are limited to thirty members to be selected according to methods worked out by Dr. Stolz and each local superintendent. Effort has been made to have each class truly representative of the community. Members are pledged to attend regularly and for the full time.

Extension of the Work.

After the development of the course and of a reasonably satisfactory technique of parent education, we propose reducing the amount of time given by the active director to actual class work with parents, and assigning him for part-time to the work of training teachers of parent education classes, and to the supervision of parent education classes conducted in the public schools. Provision will be made for the training of directors of parent education classes who can be certified for work in the public schools. It is planned to make the parent education work a part of the special day and evening class program, in which case no additional legislation for the financing of parent education will be required.

If by such methods as have been outlined above we can help parents solve the problems of child training, we may succeed in having the home reassume some of the many functions it has been transferring to the school. This can undoubtedly be done to the advantage of the children who should have similarity of training both in home and school.

DEPARTMENT OF SPEECH CORRECTION.

In September, 1925, I appointed Mrs. Mabel Farrington Gifford Assistant Superintendent of Public Instruction in charge of the department of speech correction. The appointment of Mrs. Gifford was made possible through the generosity of the California Speech Foundation, which supplies funds for the maintenance of the speech department. Before her appointment Mrs. Gifford served several years as supervisor of speech correction in the San Francisco city schools, and had also been connected with the San Francisco State Teachers College. Mrs. Gifford was assigned to the duty of instructing public school teachers in methods of handling children who stutter, stammer, or show nervous hesitation in speech. She was also directed to make a survey of speech correction problems in the state.

Mrs. Gifford's services were made available without charge for teachers' institutes and for conferences with groups of teachers. Mrs. Gifford also conferred with city and county superintendents and conducted surveys in various counties.

I am pleased to announce that the donor who made possible Mrs. Gifford's appointment has agreed to finance her work for at least another year.

Classification of Speech Defects.

For convenience in classifying, the different speech defects may be thus arranged:

1. The nervous speech disorders, under which come stammering, stuttering, cluttering, and nervous hesitation.
2. Retarded speech in both normal and subnormal children.
3. Infantile substitutions not caused by mouth malformations.
4. Substitutions of sounds or imperfect speech caused by malformations of the speech organs.
5. Voice defects, not organic.
6. Voice defects after certain operations, such as cleft palate or adenoid.
7. Imperfect speech through partial deafness.
8. Aphasia, sensory or motor.
9. Foreign substitution of speech sounds, caused by foreign environment.
10. Sluggish enunciation due to poor muscular coordination, which may possibly have been caused by certain diseases of childhood.

Beginnings of Speech Work in California.

The first organized work in the schools of California in speech correction was started in September, 1916, in the San Francisco school department, under the supervision of Mrs. Mabel Farrington Gifford, at a time when the subject was still in its pioneer stage in the United States. Five schools were chosen as centers. The defective speech classes from the schools in each district assembled at their respective center one-half day each week. The other days of the week these classes received twenty minutes drill from the teacher assigned to accompany the pupils to the center. A complete record of each pupil was kept, consisting of conditions before and during correction.

The classes were divided into two divisions, class 1 consisting of stammerers, stutterers and cluttering cases, class 2 consisting of lisps and cases of infantile speech, faulty articulation and enunciation. Model lessons were given for class 1 in the physiological and psychological training for stammerers and stutterers with exercises for the development and control of the outer speech mechanism, establishment of confidence, emotional control and poise. Written instructions were given each teacher for the purpose of accurately following up the instruction given by the supervisor. For class 2, tongue, mouth, vocal gymnastics and special drills in phonetics and voice development were given. Articulation and enunciation exercises were clearly outlined and the schedule arranged for home practice.

Of the total enrollment of 1486 pupils, 39 per cent were enrolled in class 1; 61 per cent in class 2. The department received splendid co-operation from superintendents, principals and teachers of the entire school department. Parents and teachers rapidly became interested in the work, particularly from the view point of the greater efficiency of

the child. In the past, children having defective speech had been retarded in their school grades and general development, owing to their inability to properly express their ideas.

During the first year only primary and grammar grade cases were handled. In 1917 high school classes were added, which included not only nervous speech disorders, but also the correction of foreign pronunciation. The work grew steadily during this interval, and two full-time speech teachers were appointed to assist in teaching and visiting the 12 speech centers in the elementary schools.

During the spring term, January to June, 1924, the work was carried on in 90 schools, including 2 junior high schools and 6 high schools. The total number of stuttering and articulation cases treated was 2955, of which 1051 were stutterers and 1904 articulation cases (including foreign mispronunciation). Of the total number 2461 were either improved or corrected. The following table gives the individual group figures:

<i>Stutterers</i>		<i>Articulation cases</i>	
Gross enrollment	1051	Gross enrollment	1904
Corrected	281	Corrected	576
Improved	523	Improved	1081

During the last year, 1926, five full-time speech teachers have been added, covering 90 elementary schools, 5 junior high and 6 senior high schools with a grand total of speech defectives numbering 3180. Of this number 1032 were stammerers, 742 boys and 290 girls. Of the 2148 articulation cases, 1336 were boys and 812 girls. In the stammering group 235 were reported corrected and 712 improved. In the articulation report 494 were corrected and 1523 were improved.

A speech correction department was opened in Los Angeles, under Miss Alice Chapin, three years ago. Twelve teachers have been added to the staff and are covering 41 grammar schools and 18 junior and senior high schools. In 1926 the number of boys enrolled totaled 855 and the number of girls totaled 342, the combination number being 1197.

Speech Work in San Francisco Junior and Senior High Schools.

Simple work in general speech improvement was given in all 7-A classes and in 9-A classes.

This work included an understanding of simple mental hygiene:

- a. Fears—and how to overcome them.
- b. Likes and dislikes.
- c. How we can change ourselves.
- d. Poise—control—calmness.
- e. Anger instincts and their sublimation, etc.

The work brought good results and was greatly appreciated by the pupils. Most interesting reports were written by many of these adolescents, which were very gratifying. The teachers noted much improvement in general control, poise and calmness.

In the elementary and junior high schools four trained teachers have given full time to the work during the school year 1925-1926, handling 42 schools, each school receiving from 1½ to 3 hours time.

Sixty-one teachers, mostly opportunity teachers, have given part time to corrective speech work, of whom:

- 16 hold special state certificates for speech work;
- 24 have had special training (no certificates);
- 6 have had partial training for the special work;
- 15 have had no special training.

The work in the senior high schools is carried on by one teacher. It has been well organized.

Speech Survey of Sonoma County.

A partial survey of Sonoma County to ascertain the number of speech defectives in the public schools of that county was made by Mrs. Gifford in January, 1926. It was impossible to visit all the schools of the county, only the larger schools being visited.

Mrs. Gifford discovered during ten days' visiting, 25 stammerers and 132 articulation cases, making a total of 157 cases in the county.

During Mrs. Gifford's ten days' survey of the Sonoma County schools, she had the splendid cooperation of the teachers, principals, and the county superintendent of schools.

Miss Clark, the county superintendent, carefully arranged and advertised the centers, so that parents in the outlying districts could take advantage of this opportunity to bring their children in for examination. It was gratifying to see how many of the parents drove in to the centers in spite of the extremely cold weather.

This arrangement of centers enabled Mrs. Gifford to explain the causes and treatment of the various speech defects to both the parents and teachers. She also gave "first aid" treatments (lessons) to all the children.

From surveys in other cities and counties, it has been found that about 7 per cent of all the school children have one or more of the various speech defects. While a great many of the children having the minor speech defects, such as lisping and infantile speech, were not sent in to our centers, the number of recognized cases in Sonoma County amounted to approximately 150. This proves the need of trained speech teachers to instruct these children. Some of these children suffer from fears which keep them in a nervous state constantly. These fears should be removed by proper instruction. Most of the cases of stammering are caused by fears and emotional conflicts. Several other cases of defective speech were caused by defective hearing. Provision should be made for these cases to receive not only speech training, but also lip reading. Otherwise these children are greatly handicapped, not only in school, but in later social and business life.

Training Teachers for Speech Defect Work.

Under the University Extension Department classes are held for teachers covering the theoretical and practical phases in speech correction. Evening classes for adults having speech defects are also provided.

Between July, 1919, and June, 1923, the teacher-training work was carried on at the State Teachers College, San Francisco, where two courses were given, one to student teachers at the college, and the other,

an extension course, to teachers in service in the San Francisco School Department.

Speech Clinic in San Francisco.

In addition to the work given during the regular school hours, a clinic free to the public is maintained throughout the year at the Affiliated Colleges, under the auspices of the University of California Medical Department. Here on Saturday mornings classes are conducted for pupils, students and adults. Teachers are invited to bring cases from their various schools for diagnosis and individual instruction.

In 1915, this clinic was opened under the auspices of the pediatric department. Since then the other departments also have referred to the clinic all cases needing speech improvement. Every kind of a speech defect, from the simplest type—that of poor enunciation, in cases sponsored by interested teachers—to the most difficult, i. e., the nervous type, has visited the speech clinic at the University of California Hospital.

PROGRAM OF EDUCATION FOR PHYSICALLY HANDICAPPED CHILDREN.

The California school system makes reasonably satisfactory provision for the education of children who are normal physically, mentally and morally. However, the state is not making thoroughly satisfactory provision for children under physical handicaps. While provision has been made for a state home for deaf and blind children during the last 60 years, and while the educational features of the school for deaf and blind children have received increasing emphasis during the last two or three decades, it was not until 1903 that the organization of special classes for deaf children was authorized by law. Special classes for crippled and blind children were not authorized until 1921. Provision is now made for the organization of special classes for these three types of children, admittance being limited to children between the ages of 3 and 21 years. In the case of deaf children, all teaching must be by the pure oral system. Provision is also made for a teacher apportionment for each nine deaf or blind or crippled children, or a fraction of such number not less than five, actually attending a special class for that particular type of children. This means that approximately \$1500 per annum is set aside out of state and county funds for each nine children under the physical handicaps mentioned above, in case the school district establishes special classes for their education.

Undoubtedly a great advance has been made during the last five years in the education of deaf, blind and crippled children in special classes. However, a survey, admittedly incomplete, made during the last year, indicates that the state is not offering educational advantages to a great number of physically handicapped children.

Classification of Physically Handicapped Children.

The survey showed the following classification of physically handicapped children:

- (1) Blind.
- (2) Deaf.
- (3) Crippled.

(4) Children handicapped by poor health—tubercular, anemic, cardiac.

(5) Children whose sight is poor, requiring sight saving efforts.

(6) Children who are hard of hearing, necessitating special instruction differing from the teaching of the deaf.

(7) Children suffering with speech defects, which are classified and discussed elsewhere in this report.

Restoration and Education of Physically Handicapped Children.

Recognizing the magnitude of the problem, the Superintendent of Public Instruction recently called a conference to discuss ways and means of improving the education and extending means for the restoration of physically handicapped children. Before the conference was called the following advisory committee was appointed to formulate a statement of the problem for presentation at the close of the conference:

Mr. Ira W. Kibby, State Supervisor of Civilian Vocational Rehabilitation, State Department of Education, Sacramento.

Mr. Chas. B. Bills, Past District President, Rotary Clubs of California, Sacramento.

Miss Georgiana Carden, State Supervisor of School Attendance, San Francisco.

Miss Elizabeth Bates, Assistant Superintendent of Schools, Los Angeles.

Mrs. G. A. Reilly, Vice President, California Congress of Parent-Teacher Associations, Alameda.

Mr. H. R. Braden, State Department of Finance, Sacramento.

Mrs. Carrie Parsons Bryant, State Board of Education, Los Angeles.

Dr. Alvin Powell, Director, Alameda County Health Center, Oakland.

Dr. Herbert R. Stolz, State Supervisor of Physical Education, Sacramento.

Dr. Mariana Bertola, President, California Federation of Women's Clubs, San Francisco.

Dr. George R. Davis, Chairman, Rotary Committee on Crippled Children, San Francisco.

Dr. John Louis Horn, School of Education, Mills College.

Dr. Edward F. Glaser, State Board of Health, San Francisco.

Mr. Lewis B. Avery, Assistant Superintendent of Schools, Oakland.

This committee is representative of the various organizations and agencies interested in the physically handicapped child. In the course of the conference the committee brought in the following report, which I heartily endorse:

The committee recognizes that to accomplish this aim, two definite programs must be set up: (1) A program for the physical restoration of the handicapped child, when such physical restoration is possible. This, in many cases, will alleviate the handicap condition and make it possible to educate him as a normal child. (2) A program for the education of all handicapped children in California.

These two programs should be closely coordinated so that the child will receive the greatest possible benefit from both services. When possible, education should accompany hospitalization. However, inasmuch as the program for physical restoration will in all probability necessitate the setting up of new state machinery, the committee feels that this phase of the work should be referred to some organization such as the California Society for Crippled Children, or the California State Medical Association, for further study and report.

Educational Program.

The Advisory Committee believes that the educational program for the physically handicapped child should consist of three steps:

(1) A state wide program to provide elementary education for all physically handicapped children who can not fit into the classes of the regular school successfully.

(2) A state wide program to provide secondary education for all handicapped children of high school age and to provide special occupational training for all of those who have a physical handicap which limits them in the selection of an occupation.

Many children have a physical handicap that does not prevent them from attending regular classes but which does limit their scope of possible occupations. Such individuals need special training to fit them for special occupations wherein their physical handicap will not be an occupational handicap.

(3) A program of placement to assist those who are trained in an occupation in securing suitable employment which is in keeping with their particular disability. A follow-up program should be a part of the placement program so as to determine how effective the training program has been.

District Must Provide Training.

The committee believes that this program should be such that any handicapped child needing special training may demand such training, and that the district wherein he resides must provide it, or must furnish such funds as are necessary for the child to be trained where special training is given. This program of training can be carried out either through (1) home teaching; (2) special class instruction; (3) providing transportation for those who are physically unable to go to school but are able to attend regular classes; (4) institutional training; (5) correspondence training with tutorial assistant.

Nature of Training.

The elementary course should parallel the ordinary elementary school work, fitting the child to enter the secondary phase of education.

The first part of the secondary school program should be of an exploratory nature, such that will bring out the interests, aptitudes and physical and mental capacities of the student.

The second part of the secondary program should be based on careful counselling and advisement, taking into consideration the physical handicap of the student and the possible occupations that he can fit into. It should consist of (1) a well rounded program of cultural subjects; (2) training for citizenship; and (3) vocational training toward a definite occupational objective.

It is recognized that an individual may have a handicap that is no serious bar to his entering the regular elementary and academic courses but that will constitute a serious occupational handicap. Special occupational training should then be provided for such individuals.

Inasmuch as it will be difficult to conduct the secondary school training through home teachers, provision should be made whereby such students can be brought together so that classes can be organized in certain centers or in an institution where special training can be given. When the students are required to leave their home districts, provision for maintenance should be made.

The third phase of the secondary educational program should consist of placing the individual in employment so that he can utilize his occupational knowledge. In order to obtain the best results in accomplishing the third phase of this program, it will be necessary for the State Department of Education to provide for a study of those occupations that are carried on in California, that are best suited for different types of physically handicapped persons and to determine where this employment can be found. The department should then work out the type of training best suited to fit such handicapped people for these different types of employment.

Problems of Finance and Teacher Training.

Inasmuch as it is necessary to provide special training for handicapped children, the cost will be greater than the cost for educating normal individuals. An equitable method of distributing these costs between the district, the county and the state should be provided.

The committee furthermore recognizes that the training of handicapped children will demand specially trained teachers. It therefore urges that in order to obtain teachers best fitted for this work, special training eventually should be required of all such teachers. These teachers should therefore

receive a higher remuneration than the regular teachers because of this extra training.

The teachers colleges should be urged to study this problem and to set up such courses as will prepare those teachers who can best fit into this type of work.

The education of the handicapped child is a new and special problem and will need careful promotion, attention and supervision which the district cannot adequately provide. Provision should therefore be made for the State Department of Education to appoint such experts as are needed to properly organize, promote and supervise this work.

IMPROVEMENT OF THE TEACHERS' INSTITUTE.

Original Purpose of the Institute.

The institute has served a very useful purpose in California, and is still serving a useful purpose. However, the nature of the institute has changed very greatly as the needs of the profession have changed. When the institute was first established, there were few professionally trained people in the state. In consequence, the programs of the early institutes dealt very largely with methods of teaching. Discipline also came in for much attention. However, considerable time was devoted to topics of general interest, particularly to moral and scientific discussions with a view to broadening the teacher's outlook. With the growth of university and normal school education, the institute gave less attention to discussion of methods and information topics, and more attention to the discussion of educational aims and values and the organization of the course of study. The chief purpose of the institute in the eighties and nineties was to present new professional viewpoints to teachers, and give professional inspiration. The gathering also afforded the superintendent opportunity to acquaint teachers with changes in local school organization and the county or city course of study.

Changes in Character of Institute.

Shortly after 1900, we note another significant change of emphasis, due to the growth of the California Teachers' Association. County superintendents began to call their institutes in connection with the annual meeting of the California Teachers' Association. With the growth of this movement, methods of teaching as an institute topic fell further into the background. Local teaching problems were given less emphasis, particularly in cities where grade meetings held after school served to give opportunity for the discussion of such problems. The inspirational element began to command greater attention. However, the chief advance traceable to the larger meetings was the development of a spirit of greater professional solidarity and the finding of common professional ground. The meetings were large enough to justify the organization of special sections such as the high school section, the elementary school section, the administration section, and the various subject sections. Undoubtedly the larger meetings yielded greater professional results. However, it must be borne in mind that many counties did not join the larger meetings because of distance and pressure of local merchants to keep the institute at home. These counties were obliged to follow the traditional plan, emphasizing methods and local problems.

Shortcomings of Present Plan.

In recent years, because of the growth of the large section meetings which succeeded the general state meeting, many school administrators and teachers have suggested a reorganization of the institute to secure better results. Bigness of teachers' meetings is desirable for certain purposes, but bigness may not be so desirable for other purposes. Undoubtedly big meetings are of great value from the standpoint of inspiration and solidarity. The question is, "How can we conserve the values of the large meetings, and at the same time make better provision for contacts that will enable superintendents and teachers to discuss problems of interest to special groups, and problems more or less local?" Each superintendent has a special program which he is endeavoring to carry out. How can he utilize the institute to help carry out that program? Obviously such problems and projects can not be discussed in great meetings representing many counties and cities.

Proposals for Reorganization.

We must of course conserve all the good in the large meetings—the connection with teachers organizations, the inspirational values and the opportunity for finding common professional ground. My belief is that we can make provision for special and local needs without sacrificing any of the value of the larger meetings. In order to do this, however, the law should be amended so as to eliminate certain outworn restrictions on the length and time of meetings. In certain rural counties where teachers are for the most part inexperienced in the county school organization, at least five days at the beginning of the school year might be devoted to an analysis and discussion of the course of study, conferences with the superintendents and rural supervisors, discussion of the handling of tests, school organization and similar local matters, with considerable time given to inspirational and general professional topics. Such a program could probably be arranged with the cooperation of one of the teachers colleges and the university. Such careful planning and discussion of school work is very desirable in view of the lack of close supervision in rural districts. However, even in rural counties, two days should be reserved for attendance upon large section meetings of the C. T. A. if such meetings are held within reasonable distance. Such section meetings should be scheduled at the close of the fall term, and at points convenient to teachers.

Institutes in Cities.

In cities also two days at least should be reserved for the section meetings of the C. T. A. This makes provision for the development of professional solidarity. Grade meetings can be held from time to time after the regular school day, as at present, for the discussion of local school problems. However, interim inspirational meetings, occupying not more than four half days during the year, should, I believe, be scattered throughout the year. Each city would plan its own interim meetings as it sees fit. Instead of inspirational meetings lasting four or five days, I believe we should try half-day meetings every two or three months, such meetings to be addressed by speakers who have real professional messages. Speakers from abroad could be scheduled for a circuit of cities. Under this plan we could have pro-

professional inspiration and discussion of ideals in smaller doses, and in smaller groups, with the certainty that more good will come from such a plan than from the present plan. Moreover, the inspiration given could be pointed toward the improvement of teaching in that particular community.

In lieu of attendance on two of the four interim meetings, I believe that teachers should be permitted, with the approval of the superintendent, to offer equivalent time in attendance upon such professional associations as the Association of Teachers of English, the Association of Art Teachers, the Association of Science Teachers, etc. Attendance upon these meetings should be encouraged inasmuch as they are helpful in giving inspiration and vision in the special field in which the teacher may be working.

Superintendents Asked to Consider Plan.

Certain of these suggestions were sent out in the form of a bulletin to county and city superintendents in August, 1925. Following are excerpts from the bulletin:

In a recent conference with me, the presidents of state teachers colleges expressed themselves as willing to cooperate with county superintendents in arranging a new type of institute program.

The new type suggested can not be adopted without the cooperation of the teachers colleges. It is suggested that a program of unit courses be constructed dealing with practical problems, such courses to cover a period of one week and to be conducted by members of the faculty of the teachers college and rural supervisors of the county, under the general direction of the superintendent. For example, a unit course entitled "The County Course of Study" and involving a careful study of the county course might be offered; another course in "County School Organization," including such topics as promotion, graduation and the use of tests or examinations, might be offered. In addition to such practical courses as I have mentioned, inspirational lectures might be given from time to time.

For teachers completing the course covering a period of one week, the teachers college might allow one unit of credit toward graduation, or toward higher certification. This plan is a combination of the summer session and old-time institute plans but has the advantage of being shaped to meet local needs.

No general proposal as to program or cost can be made at this time, but in counties situated within reach of a teachers college it is certain that an arrangement of this kind may be developed, thus making the institute more profitable without increasing the cost. Of course, if such a plan were adopted, the institute could best be held at the beginning or at the close of any school term thus avoiding a midterm interruption of school work. If the possibilities of this plan appeal to you I would suggest that you discuss the matter with the president of the teachers college nearest you.

The Chico Joint Institute, September, 1926.

In accordance with the suggestions, a joint teachers' institute, embracing the teachers of several northern California counties, was held at Chico State Teachers College in September, 1926, under the direction of President C. M. Osenbaugh, who reports his experience as follows:

At the 1926 annual meeting of the college presidents, Superintendent Wood suggested that the State Teachers College take a more constructive interest in the county institutes. Previous to this time Chico State Teachers College had prepared a program for one of the three days of the Tehama County Institute. The teachers motored to Chico for the day. They declared that one day the most profitable of the three.

For the past two years the following county superintendents, Mrs. Long of Plumas, Mrs. Cunningham of Shasta, Mrs. Gray of Sutter, Mr. Henderson

of Tehama, Mr. Berry of Butte and Miss Malaley of Yuba, have been meeting at the State Teachers College every month. In these conferences common problems are discussed and a definite program of study is pursued for the year.

Acting on Mr. Wood's suggestion Chico State Teachers College presented to the above named county superintendents a plan for a study institute to be held at the State Teachers College for the week beginning September 13th. Their reaction was immediately favorable.

The college requested these county superintendents to submit a list of subjects that would be most profitable for their teachers in service. These subjects were immediately submitted and the president of the college presented a plan in detail for the institute.

The collegiate institute of 1926 was the result. In addition to the county superintendents above mentioned, the teachers from Lassen, under Superintendent Norwood, and the city teachers of Chico, under Superintendent Camper, took part in the institute.

The outstanding features of the plan were as follows: Each subject had to carry with it the required hours of recitation and preparation to secure one college credit. In order to meet this requirement recitation periods in each subject were offered each day for the five days. These periods were an hour and ten minutes in length, one recitation being given in the morning and one in the afternoon. In addition to the above, round tables were conducted each day. A teacher desiring college credit had to attend each of the ten recitations given in the subject of her choice and also to attend at least one of the round tables. At the close of the institute a test was given to those teachers who desired college credit. The program of hours was as follows:

9.00-10.10—First recitation period.

11.00-12.00—Round table.

1.30-2.40—Second recitation period.

The following subjects were offered:

Government of the United States.

Europe in the Twentieth Century.

Composition Teaching in the Grades.

Plays and Games.

Social Science, with emphasis on social program in the Elementary School.

Healthful Living.

Geography of California.

Arithmetic in the Primary Grades.

Two courses in Reading in the Primary Grades.

Upper Grade Reading Methods.

Music—Intensive study of state music texts.

School Administration—Advanced.

Art.

Educational Tests.

Games, Dances and Posture Drills for Elementary Schools.

A course for the men in Physical Education.

It was the purpose of the college authorities to permit a first choice of subjects as far as possible; this was done in nearly every case. Seventeen round tables were conducted each day by the college instructors. The teachers were requested to submit questions for discussion for each day's round table. The round tables were so popular that, even though the attendance was compulsory for only one, they were as well attended as the subject recitations. The questions submitted by the teachers were along the line of difficulties that they had had in their previous teaching. Their questions covered the entire elementary field, in administration, discipline and subject matter.

The high school teachers met at the Chico high school and continued in session for three days. They did not pursue the study type of institute but approximated it as far as possible. The high school teachers went on record unanimously for a study type of institute in the future, the instructors to be obtained largely from the universities.

The new type of institute was pronounced a success as indicated in the following summary:

In answer to the question, "Do you approve this type of institute?" 639 answered Yes, 7 No, and 6 In part.

Six hundred forty-four teachers out of a total of 652 requested the institute to be repeated.

A majority of the teachers were in favor of the study type annually; the others, biennially.

Five hundred ten teachers took the work for credit. No one taking it for credit failed, although the requirements were up to the usual college standard. One hundred received a grade "A," 220 "B," 163 "C," and 21 "D." Nearly all of those not taking the work for credit were enrolled in primary classes, they having previously had credit in these subjects.

Many requested a two weeks' study type of institute every other year.

Constructive suggestions that were made by the teachers themselves will improve this type of institute very materially.

The New Plan Successful.

That the new plan for teachers' institute may be made successful is the unanimous opinion of the six county superintendents uniting in calling the Chico institute. In their report to the Superintendent of Public Instruction they stressed the following points in favor of the new type of institute:

(1) The range of subjects offered is broad, enabling each teacher to select for special study one subject in which she is specially interested, or in which she needs special help. The teacher is not obliged to listen to lectures rehashing what she already knows, nor does she have to feign an interest in a subject which is not real. The interest in the institute was far greater than in the old type of institute because the work done was more practical.

(2) The new type of institute tended to lift the older teacher out of ruts into which they had fallen, and gave them a new interest in school work. They caught a vision of teaching which they carried back with them into their classrooms. Beginning teachers were given an opportunity to get expert assistance in the teaching of subjects with which they were not thoroughly versed.

(3) Teachers got something that they could carry back to school and use.

(4) The teachers felt that they were an active part of the institute. They appreciated the opportunity to do something other than listen. They felt the stimulus that comes from intensive study, reading and discussion of problems. One superintendent reports that the morale of the institute was the best he had ever observed, because all the teachers were interested and in dead earnest.

(5) The unit of credit given was an incentive to satisfactory work. Teachers earning such credit, and becoming acquainted with opportunities afforded by the teachers college, were undoubtedly encouraged to go to summer sessions thereafter.

(6) A closer relationship was established between the teachers college and the schools of northern California. The teachers college is now regarded as a service station, with help available to any teacher in northern California.

(7) The institute provided opportunity for grouping teachers homogeneously according to their interest and problems. The rural teachers especially appreciated this opportunity.

The reports of the superintendents concerning the success of the new type of institute held at Chico lead me to commend again this type of institute to all superintendents of the state.

I conclude this discussion with emphasis upon the need for preserving all that is good in our present institute plan. The suggestions for

improvement are offered in the hope that this splendid agency which has served the California school system so well may be made to serve present needs more effectively.

THE ELEMENTARY SCHOOL COURSE OF STUDY.

Research Results in Revision of Course of Study Laws.

Researches in the elementary school curriculum begun in October, 1924, under a grant made by the Commonwealth Fund of New York have already brought very satisfactory results. Upon the basis of data gathered by the director of the study, Dr. William Chandler Bagley and his associate, Dr. George C. Kyte, the legislature of 1925 passed an act reducing the number of subjects required by law to be taught in the elementary schools from 32 to 12, with provision that local school authorities may add subjects not exceeding three in number to meet local needs. This law marks a real step in advance. It has made possible the working out of courses of study and of daily programs on a reasonably satisfactory basis, which was not possible under the old law. The school time need no longer be dissipated in a great variety of recitations because of legal prescriptions.

It needs to be pointed out, however, that much remains to be done to make the new law fully effective. There is much material socially useful and valuable in the twenty subjects that were eliminated. The school authorities are now faced with the task of selecting the socially significant material in the subjects eliminated, and integrating such materials with the materials taught in the twelve required subjects. For example, materials in humane education should be introduced into reading and language courses; thrift teaching and fire prevention should be made a part of civics; and instruction in the evil effects of alcohol and narcotics should be made an integral part of the work in hygiene and in manners and morals.

Machinery for Curriculum Revision Suggested.

The California Curriculum Study will fall far short of its purpose if its significant recommendations, based upon data assembled, are not embodied in revised curriculums in California. Just how this desirable result may be achieved is a matter for serious consideration. It has been suggested that the State Department of Education be charged by law with responsibility for prescribing minimum standards for courses of study made by local school authorities. However, I am doubtful whether this plan would be satisfactory unless a commission were appointed representing the state department, teacher training institutions, county superintendents, city superintendents, principals and teachers. After all, the course of study is merely an outline of requirements in the various subjects, and it may be vitiated in large part if the requirements are not acceptable to the teaching body. A commission such as I have suggested would guarantee that the requirements would be acceptable to the teaching body.

The findings of the California Curriculum Study will be published in a volume of several hundred pages in the near future. On the basis of this scientific study, genuine curriculum revision can be achieved provided the necessary machinery for making the study

effective is set up. I recommend that a commission be created to make the work of curriculum revision effective. Such commission should serve without salary, but the actual and necessary traveling expenses of members should be provided. The total expenses of such a commission should not exceed a thousand dollars a year.

TEACHER TRAINING AND CERTIFICATION.

High Standards for Certification.

The teacher training institutions in California, both public and private, have shown a remarkable spirit of cooperation in working out a progressive program of education. California is in the very first rank in the percentage of trained teachers employed in the schools. In the elementary schools 85.15 per cent have had either normal school or college training. In the high schools an even larger percentage of teachers are professionally trained, practically all high school teachers except those teaching the commercial and other vocational arts being college graduates. The high standards of certification in California account in large part for this splendid showing.

During the last two years the following advances in certification are to be noted:

Administration Credential.

(1) The administration credential authorized by the legislature of 1921 has become fully effective. When this credential was introduced it was found necessary to grant it to all persons then holding regular administrative positions in the public schools, and to all other persons who at that time met the maximum requirement of five years of successful experience in administration. Beginning January 1, 1925, the Commission of Credentials has declined to grant administration credentials on the basis of experience only, and has held all candidates for this credential for a full half year of specialized work in school administration. This action of the commission guarantees that school administrators charged with duties as superintendents or principals will have special qualifications for such work. The time has passed for assuming that any successful teacher can successfully administer a school. School work has become so highly organized, so greatly differentiated, as to demand that persons employed to administer it shall have special preparation for the work. We recognize that during the next four or five years we shall be in a period of transition, during which we can not insist that all candidates for the administration credential shall have completed the full fifteen units of work before the credential is granted. In order to meet the demands of the schools we have been obliged to admit to an examination qualified teachers who have completed six units of work in administration subjects, and grant to candidates who pass the examination, limited credentials with renewal conditioned upon the completion of the remaining nine units in school administration.

Supervision Credential.

(2) The special credential in supervision is now fully operative in the schools of the state. The requirements for this credential are also

high. For the credential authorizing one to conduct general supervision, fifteen units of work in supervision subjects is required. For the special supervisor's credential, authorizing supervision in a special subject, ten units of work in supervision subjects is required. For the credential authorizing one to serve as head of a department in a high school five units of work in supervision subjects is required.

General Secondary Credentials.

(3) In the requirements for the general secondary credential no essential change has been made. However, the annual teacher training conference, held in September, 1924, went on record as favoring the following plan as a substitute for the present plan:

The student must meet requirements in three groups of professional subjects, as follows:

Group 1. A total of five units in practice-teaching and methods of teaching including at least three units in actual teaching practice.

Group 2. Seven units of work selected from the following courses:

- (a) Principles of secondary education.
- (b) Public education in California.
- (c) Civic education.
- (d) Methods and management of instruction.

Group 3. Six units to be selected from the following courses:

- (a) Organization and administration of education (secondary or public).
- (b) Educational psychology.
- (c) Theory of Education.
- (d) History of education.
- (e) Such other work as may be substituted with the approval of the head of the department of education in the institution concerned.

This recommendation was adopted in June, 1925, when the requirements for the general secondary credential were open to revision.

Special Secondary Credential.

(4) The special secondary credential requires four years of work beyond graduation from high school, or the equivalent. The time requirement is one year less than that for the general secondary credential. The teacher training conference held in 1924 suggested that the requirement for the special secondary credential be advanced to five years beyond graduation from high school, or the equivalent, thus putting the special secondary credential on a plane with the general secondary credential. I heartily endorse this suggestion in view of the fact that there is no dearth of teachers in most of the special fields.

General Junior High School Credential.

(5) The general junior high school credential is now granted on the completion of four years of college work, including at least fifteen units of work in education. The teacher-training conference in December, 1925, recommended that eighteen units of work in professional education courses be required for the junior high school credential, the work to include the principles of elementary education. It also recommended that the credential thus granted should include both the junior high school and elementary school field. This would mark a departure from

the present policy of granting general junior high school credentials to cover the junior high school field only.

New Types of Credentials Authorized.

(6) During the biennial period the following named types of credentials were added to the list of credentials granted:

1. A special credential in academic subjects.
2. A special credential in research and guidance.
3. One-term lecture credentials.
4. Special credentials in science.
5. The junior college credential.
6. The special credential in parent education.

Additions to List of Accredited Institutions.

Between July 1, 1924, and June 30, 1926, the following institutions were accredited for the issuance of the general secondary credential:

Dominican College, July, 1924.

University of Arizona, July, 1925.

University of Oregon, July, 1925.

Boston University, December, 1925.

Recommended Policy of Teacher Training.

The time has come when California should more clearly differentiate between the functions of the various types of teacher-training institutions. My recommendation is that, inasmuch as five years of work is required for the general secondary credentials, training for that credential should be confined to institutions of university or college grade that offer a full year of graduate work and grant the Master of Arts degree; that, inasmuch as the primary purpose of the teachers colleges is the training of elementary classroom teachers, the larger universities be encouraged to discontinue the training of classroom teachers for the elementary schools, leaving this field to the teachers colleges; that, inasmuch as the teachers colleges do not offer graduate courses, the universities which maintain graduate schools of education shall be encouraged to offer advanced courses in elementary education for teachers of experience, and others who are preparing for higher work in elementary education.

It is my judgment that any other place for the apportionment of teacher-training work will result in extravagant expenditures, and ultimately be detrimental to the advancement of education in the state.

Professional Degrees in Teachers Colleges.

In 1921, the legislature passed an act authorizing the State Board of Education to grant to the teachers colleges the privilege of conferring the bachelor's degree in education. The state board established standards for the degree and has authorized the several teachers colleges to grant degrees as follows:

Majors in Which Teachers Colleges Are Authorized to Grant Degrees.

Chico—

Elementary Education.
Elementary and Kindergarten School Education.
Home Economics.
Occupations and Home Mechanics.

Humboldt—

Elementary Education.

Fresno—

Elementary Education.
Elementary and Junior High School Education.
Art.
Home Economics.
Music.
Physical Education.

San Diego—

Elementary Education.
Elementary and Junior High School Education.

San Francisco—

Elementary Education.
Elementary and Kindergarten School Education.
Junior High School Education.

San Jose—

Elementary Education.
Junior High School Education.
Elementary and Kindergarten School Education.
Home Making.
Music.
Art.
Occupations and Home Mechanics.

Santa Barbara—

Home and Community Occupations.
Home Economics.
Elementary Education.
Art.

It is my opinion that the granting of the degree privilege to the teachers colleges has resulted in advancing the prestige and services of these institutions, to the advantage of the elementary schools of the state. However, I realize the danger of expanding the liberal arts courses of the teachers colleges until such courses will crowd out the teacher-training courses. This would be highly detrimental to education in California. It is my judgment that every precaution should be taken to maintain the teachers colleges of the state as teacher-training institutions and that efforts to effect their conversion into liberal arts colleges should be opposed.

THE PLACEMENT OF TEACHERS.

The placement of teachers is a problem in which the state is vitally interested. Teachers should be placed where they can do their most effective work, and school districts needing teachers should be given such service as will enable them to get the best teachers available. At present, the University of California and the several teachers colleges maintain appointment offices whose business is to serve the schools and teachers who have been students of such institutions. Private teacher-

training institutions also maintain appointment facilities, and the California Teachers' Association maintains a placement bureau, the expenses of which are paid by the teachers served. Private teachers agencies charging the teachers who are placed as much as 5 per cent of their annual salaries also assist in placement. There is need, however, for a careful study of the placement problem to insure greater efficiency and better service. So far as the facilities at the state office will permit, such a study will be made during the next two years. After the study has been made it will be possible for the state department to make recommendations that will render the work of teacher placement more effective.

EXCERPTS FROM THE REPORTS OF PROGRESS SUBMITTED BY PRESIDENTS OF STATE TEACHERS COLLEGES.

CHICO STATE TEACHERS COLLEGE.

C. M. OSENEAUGH.

The most notable increase in our enrollment has been along the line of higher education—more advanced courses in English, mathematics, language, social science, etc. The candidates for degrees show a decided increase in number. Although the increase in the enrollment of male students has been quite marked, the demand for young men graduates has been greater than we could fill.

Improvements at Mount Shasta Summer Camp have been made, but the enrollment is still limited to two hundred fifty on account of lack of housing facilities. It is hoped to be able to accommodate four hundred during the next few years. The curriculum up to the present time has been made with the view of serving our own students. The curriculum for next year will be arranged more for teachers in the service and for those seeking to meet credential requirements.

We have had extension classes in Redding, Red Bluff, Oroville and Chico for the past few years.

The lengthening of the course to three years has added academic strength to the institution and we believe our graduates are going out better prepared than ever before. We are serving the largest territory served by any college in the United States. The territory is sparsely settled, but the percentage of growth is increasing rapidly.

SAN FRANCISCO STATE TEACHERS COLLEGE.

A. B. ANDERSON.

Perhaps the outstanding feature in the development of the State Teachers College at San Francisco during its recent history has been the securing of a permanent site and the completion of a building plan as a goal for its development during the next ten years. The plan involves the expenditure of a million and three-quarters dollars, or more, and will probably take eight or ten years for consummation. The institution has adopted a policy of asking for several units in each biennial budget. The first unit of the plan, the gymnasium, was completed in September, 1924. The second unit, a kindergarten-primary building of five rooms, is now completed and will be open for use at the beginning of the coming fall semester.

The college also holds a valuable piece of property located at North Beach known as People's Place. It was formerly operated as a social center by a group of people interested in the furthering of good citizenship. A few years ago this group generously turned it over to the Teachers College with the idea that a foreign kindergarten should be conducted there as well as classes in citizenship.

Another outstanding feature of the recent development of this college has been the establishment and continuation of individual instruction in the elementary department of the college. This is the parent school of individual instruction and it is gratifying to note how the idea is spreading into other parts of the country.

San Francisco Teachers College is preeminently a professional school. It has hewed strictly to the line of teacher training. Its campus and its organization are concentrated on the problem of training a better type of school teacher for the public schools of California.

SANTA BARBARA STATE TEACHERS COLLEGE.

C. L. PHELPS.

As the school year 1923-24 drew to a close, two things were apparent. One was that the plan of practice teaching which had been carried on in the city school system exclusively was no longer satisfactory and the other was that the increase in enrollment in the college rendered the classrooms and equipment entirely inadequate. Relief was sought in two very definite ways. In the first place, the institution undertook on its own account to construct during the summer session of 1924 a building forty by eighty feet and two stories in height, to extend the shop facilities, and to furnish classrooms for the beginning of an elementary school. Following this, a new building was sought from the legislature which met early in 1925. This latter building was to consist of an auditorium, a library and administrative offices. The combination shop and classroom building with reenforced concrete and heavy frame walls was constructed by a carpentry class during the eight weeks' summer session of 1924. Following the construction of this building by the students, the legislature made the necessary appropriation for the new administration building, which has not yet been built. During this period, the regular attendance has increased from 378 to 526 for the current year with a total enrollment of 773. The need for additional room is very acute.

During the past two years, the whole program of work has been readjusted with two ideas in view. The first of these is that a teacher should have as much general education and culture as possible while at the same time the specific professional training should be as liberal and extensive as it can be made within the limits of the course. Second, the idea has prevailed that material which will contribute to the former kind of development should be placed almost exclusively in the lower division and material of the latter kind in the upper division. With the development of the three-year course as a requirement for the certification of elementary teachers, complete four-year courses leading to a degree have been set up for all lines of work carried in the institution.

During the first three or four years of our collegiate life, the question was constantly raised as to the value of the A. B. degree which the

college was authorized to confer. This was a perfectly natural question which could only be answered by the presentation of such degrees to other institutions for evaluation. During the year just past, Columbia University and Stanford University have definitely recognized the degree of this institution as a basis for graduate standing in those institutions. With such recognition, there is no further question as to the value of the degree which the institution confers.

FRESNO STATE TEACHERS COLLEGE.

C. L. McLANE.

The State Teachers College of Fresno has continued to grow, not only in registration and attendance, but in its general standing as an educational institution in the San Joaquin Valley. The initial enrollment for the semester beginning September 13, 1926, is 1406 as compared with 913 two years ago when the last biennial report was made.

Six acres of land were purchased with the \$50,000 appropriation made at the last session of the legislature, and the agriculture equipment in the way of green houses, lath house and propagating plant, was moved to the adjacent tract, leaving the original campus free for future permanent building expansion.

As evidence of the interest and support accorded the college by the community, the citizens of Fresno financed and erected a fifty thousand dollar stadium for the institution. The seating capacity of the stadium, when brought up to its maximum capacity, will be about twenty thousand, and will take care of the athletic and recreational needs of the college for many years.

The school of liberal arts has kept pace with the growth of the school of education, or teacher-training division. Most young people in this section of the San Joaquin Valley who are ambitious to undertake higher educational work of a general nature are looking to the Fresno college to furnish this work for the first two years, at least. The college is well equipped in the way of faculty, laboratories, and library, to carry on this liberal arts work. Besides the regular courses usually offered in the lower division of the leading colleges and universities of the state, courses in commerce, agriculture, engineering, and mechanic arts of a practical or vocational nature are offered to such as do not expect to transfer to another institution for the completion of their college careers.

The division of education has been undergoing rather extensive reorganization in order to meet the added responsibilities which developed from increased demands for upper division courses. The gradual transition to the three-year curriculum for elementary teachers, basing professional work upon a broader foundation of collegiate courses in science and social studies, has made possible much higher standards and more thorough-going courses in the field of education. At the same time a growing demand for advanced courses leading to the degree has made further extension of offerings in education necessary. Members of the instructional staff have accepted the inconvenience of having many of the advanced courses scheduled at late afternoon or evening hours in order to enable teachers in service to enroll for such work. Such enrollment in the past two years has exceeded 500 teachers.

The summer session of the college, known as the Sierra Summer School, is held at Huntington Lake in the Sierra Nevada mountains. It has steadily continued to grow in attendance and curriculum since its establishment in 1914. A site of forty acres has recently been acquired on the north shore of the lake. A commodious building was completed last spring and the new plant was occupied for the session of 1926. The new site, with the cooperative plan of housing and boarding made with a local summer resort, will afford practically unlimited accommodations for the future, so far as physical equipment is concerned.

HUMBOLDT STATE TEACHERS COLLEGE.

R. W. SWETMAN.

The enrollment of 275 for last year at Humboldt State Teachers College, shows an increase of 72 per cent over the regular enrollment for the year, two years previous, while the 1926 summer session enrollment of 276 shows a 79 per cent increase over the 1924 summer session enrollment. During the same period the enrollment in men increased from 24 to 64, an increase of 166 per cent. Analysis of the 1926 summer session enrollment shows that our students came from 76 different communities in California scattered all the way from Riverside and Redlands to Yreka, and from five states outside of California, giving evidence that Humboldt is no longer being limited to a local institution.

During this same period the number of officers and employees has been increased to 24 from 18. This has made possible greater specialization on the part of faculty members and the addition of much needed elective courses.

A significant feature of the work of the college during the last two years has been the organization of a system of self-government in all matters pertaining to the students. Thus the students have at their disposal a most valuable laboratory course in citizenship preparatory to civic leadership later on in the communities where they will teach.

SAN DIEGO STATE TEACHERS COLLEGE.

E. L. HARDY.

The enrollment in the San Diego State Teachers College has increased during the last two years from 1198 to 1553.

Since the time when, twenty-eight years ago, the institution opened its doors as a normal school, the history of the development of the curriculums offered shows an increase from the single teacher-training curriculum offered in 1898 to nine curriculums in teacher-training and twelve in the field of the junior college, to be offered in 1926-27. One additional curriculum should be provided for in the budget of 1927. The demand for kindergarten and kindergarten-primary teachers in the city of San Diego and in the larger suburban communities has reached such proportions that a department of kindergarten-primary training should be added to the teacher-training organization of the college.

In the matter of a new site, the situation remains *in statu quo*, pending action of the city council on a petition for a referendum vote of the people of San Diego on the question of offering to the state a site of 125 acres located in the northeast corner of Balboa Park.

SAN JOSE STATE TEACHERS COLLEGE.

H. F. MINNSEN.

The two years just closed mark a period of quiet accomplishment. The course of study has been revised to meet new needs in kindergarten, elementary, junior high school and secondary education. A pre-kindergarten school and a junior high school have been established. We have been given the degree-granting privilege in the fields of art, music, home making, and occupations and home mechanics. We hope to have the same privilege in the field of physical education very soon.

A recreational field of ten acres is now being purchased which will promote progress in the field of physical education. The Edwin Markham Health Cottage, a nine-room stucco building, which has been under construction since last summer, was entirely a student project, financed by sales and contributions, and in part constructed by college classes.

Classes in journalism have been organized. Emphasis has been placed on student participation in debating and dramatics. The caste of the dance drama, "The Nightingale and the Rose," presented in conjunction with the Fiesta de las Rosas, included the entire student body.

EXCERPTS FROM THE REPORTS OF PROGRESS SUBMITTED BY PRESIDENTS OF SPECIAL SCHOOLS.

THE CALIFORNIA POLYTECHNIC SCHOOL.

B. R. CRANDALL.

In order to reach a proper estimate of the development of this school in the past two years, many features should be considered, significant among them being that of enrollment. One hundred eighty-nine students in 1923 is reported as being the highest enrollment until this year when it suddenly jumped to two hundred fifty-five regulars and forty-four specials. Its distribution is also interesting—eighty-one communities and cities being represented, scattered through the entire length and breadth of the state. The general character and standard of the student body has improved perceptibly. More high school graduates and more girls are among the reasons for this improvement.

The home-making department was reopened with twenty girls in the regular course and forty-four women and girls in short courses. Double that number applied but owing to lack of instructors could not be accommodated.

The next largest per cent of increase in enrollment was in engineering. These graduates are in strong demand and the course is effective. Many agricultural students take this course because of the extensive use of power machinery and electricity on farms today. The enrollment in agriculture has increased. Growth in the printing department is about the same as that of home making. The academic department has the least increase.

CALIFORNIA SCHOOL FOR THE BLIND.

R. S. FRENCH.

Steady progress has been made in impressing on the people of California, particularly the public press, the fact that the state maintains

educational institutions for its sense-defective children and that these institutions are not homes or corrective or custodial institutions but purely educational in their aims and work. The use of the word asylum has almost entirely disappeared and only occasionally is the School for the Blind referred to as a home. One reason for this impression has been the strict adherence to that phrase in the law which demands of entrants "suitable capacity." A number of children have been dismissed because of mental inferiority and although their dismissal has brought considerable trouble in its train, the impression has been strengthened that only those of sufficiently high mentality to profit by the school course may remain as pupils and that the institution has no inmates, as such.

The good results of the health program are apparent both in the general health of the children and in their increased capacity for effective school work.

The completion of the girls' residence has been of great value, both by showing what may be done in effective institutional housing and by separating the blind girls completely from the contact with the deaf girls. This has ended the inevitable friction between the two groups and greatly increased happiness as well as self-helpfulness.

CALIFORNIA SCHOOL FOR THE DEAF.

W. A. CALDWELL.

The removal of the blind girls to their new building has made more classroom space available for the deaf, but there are still many more applicants than can be admitted. The addition of a primary building would not only make possible the admission of many who are at present denied entrance, but would enable us to segregate the entering pupils from the older ones, thus making possible more efficient results in the teaching of speech and lip-reading.

The health of the pupils has been good, aside from mild epidemics of chickenpox and mumps.

The work of schoolroom and shop has gone ahead as usual. Examinations are held three times during the year and reports of the results are mailed to parents. Parents are also kept informed of the school by means of the *California News*, which is issued from our printing office monthly during the year.

TEACHING THE HISTORY OF CALIFORNIA.

The law requires the teaching of California history in the elementary schools. In accordance with this law, the state has provided a brief synoptical history of California as a supplement to the State Series Beginners History. In many counties and cities supplementary texts dealing with the history of the state are used. It is my belief that in our teaching greater emphasis should be put on the history of the west, particularly California. To this end I have from time to time issued bulletins calling attention to important anniversaries and suggesting that the schools celebrate these anniversaries in a fitting manner. Two of the most important occasions mentioned were the Diamond Jubilee of California, marking the seventy-fifth anniversary of the admission of California into the Union, and the hundredth anniversary of the

coming of Jedediah Strong Smith, the first white American to come overland to California.

Following are excerpts from official bulletins relative to California history:

The Diamond Jubilee of California.

The ninth day of September, 1925, will mark the seventy-fifth anniversary of the admission of California into the Union. It is fitting and proper that the people of California, and particularly the school children of the state, should observe this anniversary. No better opportunity could be afforded for impressing upon the minds of Californians, whether native children or immigrants, the stirring events of the early days and for inculcating appreciation of the devotion and hardihood of the men and women who founded this state. Our young people should learn that the pioneers who founded California were quite as brave and hardy as the Pilgrim Fathers who founded New England. It took as much bravery to cross the plains or the Isthmus of Panama coming to California in 1849 as it did to cross the Atlantic in 1620. The spirit of the men who established and maintained law and order in this state, even before the establishment of organized government, is worthy of recognition.

I therefore suggest that the work of the schools for 1925 shall be so organized as to stress the history of California, particularly the history of the state from date of American occupation. Every community in the state has a history which can furnish a motive for school work. Classes in history may direct some of their time to the collection of materials dealing with the early days. The biographies of such men as Jedediah Smith, John C. Fremont, Josiah Gregg, William Lewis Manley, John Bidwell, John Sutter and James Marshall may be made subjects of compositions. The writings of Mark Twain, Bret Harte, Joaquin Miller, Edwin Markham, Ina Coolbrith, Charles Warren Stoddard and others may be drawn upon for materials to be used in reading and literature. In the high schools the work of the year may be made to culminate in a pageant depicting the early days of the state.

I request that superintendents and principals bring the matter to the attention of their teachers so they may plan to give fitting recognition to this important anniversary in the history of California.

Jedediah Smith Centennial.

It will be just one hundred years in November this year since Jedediah Strong Smith, the first American to cross the great plateau, made his now famous journey to California. He was with General Ashley's fur traders in the neighborhood of the Great Salt Lake during the summer of 1826. Inasmuch as the furs and pelts were becoming scarce in the Great Basin, young Smith was sent on to California to discover, if possible, a new area in which furs and pelts might be taken. After great hardships Smith reached California, and after even greater hardships returned to camp at Great Salt Lake.

The Historical Society of Southern California is sponsoring a fitting celebration to mark the hundredth anniversary of the coming of the first American citizen across the Sierras into our state. Throughout the state the classes in California history and in English should give attention to the Jedediah Smith Centennial. I commend the matter to the attention of all school people.

I also issued a special bulletin in which the story of Smith was told, the story having been written by Noel J. Breed, and published originally in the *San Francisco Chronicle*. Through the courtesy of the *Chronicle* the story was reprinted at the State Printing Office, and distributed to 25,000 teachers.

PATRIOTIC INSTRUCTION.

In accordance with law, the schools have stressed sane patriotic instruction during the biennial period, as is shown by the following

excerpts from bulletins of the Superintendent of Public Instruction issued during the period:

Observance of the Flag Code.

The National Americanism Commission of the American Legion has sent me a bulletin containing the Flag Code recommended by the American Legion and other patriotic organizations. The bulletin tells how the flag should be displayed on various occasions, discusses the proper use of bunting and how the flag should be saluted. It also contains an appeal to respect the flag, the history of the flag and other material of patriotic nature. I recommend that in your course in civics you refer to this bulletin, making its material a part of the material of instruction in this subject. I am asking the National Americanism Commission to send you a copy of the bulletin at once.

Lexington and Concord.

The nineteenth of April is the 150th anniversary of the Battle of Lexington and Concord, marking the beginning of the Revolutionary War which gave America her freedom. This anniversary offers a splendid opportunity for patriotic teaching. Our young people ought, on this anniversary, to remember the Minute Men, the ride of Paul Revere, the skirmish at Lexington, the firing of the "shot heard around the world" at Concord. I request that you give this anniversary special consideration and that you do what you can to arrange a fitting program for its observance.

Constitution Day.

September 17, 1925, marks the 138th anniversary of the signing of the Constitution of the United States. Inasmuch as the teaching of the constitution is required by law in the schools of California and inasmuch as the young people of the state should become acquainted with the spirit of this great document, I request that the date be observed in a fitting manner in all the schools of the state by holding suitable exercises in civics classes or general assemblies.

Pledge of Allegiance to the Flag.

Questions concerning the wording of the pledge of allegiance to the United States flag reaching this office indicate there is some confusion concerning the exact wording of the pledge. About two years ago I sent out the pledge of allegiance as originally recommended to me by the American Legion. However, the recommendation was later amended to include the following phrase "of The United States of America." The pledge should therefore read as follows:

"I pledge allegiance to the Flag of the United States of America and to the Republic for which it stands, one Nation, indivisible, with Liberty and Justice for all."

DEPARTMENT OF ADULT EDUCATION.

MISS ETHEL RICHARDSON.

In the last biennial report 1923-1925, the Department of Adult Education gave a history of the adult education work from the beginning in 1919 until June, 1924. This told the story of the initiation of education for the foreign adult under state supervision in California, and the expansion of the idea of education for the adult to include both the native and foreign born. The report of two years ago told a story of pioneering in the field of immigrant education for the adult. The last two years have been devoted to stabilizing and guarding the achievements of earlier years, pushing the work into new localities, enriching the content of the courses, both in English and Citizenship, and redefining the field of the problem.

The pioneer stage in immigrant education is past. The pioneering of the last two years has been in the field of adult education for the native born, and this report will, therefore, cover both subjects; adult

education for the foreign born and liberal education for all adults. The report will be submitted under the following headings:

- (1) Growth and Development of Immigrant Education.
- (2) Legislation.
- (3) Adult Education Conference.
- (4) Liberal Education for Adults.
- (5) Parent Education.
- (6) Course of Study for the Migratory Schools.
- (7) Adult Education and the Community.

Growth and Development of Immigrant Education.

Elaborate tables are submitted which give statistics concerning the places where classes are held and the enrollment and attendance in classes in English and Citizenship for foreign adults. It will be worth while, however, to call attention to the significant facts shown in these figures. It will first be noted that every city in California with a city school system has offered educational opportunity to its immigrants except Grass Valley, San Luis Obispo and Piedmont. Twenty-three of these cities have trained supervisors in charge.

So far as cities are concerned, there will probably be no expansion in numbers in the next few years, as the foreign population in the three cities mentioned is negligible. Between the year 1923-1924 and 1924-1925 there was an increase of 15 per cent in the number of classes offered in cities. Between 1924-1925 and 1926 there was an increase of 6.4 per cent. There have been slight increases in the enrollments as well in the past biennial. The number enrolled in 1923-1924 being 30,566; in 1924-1925, 36,323, and in 1925-1926, 33,454. The increase in the number of classes and in enrollments can scarcely continue with the cutting down of immigration and the consequent small number of new arrivals from foreign countries. It is always more difficult to encourage those to go to school who have lived in this country for a number of years. They are less eager to learn the language because they have managed to get along without it. The new arrival is most easily solicited for night classes.

The task of encouraging the establishment of night classes for foreigners in the cities of California is, therefore, completed, as there are no further possibilities of expanding into new places. Much remains to be done in working out more satisfactory organizations where the work is already being carried on. All the larger cities will be justified in employing directors of adult education in order to give the importance to this work that it deserves. So long as there is no administrative head for adult education, it will never be given original thought or a suitable share of school money.

Outside the cities, in the high school districts, which have become the natural units for administering the classes for foreign adults, much growth can be noted as well as great need for further expansion. It will be seen that in the union high school districts of the state, one-fourth of the elementary schools show a sufficient number of parents unable to speak English to justify the organization of a class. The number of high schools meeting this need is slowly growing. There were 75 in 1923-1924, 100 in 1924-1925 and 115 in 1925-1926. As a matter of fact, educational opportunities were offered in thirty new high

schools for the first time in 1925-1926. In thirteen high schools, where the work had been previously carried on, it was discontinued. There were 100 more classes organized under the high schools of California during the year 1925-1926 than in any year previously.

It is an interesting fact to note that the holding power of classes of foreign adults in the rural districts is twice as great as in the city districts. This is probably due to the fact that there are fewer attractions with which the school must compete in the country. It is also due to the fact that in the rural districts the evening schools for foreign adults are much more intimate, more recreational in character and often occupy the position of community centers.

In connection with the rural high schools, there is one achievement which should be noted: For some time the State Department has been anxious to carry the work into fields where there had been no success in the past, particularly in the lumber towns and the mining districts. A new high school in a lumber town will be opened next year with a full-time, trained teacher in charge of immigrant education. This is at Westwood, in Lassen County.

It is difficult to estimate the efficiency of the immigrant education program in terms of the demand. To say that last year we enrolled 10,909 foreign adults in country districts, with a gain of 7 per cent over the previous year, is an inconclusive statement. We can only judge our efficiency by showing the percentage of immigrants enrolled upon the whole number of non-English speaking adults in the state who might be enrolled. Unfortunately, this last figure is not available. As a very inadequate guide, we have taken the whole number of foreign born in the various counties and matched this figure against the number enrolled in classes for English and Citizenship. Obviously such a test does not tell the whole story. The county with a large number of foreign born residents may include many for whom English is the native tongue, while another county may have a far larger number of foreign speaking immigrants.

With this inadequate test, it is interesting to note that Monterey County has enrolled the largest percentage of its foreign population and Los Angeles County comes second. This scarcely seems a matter of chance, inasmuch as the county superintendent in Monterey has been conducting the most vigorous campaign and is providing classes, with the cooperation of the high schools of the county, in every district where there are enough students to warrant it. Los Angeles County is one which has a very large number of non-English speaking foreigners and it is, therefore, exceedingly creditable to have enrolled such a high percentage. Many of the cities in this county have a most effective and well organized system, notably Los Angeles City and Long Beach.

The percentage of the foreign population enrolled in English classes in the state as a whole is still much too small. The 1930 census should show a tremendous gain in California in eliminating illiteracy and making the English language the spoken language of the state. It will, therefore, be necessary to redouble our efforts in reaching new territories and in enrolling every non-English speaking man and woman possible in the classes which are organized. There are fifty-one high school districts in California where there are many foreigners unable to speak English where no opportunity is offered for them to learn. In the following sixteen districts where the need is particularly press-

ing, the State Department has, so far, been unable to induce the high school principal or the board of trustees to meet the need.

Jackson	Montebello	Colton
Sutter	Banning	Paso Robles
Washington	Beaumont	Carpinteria
Laton	Coachella	Benicia
Fortuna	Corona	Vacaville
Covina		

Because the pioneer stage is past in this field, the most important development in the last two years is not shown in numbers, either of enrollment or classes, but in the improved character of the work offered. For this improvement, most of the credit should be given to Miss Ethel Swain, who has charge of teacher training in immigrant education for the University of California. Miss Swain gives courses under the university at any place in California designated by the State Department of Education. Although working for the university, there is the closest cooperation between Miss Swain's work and that of the public schools. She has gone far beyond what is ordinarily expected of the person in charge of teacher training. In addition to holding classes for teachers, she makes the most careful investigation of the schools with specific suggestions to meet the requirements of each classroom. In addition, the lesson material, which is prepared by her pupil-teachers, is carefully edited and used for the state at large.

The number of trained teachers in the state is gradually increasing. In fifty-three high school districts, 100 per cent of the teachers have had special training for the work; in thirteen cities 100 per cent of the teachers are specially trained. In the state at large, there are 80 per cent of the teachers who have taken special training courses.

In addition to the training courses given by Miss Swain, the Director of Adult Education has also given courses both in San Francisco and Los Angeles. The purpose of this was to emphasize the importance of better teaching in the more advanced classes. The first efforts for the education of the immigrant were directed toward the man and woman quite unable to speak English. Much study and thought was, therefore, put upon the methods in the classes for beginners. With the coming of the northern European immigrant in such large numbers, and the lessening of the illiterate immigration, it became necessary to improve the work in the classes where some English was spoken and a richer vocabulary required. Many of the adults in these classes came from countries where the system of education was as good, if not better, than in the United States. There were men and women of maturity and ideas, often greater maturity and more ideas than the teachers; their only handicap lay in their lack of means of expression. To develop this, the teacher must find lessons in the current of everyday affairs; lessons which would give the student the vocabulary of modern science; of the political and social discussions in the newspapers and magazines which would help him to read modern poetry and express his views on all the subjects which keep adults abreast of the times. Such teaching is much more difficult than the simple language lessons which equip an adult to orient himself in his physical environment, find his way about the streets, or make his purchases in the stores. The teachers must

have a better fundamental education and be themselves alert and keen in their intellectual interests.

In the last two years, a vast amount of lesson material has been prepared for these advanced classes. The best has been edited by Miss Swain and printed by the State Department of Education and sold at cost to the teachers of such classes. Other material is available in mimeograph form and exchanged from place to place. Material for classes in which foreign adults are preparing to be naturalized has also been prepared, and is sent as a guide for teachers. An effort was made in this syllabus to emphasize Citizenship as a growing process, rather than the acquisition of a few facts. To this end questions and controversies have been raised which would start discussion.

The most significant advance which has been made the last two years in the field of immigrant education is the independence which the movement has shown. A few years ago, much of the impetus for growth and development came from the state office; in the last two years, the state office has been unable to meet the demands which have been made upon it and has been required to do little in the way of encouragement or direction in this field. In the first place, in each section of the California Teachers' Association, special divisions have been formed for the teachers of foreign adults. These organizations have insisted upon speakers at institutes, experienced in reading the immigrant, and special division meetings for those who make this their major interest. These organizations maintain active committees doing important research in all phases of immigrant education and report at regular meetings of the whole group. An esprit de corps, and a sense of belonging to a special profession, has grown up which has made the standards very much higher than heretofore. One of the most important things which the teachers of these sections have done is the publication of the *Community Exchange Bulletin*. This bulletin is published four times yearly by the teachers in each of the four sections of the state. It offers plays, pageants, lesson material and examples of successful experiments which it would be valuable to try in other places. Nothing comparable to this bulletin is published anywhere in the United States and, as a result, it has a very wide popularity. The State Department made possible the printing of this through an arrangement with the State Printer.

Immigrant education in California is, therefore, no longer a one-man job; it is growing through the devoted cooperation of more than a thousand teachers who recognize in themselves special missionaries of an important cause. They have a social spirit unequalled in any other field in the teaching profession and they have fully realized that the achievements no longer depend on the state office, but their own organized efforts. California was given special recognition of its success in this field in the *Survey Graphic* of June, 1926, where some of the picturesque stories, not suitable for a biennial report, can be found.

Legislation.

The law which most affects the development of immigrant education and all adult education in the public schools of California is the one which requires that all the money earned in attendance in special day and evening classes, from both the state and county, must be spent for the same purpose. The county superintendents have been somewhat baffled in the enforcement of this law. The state office, therefore, this

year made a special effort for the education of county superintendents and high school principals, and sent a letter to every high school principal in the state where evening classes had been held, and a copy of that letter to the superintendent in whose county the high school is located, giving the precise amount of money earned in the preceding year in special day and evening classes. The county figures in almost no instance were correct, showing the need for such educational work. Before another year, it is important that the state office provide the county offices with a method of keeping separate both the earnings and expenditures of the high schools on special day and evening classes. Inasmuch as there has been some confusion in the interpretation of this law, it may be desirable that an amendment be made at the next session of the legislature making clear its meaning.

There has been much discussion concerning legislation which would make it possible for public schools to charge a small fee for adult classes. There is wide difference of opinion as to the advisability of such a law. In general, the southern part of the state is more in favor of free education for all adults and the northern for an opportunity to charge fees. All are agreed that elementary education, at whatever age it may be given, is the birthright of every American citizen and whatever legislation is possible should insure that right without cost. The question arises as to whether there should be a fee or whether a deposit should be made as a proof of the intention of the student or a charge be made for books. Several conferences on this matter have been held by the Director of Adult Education but, as yet, no agreement reached.

Adult Education Conference, Asilomar, 1925.

In order to strengthen the movement for adult education for both foreign and native born, the State Department of Education promoted a conference on adult education in the summer of 1925. This conference was called jointly by the State Department of Education, the State University, through its extension division, and the State Library. It devoted a week to a discussion of adult education problems. The last two days of it were devoted entirely to the education of the immigrant. Miss Marguerite Burnett, director of adult education, from Delaware, and Miss Ethel Swain, Extension Division of the University of California, were the principal speakers at this conference. The directors of immigrant education from the various cities and high school districts made reports on their work. It was the first time many of these directors had met and it served to break the isolation in which much of this work had been done heretofore. The superintendents and high school principals who attended were given inspiration from the enthusiasm which the workers in immigrant education expressed and the amazing ingenuity which they showed in dealing with the many unexpected problems which arise in the course of their day's work.

The special purpose of the conference, however, was to put before the people of the state the importance of seeing adult education in a new light. For several years, as was pointed out in the last biennial report, the State Department of Adult Education has taken the stand that it is the duty of the public school not only to educate its citizens but to keep them educated; that the intellectual life of a community should be continually growing through the activities of its schools.

Liberal Education for Adults.

During a study of adult education which was made in a five months' trip through Europe several years ago, the Director of Adult Education for the State Department was impressed with the wide spread movement to continue education at public expense, in order to keep the citizens of the country more alert to the problems of democracy and give them more capacity for managing their own affairs. The folk high schools of Denmark, the houses of the people of Belgium, Workers' Education Association and educational settlements of England, the Sokols and their educational bodies in Czechoslovakia are all carrying on liberal education in classes which are attended by all groups of people and particularly by working men and women.

The demand for education of this sort is limited in America because of our prosperity and freedom from political or religious pressure so that no one is very much concerned with problems of government and material advancement stifles our interest in intellectual growth. The fact that there is no widespread interest in the continuation of education in other than vocational fields here does not relieve the school of its responsibility. Because 100 per cent or even 50 per cent of the population could not be interested in studying social questions or keeping up with the trend of literature and science, is no excuse for failing to offer opportunity to even the 2 per cent that would avail itself.

The State Department of Education has, therefore, attacked this question in three ways. First, through conferences with the evening high school principals. The evening high schools are giving most of their work in the vocational field; the same effort has never been made to interest people in the study of history, or social questions, or English literature as to study Spanish or commercial geography or business law. Outstanding teachers in the liberal subjects have not been found for the adult classes. During the past two years a new attitude on this question has been growing up. Through the high school principals' conventions, the evening high school principals have become eager to see that adult education in the evening high school is not merely an unimportant adjunct of the day school. The principals have been committed to the idea that the evening school is definitely responsible for raising the educational level of the community. An effort has been made to find outstanding speakers in various subjects of public interest who would give short unit courses which were well advertised. These subjects have covered such questions as *Political Conditions in Europe With Their Effects Upon the United States, Current Events, Modern Poetry, Astronomy, What Psychology Teaches Us About Ourselves, Keeping Up With Science, League of Nations and the World Court, How Public Opinion Is Formed, and California Botany, etc.* These classes have reached a group of people who do not ordinarily attend evening high school and the educational range extends from those who have had practically no schooling to university graduates. The essential difference between these classes and those ordinarily offered in the evening high schools is the teacher. Some one is always chosen who is an outstanding figure, very well qualified in the subject with a capacity to present simply and authoritatively the material of his field. In addition, the teacher must be some one who understands adults and can make a strong appeal to an audience.

The second possibility for a liberal education movement comes from the advanced students in the classes for foreign adults. In several instances, they have been organized into a class in current events with a university instructor. One of these classes met in Oakland and another in Los Angeles. The instructors giving the extension courses reported them exceptionally interesting because of the mixture of nationalities and the eagerness of the students to learn. The adult foreign population, once a sufficient knowledge of English has been gained, is an eager recipient of further educational opportunities.

For the purpose of more rapid development, it seemed advisable to carry on experimentation under private auspices, as well as under the public schools. At the adult education conference, referred to above, three days of which were spent discussing liberal education for all adults, a state committee was formed, coordinating the work of the public educational agencies in the hope of reaching adults in every community which could not be reached by any of the opportunities now available. This committee, which formerly represented only the three public educational agencies, has been enlarged to include representatives of private colleges and universities and outstanding leaders throughout the state. A corporation has been formed with a board of directors of seventeen members, called the California Association for Adult Education. The State Director of Adult Education has raised private money to finance the work of this association which will carry on a program of social and political education in the state for the next year.

Parent Education.

There is an important aspect of adult education which has not yet been given state wide leadership. It has become very popular for classes and study groups to be formed by volunteer organizations to assist parents in the problems of child training. Throughout the United States many centers under universities and other educational bodies have been set up for experimentation and study of the development and growth of children. California felt the necessity of giving some authoritative leadership to this movement and experimenting to discover what part the public schools should play in the education of parents. To this end, the State Director made two trips to New York and assisted in negotiating a grant from one of the large eastern foundations to carry on a program of parent education under the public schools. A well qualified director for this work has been found in Dr. Herbert R. Stolz and classes will be started in the school year 1926-1927.

Migratory Courses of Study.

Although adult education is the special work of this department, the contact which it brings with the foreign adult has made it necessary to consider some of the problems of the non-English speaking child. The most pressing of these is found in the migratory school where the foreign child goes for a few weeks during the harvest season and is then passed on to another district.

During the summer of 1926, with the assistance of seven students at the University of California, a course of study has been prepared for the use of the migratory schools or for teachers who deal with these migratory children. This course of study is tentative and will be developed throughout the year. At present, it covers the subjects of English, arithmetic, hygiene, manual work and simple geography. One of the most interesting suggestions in the course of study is a list of materials that can be gotten without cost from all the various companies sending out material for advertising. Advertising has gone to such lengths that it is possible to get samples of almost everything which is used in the every day experience of a man and woman, by writing for such free samples—toothbrushes, linens, food products, drawing materials, toys, as well as the most elaborate concrete material showing the growth and manufacture of coffee, cotton, silk, rope, etc. One can almost show the industrial and agricultural development of the world by most picturesque material, if the teacher knows where to write for it. This will be helpful in the migratory school where equipment is meager and the children a very special problem. This curriculum will be sent out to any teachers who apply for it.

Adult Education and the Community.

The Department of Adult Education in the state, or in any local school system, is brought into the closest contact with the entire community. Its field should extend to every adult, no matter what his previous educational experience may have been. It is important that we begin to recognize education as a life-long process and the public schools should take an important part in giving to the men and women the equipment they need to make their own lives more satisfactory and their environments nearer the ideal. With an adult education program sufficiently broad in its implications and wide in its appeal, there should be reflected in the public schools, from the kindergarten to the most advanced class, an adaptability which would make education more nearly serve the ends to which it is dedicated. This makes adult education always a new adventure and makes it the link which keeps the school and the community together.

The statistics for the department are appended.

TABLE 1.
Growth and Development of Adult Immigrant Education in California, 1920-1926.

	1920-21	1921-22	1922-23	Per cent of increase, 1922-23	1923-24	Per cent of increase, 1923-24
Number cities offering classes	22	28	25	0	27	8
Number high schools offering classes	35	52	72	38	76	5.5
Total number classes in cities	269	402	398	0	591	48
Total number classes in high school districts	77	140	234	67	304	30
Total enrollment in city classes	9,088	14,741	21,162	43.5	30,566	44
Total enrollment in high school districts	1,380	3,554	6,301	77	9,312	48
Total enrollment for state	10,468	18,295	27,463	50	39,908	41.6
Total cost	No record		\$288,759 15	-----	\$374,632 00	-----

TABLE 1.

Growth and Development of Adult Immigrant Education in California, 1920-1926—Continued.

	1924-25	Percent of increase 1924-25	1925-26	Per cent of increase 1925-26
Number cities offering classes.....	31	15	33	6.4
Number high schools offering classes.....	100	31.5	115	15
Total number classes in cities.....	669	13	742	10.9
Total number classes in high school districts.....	349	15	406	16.3
Total enrollment in city classes.....	36,323	19	33,454	0
Total enrollment in high school districts.....	10,195	9	10,909	7
Total enrollment for state.....	46,518	16.5	44,363	0
Total cost.....	\$529,039 41		\$462,223 14	

TABLE 2.

Immigrant Education in California Cities, 1924-1925.

Name of city	Number of classes	Total enrollment	Number classes taught by trained teachers	Per cent	Cost
Alameda.....	23	342	23	100	\$6,118 03
Alhambra.....	4	143	0	0	988 50
Berkeley.....	8	397	8	100	5,000 00
Chico.....	0	0	0	0	0
Eureka.....	4	95	2	50	1,036 00
Fresno.....	10	773	8	80	No report
Glendale.....	3	112	0	0	262 50
Grass Valley.....	0	0	0	0	0
Long Beach.....	21	411	21	100	9,600 00
Los Angeles.....	319	18,436	310	98	193,737 28
Modesto.....	12	160	12	100	2,950 00
Monrovia.....	10	144	10	100	2,525 00
Oakland.....	49	1,920	49	100	35,036 00
Pasadena.....	10	631	9	90	5,500 00
Petaluma.....	7	195	2	28	2,000 00
Pomona.....	5	558	2	40	No report
Richmond.....	14	315	13	100	3,980 00
Riverside.....	5	99	0	0	2,500 00
Redlands.....	4	81	3	75	472 00
Sacramento.....	8	533	5	62.5	9,500 00
San Bernardino.....	4	135	4	100	710 00
San Diego.....	26	702	24	92	8,380 00
San Jose.....	20	659	20	100	39,660 31
San Francisco.....	49	7,664	40	82	51,738 00
San Luis Obispo (no report).					
San Rafael.....	2	57	2	100	600 00
Santa Ana.....	12	514	11	92	5,000 00
Santa Barbara.....	14	376	4	28.5	6,200 00
Santa Cruz.....	3	No report	1	33	750 00
Santa Monica.....	4	236	4	100	1,218 00
Santa Rosa.....	3	85	3	100	500 00
Stockton.....	12	498	11	92	6,000 00
South Pasadena.....	2	30	1	100	300 00
Vallejo.....	2	22	0	0	84 00
Totals.....	669	36,323	602	90	\$405,345 62

TABLE 3.
Immigrant Education in California Cities, 1925-1926.

Name of city	Number of classes	Total enrollment	Number classes taught by trained teachers	Per cent	Cost
Alameda	19	360	19	100	\$5,931 50
Alhambra	4	144	3	75	No report
Berkeley	7	471	7	100	4,572 00
Chico	1	21	1	100	136 00
Eureka	4	123	2	50	988 00
Fresno	12	506	12	100	2,470 00
Glendale	2	72	0	0	618 00
Grass Valley	0				
Long Beach	41	643	41	100	No report
Los Angeles	415	18,095	384	93	205,881 50
Modesto	2	157	0	0	4,000 00
Monrovia	8	252	6	75	2,200 00
Oakland	41	2,573	36	88	30,493 35
Pasadena	7	568	4	57	4,800 00
Petaluma	5	158	2	40	1,600 00
Piedmont	0				
Pomona	4	642	3	75	1,867 00
Richmond	10	301	10	100	3,754 00
Riverside	4	72	0	0	2,600 00
Redlands	2	85	2	100	800 00
Sacramento	9	543	7	78	11,300 00
San Bernardino	2	131	1	50	680 00
San Diego	13	750	12	92	7,372 00
San Jose	17	1,089	15	88	13,842 75
San Francisco	46	3,944	40	87	No report
San Luis Obispo	0				
San Rafael	1	49	1	100	610 00
Santa Ana	10	275	10	100	6,075 00
Santa Barbara	22	456	4	28	4,700 00
Santa Cruz	2	50	2	100	420 00
Santa Monica	4	290	4	100	1,108 00
Santa Rosa	10	140	5	50	1,280 00
Stockton	13	384	4	31	6,087 00
South Pasadena	2	31	1	50	No report
Vallejo	1	28	1	100	350 00
Visalia	2	51	2	100	287 00
Totals	742	33,454	641	86.38	\$326,823 10

TABLE 4.

Total Enrollment of Foreign Adults in Each County in California with Per Cent of Enrollment to Total Foreign Population of the County, 1925-1926.

County	Total number foreign adults in 1920 census	Total number foreign adults enrolled in classes	Per cent
Alameda.....	71,268	3,618	5.07
Alpine.....	24	0	
Amador.....	1,808	0	
Butte.....	2,939	33	1.1
Cataveras.....	1,033	0	
Colusa.....	1,005	0	
Contra Costa.....	14,428	1,337	9.2
Del Norte.....	407	0	
El Dorado.....	847	0	
Fresno.....	26,035	1,486	5.7
Glenn.....	1,505	0	
Humboldt.....	8,710	202	2.3
Imperial.....	8,049	507	6.2
Inyo.....	913	0	
Kern.....	7,239	206	2.8
Kings.....	3,735	227	5.4
Lake.....	490	0	
Lassen.....	1,283	121	9.5
Los Angeles.....	160,956	21,907	13.6
Madera.....	1,996	26	1.3
Marin.....	6,687	109	1.6
Mariposa.....	331	0	
Mendocino.....	5,142	24	.46
Merced.....	6,280	526	8.3
Modoc.....	330	0	
Mono.....	147	0	
Monterey.....	5,005	898	17.9
Napa.....	4,451	35	.78
Nevada.....	2,170	0	
Orange.....	8,152	710	8.7
Placer.....	3,046	125	4.1
Plumas.....	1,121	0	
Riverside.....	7,956	72	.9
Sacramento.....	14,784	543	3.6
San Benito.....	1,662	134	8
San Bernardino.....	13,305	897	6.7
San Diego.....	18,527	775	4.1
San Francisco.....	138,475	3,941	2.08
San Joaquin.....	14,137	647	4.5
San Luis Obispo.....	3,266	0	
San Mateo.....	10,811	620	5.7
Santa Barbara.....	8,189	585	7.1
Santa Clara.....	20,897	1,543	7.3
Santa Cruz.....	5,053	71	1.4
Shasta.....	1,688	0	
Sierra.....	301	0	
Siskiyou.....	2,774	67	2.4
Solano.....	6,716	104	1.5
Sonoma.....	10,729	435	4
Stanislaus.....	7,219	502	6.9
Sutter.....	1,286	0	
Tehama.....	1,135	0	
Trinity.....	226	0	
Tulare.....	7,581	307	4.05
Tuolumne.....	1,544	0	
Ventura.....	5,738	994	1.7
Yolo.....	2,371	0	
Yuba.....	1,072	26	2.4
Totals.....	664,974	44,363	6.37

TABLE 5.

Classes in English and Citizenship for Foreign Adults in California, 1925-1926.

County	Cities and high school districts	Number of classes	Total enrollment	Cost
Alameda	Alameda	19	360	\$5,931 50
	Berkeley	7	471	4,572 00
	Hayward	11	100	2,352 00
	Livermore	1	24	91 00
	Oakland	41	2,573	30,493 35
	Washington	3	90	304 00
Butte	Chico	1	21	136 00
	Oroville	1	12	250 00
Colusa	Colusa	1		No report
Contra Costa	Alhambra	6	210	2,082 00
	Antioch	2	32	273 00
	John Swett	12	366	8,858 03
	Mt. Diablo	5	280	6,124 22
	Richmond	10	301	3,754 00
	Riverview	3	148	820 00
Fresno	Caruthers	1	16	90 00
	Central	2	15	216 00
	Clovis	2	23	176 00
	Fowler	4	58	560 00
	Fresno	12	506	2,470 00
	Kerman	5	98	2,222 00
	Kingsburg	1	12	178 00
	Parlier	2	12	300 00
	Reedley	7	200	1,060 00
	Sanger	8	173	3,688 00
	Selma	10	290	3,350 60
	Tranquillity	3	83	435 00
Humboldt	Arcata	2	24	250 00
	Eureka	4	123	988 00
	Ferndale	2	55	
Imperial	Brawley	1	21	88 00
	Calxico	2	100	288 00
	Calipatria	4	132	2,238 00
	Central	13	191	2,500 00
	Holtville	1	63	105 00
Kern	Delano	2	66	247 31
	Kern	6	90	1,500 00
	Maricopa	1	5	434 00
	Taft	3	45	877 50
Kings	Corcoran	2	23	312 00
	Hanford	5	144	4,689 00
	Lemoore	2	60	220 85
Lassen	Lassen	1	32	
	Westwood	2	89	1,647 33
Los Angeles	Alhambra	4	144	
	Bonita	10	400	3,120 00
	Burbank	3	46	240 00
	Citrus	1	15	
	Compton	4	95	512 00
	El Monte	2	93	875 00
	Glendale	6	112	1,000 50
	Huntington Park	3	49	490 00
	Inglewood	3	280	718 00
	Long Beach	41	643	No report
	Los Angeles	415	18,095	205,881 50
	Monrovia	8	252	2,200 00
	Pasadena	7	568	4,800 00
	Pomona	4	642	1,867 00
	Puente	1	18	150 00
	Redondo	2	74	6,219 00
	Santa Monica	4	290	1,108 00
	South Pasadena	2	31	
	Whittier	1	60	250 00
Madera	Chowchilla	1	26	75 00
Marin	San Rafael	1	49	610 00
	Tamalpais	2	28	300 00
	Tomales	2	32	639 00
Mendocino	Fort Bragg	2	24	250 00
Merced	Doe Palos	6	219	3,000 00
	Gustine	4	106	497 00
	Hilmar	1	31	54 00
	Merced	5	140	1,500 00
	Westside	1	30	252 00
Monterey	Gonzales	7	420	3,500 00
	King City	2	31	820 00
	Monterey	9	447	3,000 00
Napa	St. Helena	1	35	350 00
Nevada	Grass Valley	0		

TABLE 5.

Classes in English and Citizenship for Foreign Adults in California, 1925-1926—Continued.

County	Cities and high school districts	Number of classes	Total enrollment	Cost
Orange	Anaheim	4	83	\$1,400 00
	Fullerton	13	352	9,000 00
	Santa Ana	10	275	6,075 00
Placer	Lincoln	1	42	256 00
	Roseville	2	83	752 00
Riverside	Riverside	4	72	2,600 00
Sacramento	Sacramento	9	543	11,300 00
San Benito	San Benito	3	134	1,000 00
San Bernardino	Barstow	2	50	170 00
	Chaffey	16	400	3,227 00
	Chino	1	45	150 00
	Needles	4	186	1,240 00
	Redlands	2	85	800 00
	San Bernardino	2	131	680 00
San Diego	Coronado	1	20	200 00
	San Diego	13	750	7,372 00
	Sweetwater	1	5	126 00
San Francisco	San Francisco	46	3,944	
San Joaquin	Escalon	2	18	54 00
	Linden	2	37	539 00
	Lodi	6	84	2,932 00
	Manteca	6	92	1,700 00
	Ripon	1	32	296 00
	Stockton	13	384	6,087 00
San Luis Obispo				
San Mateo	Half Moon Bay	2	42	300 00
	Jefferson	1	55	960 00
	San Mateo	5	250	2,000 00
	Sequoia	3	63	850 00
	South San Francisco	3	210	
Santa Barbara	Lompoc	2	115	1,200 00
	Santa Barbara	22	456	4,700 00
	Santa Maria	2	14	335 00
Santa Clara	Campbell	2	50	957 00
	Fremont	2	36	1,000 00
	Gilroy	5	94	634 15
	Live Oak	3	57	850 00
	Los Gatos	3	88	1,043 00
	Mountain View	3	59	1,330 00
	Palo Alto	7	64	4,258 30
	San Jose	17	1,089	13,842 75
Santa Cruz	Santa Clara	1	6	No report
	Watsonville	1	21	68 00
Siskiyou	Santa Cruz	2	50	420 00
	McCloud			
	Weed	4	67	600 00
	Yreka			
	Mt. Shasta			
Solano	Arroyo	2	76	500 00
	Vallejo	1	28	350 00
Sonoma	Analy	2	25	188 34
	Cloverdale	2	47	435 00
	Healdsburg	1	23	210 00
	Petaluma	5	158	1,600 00
	Santa Rosa	10	140	1,280 00
	Sonoma Valley	2	42	329 00
Stanislaus	Hugison	2	71	2,400 00
	Modesto	2	157	4,000 00
	Orestimba	1	29	2,000 00
	Patterson	2	50	399 00
	Turlock	7	195	2,050 00
Tulare	Lindsay	1	36	210 00
	Orosi	1	20	150 00
	Porterville	2	45	400 00
	Tulare	9	155	2,500 00
	Visalia	2	51	287 00
Ventura	Fillmore	1	28	352 00
	Nordhoff	4	30	225 00
	Oxnard	2	106	480 00
Yuba	Santa Paula	34	830	7,093 91
	Marysville	1	26	
Totals		1,148	44,363	\$462,223 14

TABLE 6.

Number and Training of Teachers of Classes of Foreign Adults, Maintained by High Schools of California, 1925-1926.

County	High school	Number of full-time teachers	Number of classes	Number of classes taught by teachers with special training	Per cent of classes taught by teachers with special training
Alameda	Hayward	1	11	11	100
	Livermore	0	1	0	0
	Washington	0	3	3	100
Butte	Oroville	0	1	0	0
Colusa	Colusa		1		
Contra Costa	Alhambra	1	6	6	100
	Antioch	0	2	1	50
	John Swett	3	12	12	100
	Mt. Diablo	1	5	5	100
	Riverview	0	3	3	100
Fresno	Caruthers	0	1	1	100
	Central	0	2	1	50
	Clovis	0	2	1	50
	Fowler	0	4	4	100
	Kerman	1	5	2	40
	Kingsburg	0	1	0	0
	Parlier	0	2	1	50
	Reedley	0	7	3	43
	Sanger	1	8	6	75
	Selma	1	10	10	100
	Tranquillity	0	3	3	100
Humboldt	Arcata	1	2	2	100
	Ferndale	0	1	1	50
Imperial	Brawley	0	1	1	100
	Calexico	0	2	2	100
	Calipatria	1	4	4	100
	Central	1	13	1	8
	Holtville	0	1	0	0
Kern	Delano	0	2	0	0
	Kern	0	6	3	50
	Maricopa	0	1	0	0
	Taft	0	3	0	0
Kings	Corcoran	0	2	0	0
	Hanford	1	5	5	100
	Lemoore	0	2	2	100
Lassen	Lassen	0	1	1	100
	Westwood	0	2	1	50
Los Angeles	Bonita	2	10	2	20
	Burbank	0	3	3	100
	Citrus	0	1	0	0
	Compton	0	4	1	25
	El Monte	0	2	2	100
	Glendale	0	4	4	100
	Huntington Park	0	3	1	33
	Inglewood	0	3	3	100
	Puente	0	1	1	100
	Redondo	0	2	0	0
	Whittier	0	1	1	100
Madera	Chowchilla	0	1	1	100
Marin	Tamales	0	2	2	100
	Tamalpais	0	2	2	100
Mendocino	Fort Bragg	0	2	1	50
Merced	Dos Palos	1	6	6	100
	Gustine	0	4	2	50
	Hilmar	1	1	1	100
	Merced	0	5	1	20
	Westside	1	1	1	100
Monterey	Gonzles	0	7	7	100
	King City	0	2	1	50
	Monterey	1	9	9	100
Napa	St. Helena	0	1	1	100
Orange	Anaheim	1	4	3	75
	Fullerton	5	13	13	100
Placer	Lincoln	2	1	1	100
	Roseville	0	2	1	50
San Benito	San Benito	0	3	1	33
San Bernardino	Barstow	0	2	1	50
	Chaffey	0	16	10	63
	Chino	0	1	0	0
	Needles	0	4	2	50
San Diego	Coronado	0	1	0	0
	Sweetwater	0	1	0	0
San Joaquin	Escalon	0	2	0	0
	Linden	0	2	0	0
	Lodi	1	6	6	100
	Manteca	1	6	6	100
	Ripon	0	1	1	100

TABLE 6.

Number and Training of Teachers of Classes of Foreign Adults, Maintained by High Schools of California,
1925-1926—Continued.

County	High school	Number of full-time teachers	Number of classes	Number of classes taught by teachers with special training	Per cent of classes taught by teachers with special training
San Mateo	Half Moon Bay	0	2	2	100
	Jefferson	0	1	1	100
	San Mateo	0	5	0	0
	Sequoia	0	3	0	0
	South San Francisco	1	3	3	100
Santa Barbara	Lompoc	0	2	1	50
	Santa Maria	0	2	0	0
Santa Clara	Campbell	0	2	2	100
	Fremont	2	2	2	100
	Gilroy	0	5	3	60
	Live Oak	0	3	2	67
	Los Gatos	0	3	1	33
	Mountain View	0	3	3	100
	Palo Alto	0	7	4	57
	Santa Clara	0	1	0	0
Santa Cruz	Watsonville	0	1	1	100
Siskiyou	McCloud				
	Mt. Shasta				
	Weed				
	Yreka	0	4	2	50
Solano	Armiijo	0	2	2	100
Sonoma	Analy	0	2	0	0
	Cloverdale	0	2	2	100
	Healdsburg	0	1	0	0
	Sonoma Valley	0	2	0	0
Stanislaus	Hughson	1	2	2	100
	Orestimba	1	1	1	100
	Patterson	0	2	1	50
	Turlock	2	7	7	100
Tulare	Lindsay	0	1	1	100
	Orosi	0	1	0	0
	Porterville	0	2	2	100
	Tulare	0	9	8	89
Ventura	Fillmore	0	1	1	100
	Nordhoff	0	4	4	100
	Oxnard	0	2	1	50
Yuba	Santa Paula	2	34	28	82
	Marysville	0	1	1	100
Totals		35	406	282	69.4

CHANGES IN THE STAFF OF THE STATE DEPARTMENT OF EDUCATION.

During the biennial period several important changes have been made in the staff of the State Department of Education. Some of the vacancies occurring were due to deaths; others were due to the inadequacy of compensation offered by the state. I wish to point out that it has been extremely difficult for the department to retain the services of its best equipped professional officers and employees. This has been true especially in the office of the Superintendent of Public Instruction. The salary of the Deputy Superintendent of Public Instruction is absurdly low considering the responsibilities of the position. The salary of \$3,000 a year which has been fixed for the Deputy Superintendent of Public Instruction is the lowest salary paid to the deputy of any state constitutional officer. I recommend that the salary of the Deputy Superintendent of Public Instruction be increased to \$4,500 per annum. The salaries paid to the Assistant Superintendents of Public Instruction appointed by the Superintendent of Public Instruction himself, are also absurdly low as compared with salaries paid for similar services elsewhere. The Assistant Superintendent of Public Instruction in charge of Adult Education is now being paid \$4,000 a year, which is less than that of any Assistant Superintendent or Supervisor appointed by the State Board of Education. The salary of the Assistant Superintendent in charge of Statistics and Research was, until July 1, 1926, at the rate of \$3,300 per annum. I recommend that the salaries of Assistant Superintendents of Public Instruction be fixed at \$4,500 per annum. In fact, all assistant superintendents connected with the State Department of Education should be paid at the same rate, the assumption being that their responsibilities are equal.

Specifically, the changes in the Department of Education during the last two years were as follows:

Mr. A. R. Heron, Assistant Superintendent of Public Instruction in charge of Statistics and Accounts, resigned to take effect January 1, 1926. He was succeeded in February, 1926, by Mr. Walter E. Morgan, who was given the title Assistant Superintendent of Public Instruction in charge of Statistics and Research.

Mrs. Grace C. Stanley, Commissioner of Elementary Schools, resigned her position in May, 1925. She was succeeded July 1, 1925, by Miss Mamie B. Lang.

Julian A. McPhee was appointed Assistant Supervisor of Agricultural Instruction August 1, 1925.

Mr. Ira W. Kibby was appointed Chief of Division of Industrial Rehabilitation July 1, 1925. This position was vacant during 1924-25 owing to the failure of the legislature of 1923 to make an appropriation for civilian rehabilitation work during the year ending June 30, 1925.

Mr. W. M. Coman became Assistant Secretary of the State Board of Education in charge of Credentials in July, 1924, and continued in that office until September 1, 1925, when he resigned. He was succeeded by Mrs. Evelyn A. Clement.

Miss Ruth M. Eakin was appointed Assistant Secretary in charge of Credentials at the Los Angeles office in November, 1925.

It is with deep regret that I chronicle the death of Dr. Frederic Burk, president of the San Francisco State Teachers College. His death occurred June 12, 1924. Dr. Burk had been president of the San Francisco State Teachers College since the institution first opened its doors, and had rendered a splendid service to the call of education during his long career. He was succeeded by Mr. A. B. Anderson, who was named as acting president.

I also announce with deep regret the death of Dr. E. R. Snyder, president of the San Jose State Teachers College. His death occurred January 13, 1925. Dr. Snyder became president of the San Jose State Teachers College in September, 1924, having been appointed to that office to succeed Dr. W. W. Kemp, who had resigned to become Dean of Education of the University of California. Before assuming his duties as president of the San Jose Teachers College, Dr. Snyder had served for a period of ten years as Commissioner of Industrial and Vocational Education. To him is due the larger share of credit for the organization of the California program of vocational education.

Following is a statement of the salaries paid to all members of the professional staff of the State Department of Education:

Superintendent of Public Instruction.

Superintendent of Public Instruction-----	\$5,000
Deputy Superintendent-----	3,000
Assistant Superintendent—Statistics and Research-----	3,300
Assistant Superintendent—Adult Education-----	4,000
Supervisor of Attendance-----	2,700
Secretary-----	2,700
Head of Textbook Department-----	2,700

State Board of Education.

Commissioner of Elementary Schools-----	4,500
Commissioner of Secondary Schools-----	4,500
Commissioner of Vocational Education-----	5,000
Supervisor of Trade and Industrial Education-----	4,200
Supervisor of Home Economics-----	4,200
Supervisor of Agricultural Education-----	4,200
Supervisor of Physical Education-----	4,200
Supervisor in Charge of Rehabilitation-----	4,000
Assistant Supervisor of Physical Education-----	3,000
Assistant Supervisor of Agriculture-----	3,600
Secretary, Commission of Credentials (Sacramento)-----	3,000
Secretary, Commission of Credentials (Los Angeles)-----	2,700
Secretary, Retirement Salary Board-----	2,600

SECTION II.

STATISTICS OF KINDERGARTENS.

STATISTICS OF KINDERGARTENS.

TABLE No. 1.

Number of Elementary School Districts Maintaining Kindergartens and Number of Kindergartens Maintained,
by Counties, 1924-25 and 1925-26.

Counties	Number of districts maintaining kindergartens				Number of kindergartens maintained			
	1924-25		1925-26		1924-25		1925-26	
	Number	Per cent	Number	Per cent	Number	Per cent of number of elementary schools	Number	Per cent of number of elementary schools
Alameda.....	9	20.9	9	20.9	81	60.9	84	61.9
Alpine.....								
Amador.....								
Butte.....	3	4.9	3	4.9	3	4.3	3	4.3
Calaveras.....								
Colusa.....	1	3.7	1	3.7	1	4.2	1	4.2
Contra Costa.....	8	14.3	8	14.2	14	21.2	14	21.2
Del Norte.....								
El Dorado.....	1	2.0	1	1.9	1	2.0	1	1.9
Fresno.....	9	5.9	9	5.9	20	11.4	23	12.5
Glenn.....	1	2.4	1	2.5	1	2.6	1	2.7
Humboldt.....	3	2.8	3	2.9	5	4.3	5	4.5
Imperial.....	6	11.3	6	11.5	8	14.3	8	14.3
Inyo.....	1	3.6	1	3.7	1	4.2	1	4.2
Kern.....	9	8.8	9	9.1	22	19.5	22	19.6
Kings.....	4	10.3	4	10.3	8	20.0	8	20.0
Lake.....								
Lassen.....	2	5.0	2	5.9	2	5.0	4	10.5
Los Angeles.....	48	34.5	52	38.2	343	63.6	388	67.6
Madera.....	2	4.2	2	4.1	2	4.0	2	4.0
Marin.....	7	15.9	7	15.9	10	18.5	10	18.5
Mariposa.....								
Mendocino.....	2	1.8	2	1.9	2	1.9	2	2.0
Merced.....	4	6.0	4	6.0	4	5.6	4	5.6
Modoc.....	1	2.5	1	2.4	1	2.5	1	2.5
Mono.....								
Monterey.....	2	2.1	2	2.1	2	2.6	2	2.8
Napa.....	2	4.2	2	4.2	3	7.1	3	7.1
Nevada.....								
Orange.....	16	32.7	16	33.3	32	40.0	32	38.6
Placer.....								
Plumas.....								
Riverside.....	5	7.4	7	10.1	12	15.4	14	17.7
Sacramento.....	2	2.6	3	3.9	17	18.3	22	23.7
San Benito.....								
San Bernardino.....	8	12.3	9	13.8	20	19.4	25	23.8
San Diego.....	6	5.7	7	6.5	32	28.3	34	30.4
San Francisco.....	1	100.0	1	100.0	56	56.0	73	73.7
San Joaquin.....	4	4.7	4	4.7	8	7.2	8	7.2
San Luis Obispo.....	2	2.3	2	2.3	2	2.4	2	2.4
San Mateo.....	7	20.0	8	22.9	17	29.8	18	31.6
Santa Barbara.....	4	6.3	4	6.3	8	11.4	9	13.8
Santa Clara.....	11	14.1	10	13.5	18	22.2	22	25.6
Santa Cruz.....	2	3.8	2	3.9	4	7.3	4	7.3
Shasta.....	1	1.0	1	1.1	1	1.0	1	1.0
Sierra.....								
Siskiyou.....	2	2.2	2	2.2	2	2.5	2	2.5
Solano.....	7	14.6	7	14.3	10	17.5	10	17.5
Sonoma.....	3	2.2	4	2.9	6	4.3	7	5.0
Stanislaus.....	1	1.7	1	1.7	7	10.4	8	11.1
Sutter.....	2	6.3	2	6.3	2	7.1	2	7.4
Tehama.....	2	3.8	2	3.9	2	3.8	2	3.9
Trinity.....								
Tulare.....	6	4.9	6	4.9	9	6.3	9	6.2
Tuolumne.....	2	6.7	2	7.7	2	6.7	2	7.7
Ventura.....	6	12.0	6	12.0	11	20.0	11	19.0
Yolo.....	2	4.4	2	4.5	2	4.5	2	4.6
Yuba.....	1	2.9	1	2.9	1	3.3	1	3.4
Totals.....	228	6.9	238	7.3	815	19.9	907	22.0

KINDERGARTENS.

TABLE No. 2.

Average Number of Days Maintained, State Enrollment, and Average Daily Attendance, by Counties, 1924-25 and 1925-26.

Counties	Average number of days maintained		State enrollment				Average daily attendance		Ratio, kindergarten A. D. A. to elementary school A. D. A.	
	1924-25	1925-26	1924-25		Total	1925-26		1924-25	1925-26	
			Boys	Girls		Boys	Girls			
Alameda.....	188	186	2,691	2,798	5,489	3,157	3,084	2,845	3,026	.06
Alpine.....										.05
Amador.....										
Butte.....	171	163	44	63	107	71	55	56	59	.01
Calaveras.....										
Colusa.....	164	161	29	27	56	34	39	24	35	.03
Contra Costa.....	188	186	456	476	932	537	568	476	560	.06
Del Norte.....										
El Dorado.....	171	185	24	10	34	12	24	19	25	.02
Fresno.....	175	176	653	638	1,311	752	787	663	752	.03
Glenn.....	172	168	20	20	40	20	28	17	24	.01
Humboldt.....	187	185	99	110	209	116	110	95	107	.02
Imperial.....	172	168	168	218	386	226	223	208	242	.03
Inyo.....	165	165	18	20	38	18	9	19	11	.01
Kern.....	177	178	683	639	1,322	782	813	678	772	.06
Kings.....	170	171	138	102	240	152	132	130	136	.03
Lake.....										
Lassen.....	173	175	86	69	155	96	128	88	102	.07
Los Angeles.....	184	183	15,378	15,448	30,826	17,454	17,693	15,381	17,821	.08
Madera.....	168	169	31	40	71	43	66	51	60	.02
Marin.....	186	185	189	175	364	219	192	165	191	.05
Mariposa.....										
Mendocino.....	171	170	35	47	82	48	55	50	63	.02
Merced.....	164	166	84	85	169	65	80	128	103	.02
Modoc.....	168	166	10	11	21	11	9	13	13	.02
Monterey.....										
Monterey.....	180	180	45	40	85	56	51	46	70	.02
Napa.....	182	183	48	79	127	75	93	66	72	.03

Navajo	172	172	807	826	1,633	847	837	1,704	993	1,165	67	08
Orange												
Plumas												
Riverside	171	187	394	401	795	444	411	855	473	519	05	05
Sacramento	180	180	671	663	1,334	674	756	1,430	596	708	04	05
San Bartolo												
San Bernardino	170	171	393	627	1,220	827	841	1,668	707	756	05	05
San Diego	189	180	1,229	1,097	2,325	1,421	1,435	2,856	1,150	1,483	06	08
San Francisco	193	192	1,700	1,780	3,480	2,366	2,276	4,642	1,557	1,962	03	04
San Joaquin	178	180	337	372	709	408	410	818	345	410	03	03
San Luis Obispo	176	168	42	45	87	54	59	113	54	70	02	02
San Mateo	193	185	329	345	674	375	376	751	311	398	04	05
Santa Barbara	187	187	332	321	653	401	413	814	332	370	06	06
Santa Clara	177	176	532	580	1,112	648	725	1,373	572	690	04	04
Santa Cruz	190	186	112	121	233	104	117	221	91	150	02	03
Shasta	160	161	28	19	47	21	25	46	25	27	01	01
Sierra												
Siskiyou	174	164	34	36	70	31	32	63	33	42	01	01
Solano	182	182	202	208	410	188	198	386	197	189	05	05
Sonoma												
Stanislaus	173	177	167	211	378	201	290	401	155	168	02	02
Sutter	183	182	116	143	259	134	155	289	115	142	01	02
Tehama	162	164	52	45	97	45	40	85	45	37	03	02
Trinity	165	152	37	47	84	38	48	86	46	50	03	03
Tulare												
Tulare	173	171	182	205	387	246	224	470	208	253	02	02
Tuolumne	175	170	33	38	71	23	33	56	30	29	02	02
Ventura	187	180	258	251	509	334	310	644	273	316	05	06
Yolo	178	178	44	43	87	62	56	118	43	60	02	02
Yuba	180	171	16	27	43	24	26	50	31	38	03	06
Totals	183 3	185 3	20,176	29,586	58,762	33,880	34,262	68,142	29,620	34,222	05	06

KINDERGARTENS.

TABLE No. 3.

Number of Teachers Employed* and Types of Certificate Held, by Counties, 1924-25 and 1925-26.

Counties	1924-25				1925-26			
	Type of certificate			Total number of teachers	Type of certificate			Total number of teachers
	Kinder- garten, primary	Kinder- garten, first grade	Kinder- garten, only		Kinder- garten, primary	Kinder- garten, first grade	Kinder- garten, only	
Alameda	**29	27	24	80	15	33	44	92
Alpine								
Amador								
Butte	3			3	3			3
Calaveras								
Colusa	1			1	1			1
Contra Costa	5	10		15	4	11		15
Del Norte								
El Dorado	1			1	1			1
Fresno		11	9	20		12	16	22
Glenn	1			1	1			1
Humboldt		5		5	1	3	1	5
Imperial	2	6		8	4	3	1	8
Inyo	1			1	1			1
Kern	18	2	8	28	11	2	16	29
Kings	5	2		7	5	2		7
Lake								
Lassen	1		1	2	3		1	4
Los Angeles	57	275	228	560	92	312	228	632
Madera	2			2	2			2
Marin	2	8		10	7	2		9
Mariposa								
Mendocino	2			2	2			2
Merced	2		2	4	2	1	1	4
Modoc	1			1	1			1
Mono								
Monterey	1		1	2	2			2
Napa	1	1	1	3	2		1	3
Nevada								
Orange	21	14	11	46	11	27	7	45
Placer								
Plumas								
Riverside	3	18		21	4	20		24
Sacramento	3	3	16	22	5	2	17	24
San Benito								
San Bernardino	1	11	8	20		24	1	25
San Diego	1	36	3	40	1	37	3	41
San Francisco	24	34		58	37	38		75
San Joaquin	2	2	4	8	9	1		10
San Luis Obispo		1	1	2	1	1		2
San Mateo	11			11	3	9		12
Santa Barbara	2	10	3	15	4	9	2	15
Santa Clara	20			20	18	5		23
Santa Cruz	2		1	3	2		1	3
Shasta	1			1				1
Sierra								
Siskiyou	1		1	2	2			2
Solano	3	5		8	7		2	9
Sonoma		6		6		7		7
Stanislaus		4		4		3	1	4
Sutter		2		2	2			2
Tehama			2	2			2	2
Trinity								
Tulare		9		9	4	7		11
Tuolumne		2		2	1		1	2
Ventura	1	8	1	10	3	4	3	10
Yolo	1		1	2	1	1		2
Yuba			1	1			1	1
Totals	232	512	327	1,071	276	576	344	1,196

*Includes kindergarten supervisors, principals and teachers.

**Includes 3 elementary certificates.

KINDERGARTENS.

TABLE No. 4.

Average Annual Salaries of Kindergarten Supervisors and Teachers, by Counties, 1924-25 and 1925-26.

Counties	Supervisors				Teachers*			
	1924-25		1925-26		1924-25		1925-26	
	Number	Average salary	Number	Average salary	Number	Average salary	Number	Average salary
Alameda.....					80	\$1,910 15	92	\$1,706 38
Alpine.....								
Amador.....								
Butte.....					3	1,263 33	3	1,260 66
Calaveras.....								
Colusa.....					1	1,300 00	1	1,350 00
Contra Costa.....					15	1,604 73	15	1,640 00
Del Norte.....								
El Dorado.....					1	1,200 00	1	1,330 00
Fresno.....					20	1,560 25	22	1,581 59
Glenn.....					1	1,200 00	1	1,300 00
Humboldt.....					5	1,400 00	5	1,460 09
Imperial.....					8	1,544 00	8	1,496 87
Inyo.....					1	1,395 00	1	1,480 00
Kern.....					28	1,720 54	29	1,712 75
Kings.....					7	1,346 43	7	1,325 00
Lake.....								
Lassen.....					2	1,282 50	4	1,076 00
Los Angeles.....	2	\$2,900 00	2	\$3,000 00	558	1,620 36	630	1,659 45
Madera.....					2	1,405 00	2	1,435 00
Marin.....					10	1,461 00	9	1,528 33
Mariposa.....								
Mendocino.....					2	1,429 50	2	1,429 50
Merced.....					4	1,355 00	4	1,380 00
Modoc.....					1	1,215 00	1	1,215 00
Mono.....								
Monterey.....					2	1,350 00	2	1,530 00
Napa.....					3	1,500 00	3	1,440 00
Nevada.....								
Orange.....	1	1,920 00	2	1,770 00	45	1,355 54	43	1,459 09
Placer.....								
Plumas.....								
Riverside.....					21	1,376 90	24	1,324 04
Sacramento.....	1	2,820 00	1	2,820 00	21	1,528 95	23	1,531 86
San Benito.....								
San Bernardino.....	1	2,000 00			19	1,318 43	25	1,570 24
San Diego.....					40	1,479 16	41	1,519 95
San Francisco.....	2	2,790 00	2	2,970 00	56	1,668 75	73	1,918 98
San Joaquin.....					8	1,673 34	10	1,798 80
San Luis Obispo.....					2	1,550 00	2	1,600 00
San Mateo.....					11	1,330 00	12	1,432 00
Santa Barbara.....	1	2,000 00	1	2,200 00	14	1,386 75	14	1,465 00
Santa Clara.....	1	2,260 00	1	2,200 00	19	1,542 87	22	1,566 17
Santa Cruz.....					3	1,748 00	3	1,781 33
Shasta.....					1	1,400 00	1	1,400 00
Sierra.....								
Siskiyou.....					2	1,302 50	2	1,200 00
Solano.....					8	1,507 50	9	1,486 67
Sonoma.....					6	1,526 67	7	1,528 57
Stanislaus.....					4	1,327 50	4	1,560 00
Sutter.....					2	1,320 00	2	1,285 00
Tehama.....					2	1,280 00	2	1,280 00
Trinity.....								
Tulare.....					9	1,374 91	11	1,348 64
Tuolumne.....					2	1,425 00	2	1,350 00
Ventura.....					10	1,403 00	10	1,487 00
Yolo.....					2	1,320 00	2	1,470 00
Yuba.....					1	1,320 00	1	1,320 00
Totals.....	9	\$2,480 00	9	\$2,522 22	1,062	\$1,589 92	1,187	\$1,612 03

*Includes principals and teachers.

KINDERGARTENS.

TABLE NO. 5.

Valuation of Property and Expenditure^a per Pupil in Average Daily Attendance, by Counties, 1924-25 and 1925-26.

Counties	Total valuation of property		Expenditure per pupil in average daily attendance	
	1924-25	1925-26	1924-25	1925-26
Alameda.....	\$84,239 00	\$66,835 00	\$84 09	\$101 92
Alpine.....				
Amador.....				
Butte.....	460 00	546 00	98 45	86 19
Calaveras.....				
Colusa.....	300 00	310 00	55 03	39 18
Contra Costa.....		50 00	63 16	53 07
Del Norte.....				
El Dorado.....	700 00	725 00	70 06	62 54
Fresno.....	6,340 00	6,640 00	60 19	56 38
Glenn.....	104 00	104 00	72 36	58 88
Humboldt.....		1,550 00	92 27	102 11
Imperial.....	3,550 00	3,320 00	66 95	51 06
Inyo.....			47 43	189 84
Kern.....	76,860 00	92,500 00	101 47	97 68
Kings.....	11,585 00	11,605 00	84 04	86 55
Lake.....				
Lassen.....	2,505 00	4,005 00	45 82	51 34
Los Angeles.....	7,573 00	18,919 00	65 77	60 88
Madera.....	1,500 00	1,500 00	89 39	175 83
Marin.....	4,135 00	4,595 00	110 87	95 87
Mariposa.....				
Mendocino.....	1,020 00	2,699 00	65 35	59 73
Merced.....	4,200 00	4,062 00	104 87	76 57
Modoc.....	400 00	400 00	93 89	93 46
Mono.....				
Monterey.....	3,360 00	3,360 00	67 89	54 79
Napa.....	3,560 00	3,530 00	90 91	79 00
Nevada.....				
Orange.....	79,591 00	79,593 00	82 99	92 65
Placer.....				
Plumas.....				
Riverside.....	17,765 00	18,800 00	73 12	68 63
Sacramento.....	8,154 00	8,310 00	75 14	69 47
San Benito.....				
San Bernardino.....	16,605 00	36,946 00	72 62	74 42
San Diego.....	14,955 00	11,232 00	51 68	44 53
San Francisco.....	18,100 00	14,000 00	69 88	76 14
San Joaquin.....	1,470 00	1,678 00	44 26	44 48
San Luis Obispo.....	5,680 00	5,380 00	90 75	55 81
San Mateo.....	14,900 00	15,692 00	86 85	64 92
Santa Barbara.....		101 00	94 34	87 74
Santa Clara.....			79 36	75 69
Santa Cruz.....			81 38	63 35
Shasta.....	204 00	206 00	72 00	64 48
Sierra.....				
Siskiyou.....	800 00	800 00	79 08	56 87
Solano.....	4,450 00	4,320 00	86 45	110 25
Sonoma.....			71 30	66 91
Stanislaus.....	960 00	515 00	50 58	44 83
Sutter.....			75 92	115 06
Tehama.....		10 00	60 71	57 52
Trinity.....				
Tulare.....	8,150 00	6,590 00	81 79	74 20
Tuolumne.....	650 00	1,535 00	94 64	116 34
Ventura.....	47,000 00	25,753 00	97 91	72 07
Yolo.....	1,450 00	1,452 00	78 70	48 53
Yuba.....		30 00	76 11	43 00
Totals.....	\$453,285 00	\$459,808 00	\$70 58	\$68 52

^aExpenditures for capital outlays and transfers excluded.

KINDERGARTENS.

TABLE No. 6.

Distribution of Receipts by Sources* and Counties, 1924-25.

Counties	Balance on hand at beginning of school year	Receipts from taxes for maintenance	Receipts from special tax for building	Receipts from donations, etc.	Total receipts
Alameda.....	\$14,670 81	\$277,096 51			\$291,767 32
Alpine.....					
Amador.....					
Butte.....	2,511 34	7,682 08			10,193 42
Calaveras.....					
Colusa.....	456 78	874 39		\$0 53	1,331 70
Contra Costa.....	18,955 47	33,181 31			52,176 78
Del Norte.....					
El Dorado.....	248 93	1,341 15			1,590 08
Fresno.....	41,963 20	23,737 39			67,700 59
Glenn.....	755 29	1,741 63			2,496 92
Humboldt.....	2,210 31	12,370 54			14,610 85
Imperial.....	1,346 30	26,078 83			27,425 13
Inyo.....	489 19	1,560 14			2,049 33
Kern.....	45,420 31	84,148 51	\$5,143 95	2,600 00	139,312 77
Kings.....	3,261 81	12,705 50			15,967 31
Lake.....					
Lassen.....	1,153 76	2,770 55		222 60	4,146 91
Los Angeles.....	116,995 47	1,905,981 64		646 32	2,023,623 43
Madera.....	2,535 88	8,390 44		27 50	10,953 82
Marin.....	5,538 95	16,066 18			21,605 13
Mariposa.....					
Mendocino.....	3,291 79	3,272 18			6,563 97
Merced.....	4,341 74	12,924 80			17,266 54
Modoc.....	132 38	1,277 24			1,409 62
Mono.....					
Monterey.....	781 36	3,601 34	3,661 52		8,044 22
Napa.....	7,279 54	3,139 85			10,419 39
Nevada.....					
Orange.....	33,552 41	159,022 66			192,575 07
Placer.....					
Plumas.....					
Riverside.....	6,663 11	34,534 93			41,198 04
Sacramento.....	7,089 47	49,770 44		170 39	57,030 30
San Benito.....					
San Bernardino.....	10,603 87	57,121 70			67,725 57
San Diego.....	10,568 67	112,672 72		709 87	123,951 26
San Francisco.....		108,808 53			108,808 53
San Joaquin.....	14,883 73	21,406 94			36,290 67
San Luis Obispo.....	8,794 82	5,579 68			14,284 50
San Mateo.....	14,338 38	24,353 55			38,691 93
Santa Barbara.....	17,215 94	85,119 53		513 67	52,849 14
Santa Clara.....	11,169 30	46,829 93			57,999 23
Santa Cruz.....	1,312 84	9,290 50			10,612 34
Shasta.....	966 21	1,700 09			2,666 21
Sierra.....					
Siskiyou.....	509 18	2,527 62			3,036 80
Solano.....	3,516 17	20,243 66			23,759 83
Sonoma.....	6,446 07	14,075 74			20,521 81
Stanislaus.....	1,309 47	10,710 01			12,019 48
Sutter.....	1,015 63	3,767 47		126 48	4,909 58
Tehama.....	1,577 97	1,989 85			3,267 82
Trinity.....					
Tulare.....	16,120 55	13,233 47			29,354 02
Tuolumne.....	434 14	2,926 48			3,360 62
Ventura.....	5,281 28	25,751 21			31,032 49
Yolo.....	1,370 00	3,835 46			5,205 46
Yuba.....	610 26	1,999 20			2,609 46
Totals.....	\$449,670 08	\$3,210,922 48	\$8,805 47	\$5,017 36	\$3,674,415 39

*All kindergarten receipts derived from district sources.

KINDERGARTENS.

TABLE No. 7.

Distribution of Receipts by Sources* and Counties, 1925-26.

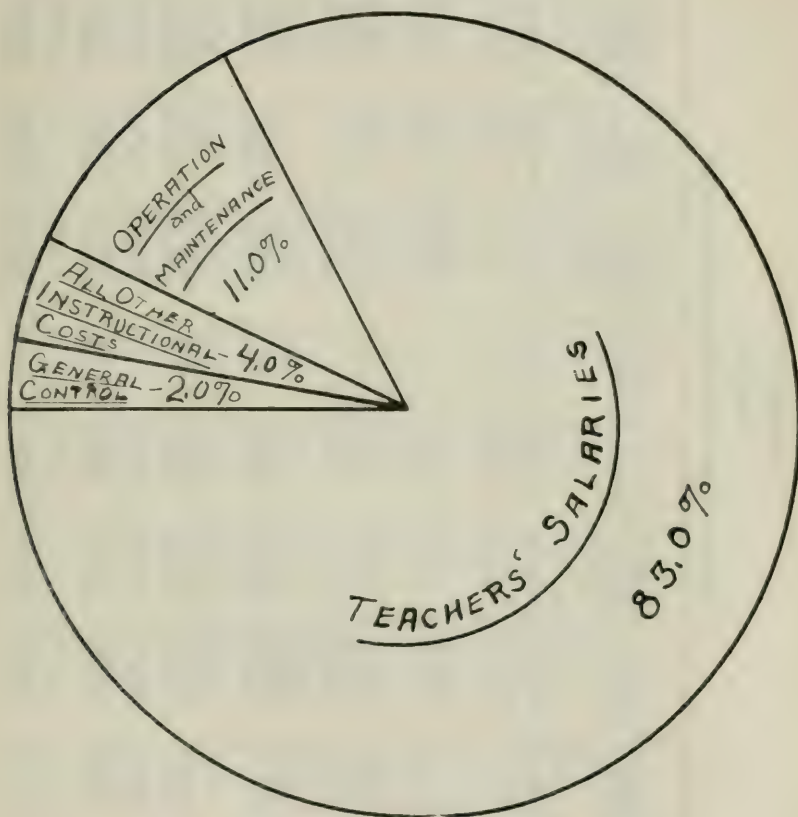
Counties	Balance on hand at beginning of school year	Receipts from taxes for maintenance	Receipts from special tax for building	Receipts from donations, etc.	Total receipts
Alameda	\$22,274 13	\$343,470 11			\$365,744 24
Alpine					
Amador					
Butte	3,821 99	5,914 23			9,736 13
Calaveras					
Colusa	10 91	1,700 17			1,711 08
Contra Costa	21,532 72	39,889 30			61,422 02
Del Norte					
El Dorado	225 03	1,340 20			1,565 23
Fresno	23,867 61	39,021 63		\$10 50	62,899 74
Glenn	1,266 77	368 73			1,635 50
Humboldt	3,845 25	12,645 61			16,490 86
Imperial	680 86	28,204 99			28,975 85
Inyo	1,148 24	1,154 94			2,303 18
Kern	43,921 59	92,061 64			135,983 23
Kings	4,705 56	12,602 35			17,307 91
Lake					
Laassen	114 73	6,520 11			6,634 84
Los Angeles	269,642 11	1,595,658 24		7,246 06	1,872,586 41
Madera	4,740 50	8,597 67			13,338 17
Marin	2,413 36	20,333 93			22,747 29
Mariposa					
Mendocino	1,933 52	3,641 95			5,575 47
Merced	3,573 52	11,152 96			14,726 48
Modoc	188 99	1,315 80			1,504 79
Mono					
Monterey	1,585 43	4,244 68	\$12 61		5,842 72
Napa	4,419 30	4,885 62			9,304 92
Nevada					
Orange	62,118 61	114,274 32			176,392 93
Placer					
Plumas					
Riverside	5,723 27	36,893 69			42,616 96
Sacramento	10,880 71	43,452 03		80 94	54,413 68
San Benito					
San Bernardino	15,349 48	62,287 02			77,636 50
San Diego	5,287 14	128,465 02			133,752 16
San Francisco		151,668 22			151,668 22
San Joaquin	14,619 86	30,250 36			44,879 22
San Luis Obispo	9,304 58	3,877 01			13,181 59
San Mateo	9,303 07	35,093 28			44,396 35
Santa Barbara	18,400 10	49,604 26		40 82	59,045 18
Santa Clara	11,192 33	63,617 12		942 64	75,752 09
Santa Cruz	3,206 38	7,681 29			10,887 67
Shasta	864 01	2,192 02			3,056 03
Sierra					
Siskiyou	405 04	2,954 52			3,359 56
Solano	6,298 16	20,227 70			26,525 86
Soroma	1,971 00	15,667 74			17,638 74
Stanislaus	6,067 24	5,357 92			11,425 16
Sutter	1,369 70	3,692 20			5,061 90
Tehama	475 34	2,556 51			3,131 85
Trinity					
Tulare	8,425 75	25,602 45			34,028 20
Tuolumne	430 70	3,471 82		674 95	4,577 47
Ventura	9,124 02	28,804 85	213 00	804 50	38,946 37
Yolo	1,821 16	3,175 10			4,996 26
Yuba	249 95	1,849 73			2,099 68
Totals	\$618,799 63	\$3,068,689 04	\$225 61	\$9,800 41	\$3,697,505 69

*All kindergarten receipts derived from district sources.

KINDERGARTENS.

GRAPH No. 3.

Percentage of Total Kindergarten Expenditures *
Devoted to Each Classification
1924-25.



* Expenditures for capital outlays and transfers excluded.

KINDERGARTENS.

TABLE No. 8.

Distribution of Expenditures by Purposes and Counties, 1924-25.

	General control	Teachers' salaries	Continued expenses, materials, books, etc.	Supplies	Library books	Total expenditures excluding capital outlays and transfers	Capital outlays sites, buildings and furniture	Total expenditures excluding transfers	Transfers	Total expenditures	Balance on hand at close of school year
Anderson...	\$14,681 06	\$181,583 16	\$8,530 88	\$3,687 36	\$213 32	\$226,224 41	\$3,579 63	\$242,804 07	\$26,689 12	\$269,493 19	\$22,274 13
Alpine...											
Amador...		3,673 11	1,344 45	235 71		5,313 27	858 25	6,371 52		6,371 52	3,821 90
Butte...											
Calaveras...		1,399 00		20 79		1,320 79		1,320 79		1,320 79	10 91
Colusa...		23,065 73	3,943 55	1,104 32		30,063 60	580 46	30,644 06		30,644 06	21,332 72
Contra Costa...											
Del Norte...											
El Dorado...	18 75	1,200 00	112 30			1,331 05	34 00	1,365 05		1,365 05	925 63
Fresno...	925 00	52,113 68	469 46	6,246 98	153 16	39,908 28	1,679 56	41,587 84	2,245 14	43,832 98	23,367 61
Glenn...		1,200 00	30 15	30 15		1,230 15		1,230 15		1,230 15	1,206 77
Humboldt...	500 00	7,057 00	96 10	167 60		8,765 60		8,765 60	2,000 00	10,765 60	3,845 25
Imperial...		12,560 85		1,268 71		13,825 56		13,825 56	12,818 71	26,744 27	680 86
Inyo...		435 00	466 09			901 09		901 09		901 09	1,148 24
Kern...	7,025 00	46,517 30	14,190 90	6,063 39		68,796 59	26,504 50	95,301 18	53 20	95,354 38	43,921 59
Kings...		9,464 19	820 51	640 60		10,925 30	285 25	11,208 55		11,261 75	4,705 56
Lake...											
Lassen...		2,545 00	1,324 63	111 15		4,032 18		4,032 18		4,032 18	114 73
Los Angeles...	2,029 22	992,712 74	71,013 30	35,746 27	61 94	1,111,583 56	6,824 43	1,018,407 99	735,573 33	1,753,981 32	260,642 11
Madera...	514 64	2,738 53	682 62	617 89		4,558 68	1,654 64	6,213 32		6,213 32	4,730 50
Mariposa...											
Marysville...	790 00	14,902 90	2,371 13	314 51	2 50	18,294 04	897 73	19,191 77		19,191 77	2,413 36
Mendocino...											
Mesa...	78	2,590 58	196 95	449 13	29 99	3,267 47	1,262 98	4,630 45		4,630 45	1,933 52
Middleton...	346 10	5,820 63	6,684 90	571 68		13,423 31	269 71	13,693 02		13,693 02	3,573 52
Monterey...											
Moraga...		1,215 00		5 63		1,220 63		1,220 63		1,220 63	188 99
Muskegon...											
Napa...		2,668 31	359 37	155 31		3,122 99	3,335 80	6,458 79		6,458 79	1,585 43
Nevada...		4,732 82	1,652 47	514 30		6,000 09		6,000 09		6,000 09	4,419 30

Nevada.....	1,177 00	64,843 19	12,534 11	3,575 06	278 00	82,407 36	48,049 10	130,456 46	130,456 46	62,118 67
Orange.....										
Placer.....										
Plumas.....										
Riverside.....	1,700 00	27,650 29	4,590 90	632 41	13 55	34,587 15	887 62	35,474 77	35,474 77	5,723 27
Sacramento.....	2,272 03	33,404 38	8,620 78	488 48		44,785 67	963 92	45,749 59	46,149 59	10,880 71
San Benito.....										
San Bernardino.....	1,346 45	27,174 70	11,195 71	1,624 98		51,341 84	1,034 25	52,376 09	52,376 09	15,349 48
San Diego.....	120 00	56,178 98	2,761 95	360 00	8 33	59,430 25	24 00	59,454 25	59,200 87	5,387 14
San Francisco.....	5,823 18	97,154 57		5,830 78		108,808 53		108,808 53	108,808 53	
San Joaquin.....		13,472 70	707 12	962 79	126 00	15,268 61	896 20	16,164 81	21,670 81	14,619 56
San Luis Obispo.....	210 50	3,490 00	1,024 45	131 63	33 89	4,900 47	79 45	4,979 92	4,979 92	3,394 58
San Mateo.....		14,851 00	11,730 73	426 47	2 68	27,010 88	2,377 98	29,388 86	29,388 86	9,303 07
Santa Barbara.....	416 67	21,431 05	6,126 68	5,212 92	21 85	33,269 17	1,239 87	34,449 04	34,449 04	18,400 10
Santa Clara.....	3,686 67	32,454 10	7,762 71	1,442 72	77 13	45,363 33	1,113 57	46,806 90	46,806 90	11,192 33
Santa Cruz.....	62 50	5,143 00	2,089 29	61 17	50 00	7,405 96		7,405 96	7,405 96	3,206 38
Shasta.....		1,400 00	194 50	297 70		1,802 20		1,802 20	1,802 20	864 01
Sierra.....		2,605 00	4 76			2,609 76	22 00	2,631 76	2,631 76	405 04
Siskiyou.....		12,186 05	3,660 95	239 83		17,951 57	430 16	17,461 67	17,461 67	6,293 16
Solano.....	945 64									
Sonoma.....		9,631 95	515 00	963 86		11,050 81	7,500 00	18,550 81	18,550 81	1,971 09
Stanislaus.....	70 50	5,310 00	7 50	426 24		5,817 24	135 00	3,552 24	3,552 24	6,007 24
Sutter.....		2,520 00	606 65	289 53		3,416 18	123 70	3,539 88	3,539 88	1,369 70
Tehama.....		2,619 00	109 00	73 48		2,792 48		2,792 48	2,792 48	373 34
Trinity.....										
Tulare.....	999 99	12,624 20	3,058 84	443 83	5 90	17,012 76	445 01	17,457 77	20,928 27	8,425 75
Tuare.....		2,629 14	181 84	28 34		2,839 32	90 60	2,929 92	2,929 92	430 70
Tuolumne.....		12,814 27	3,346 04	526 07		18,539 96	3,085 51	21,628 47	21,608 47	9,124 02
Ventura.....	1,853 58									
Yolo.....		2,470 29	914 01			3,384 30		3,384 30	3,384 30	1,821 16
Yuba.....		1,320 00	1,015 00	24 51		2,359 51		2,359 51	2,359 51	249 95
Totals.....	\$42,750 89	\$1,734,690 42	\$229,308 16	\$82,324 27	\$1,180 24	\$2,090,613 98	\$116,755 91	\$2,207,369 89	\$3,055,615 76	\$618,799 63

KINDERGARTENS.

TABLE No. 9.

Distribution of Expenditures by Purposes and Counties, 1925-1926.

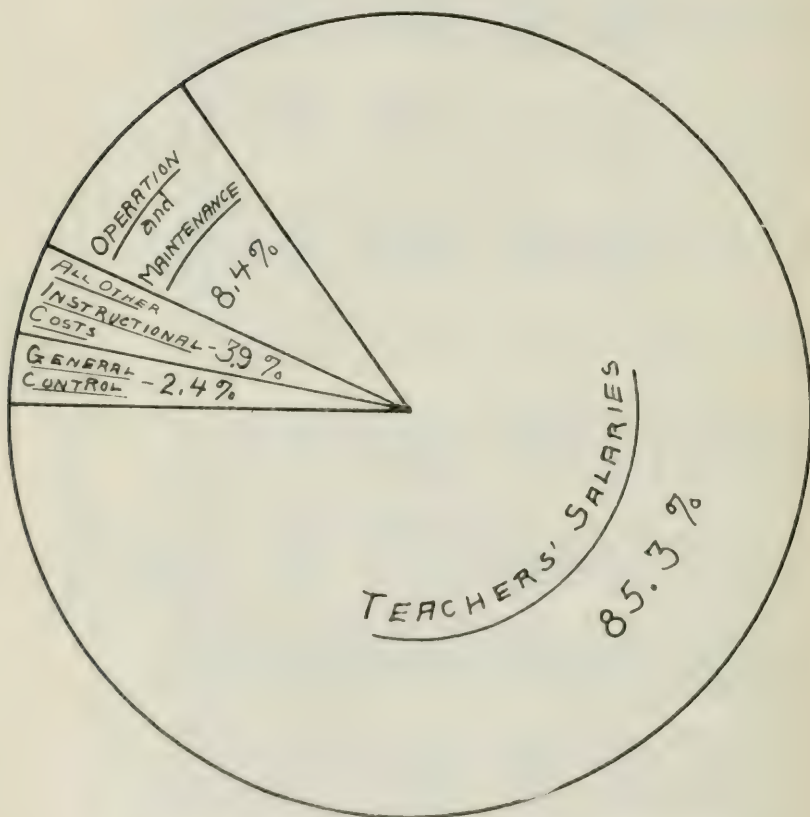
County	General control	Teachers' salaries	Contingent expenses, repairs, rents, etc.	Supplies	Library books	Total expenditures excluding capital outlays and transfers	Capital outlays, sites, buildings and furniture	Total expenditures excluding transfers	Transfers	Total expenditures	Balance on hand at close of school year
Alameda	\$25,569 55	\$410,962 59	\$60,601 69	\$5,199 74	\$85 98	\$308,419 55	\$5,082 90	\$314,409 45	\$27,149 84	\$341,559 29	\$24,184 95
Alameda		3,640 05	1,175 03	270 31		5,085 39	108 20	5,193 59		5,193 59	4,512 54
Alameda		1,350 00		21 23		1,371 23		1,371 23		1,371 23	339 85
Alameda		29,765 84	3,811 62	2,110 40		29,717 86	243 74	29,961 60		29,961 60	31,400 42
Alameda		1,277 00	100 00	179 77	6 80	1,563 57		1,563 57		1,563 57	1 65
Alameda	471 50	35,228 70	3,671 87	1,722 39	207 00	42,401 46	1,268 51	43,669 97	1,451 58	45,121 55	17,778 19
Alameda		1,300 00	1 55	111 50		1,413 05		1,413 05		1,413 05	222 45
Alameda	1,698 00	7,181 00	1,940 10	107 03		10,926 13	345 00	11,271 13		11,271 13	5,219 73
Alameda	13 33	11,886 85	455 27			12,355 45		12,355 45	16,203 64	28,559 09	416 70
Alameda		1,113 50	990 00	75 75		2,088 25		2,088 25		2,088 25	214 63
Alameda	975 00	12,298 26	38,447 74	3,750 36	4 00	75,405 36	16,915 01	92,320 37		92,320 37	43,662 85
Alameda		5,397 25	1,812 44	661 34		11,771 03	1,421 90	13,192 93	101 30	13,294 23	4,013 68
Alameda		4,140 50	137 55	968 90		5,236 95		5,236 95		5,236 95	1,397 89
Alameda	2,611 25	1,038,433 37	9,679 89	33,939 79	241 98	1,084,898 28	8,330 29	1,093,137 57	579,550 50	1,672,688 07	199,898 34
Alameda	999 50	3,151 53	3,994 79	2,534 17		10,549 99	1,598 37	12,148 36	300 00	12,648 36	689 81
Alameda	582 66	11,359 26	3,596 83	692 27		18,312 02	659 94	18,971 96		18,971 96	3,775 23
Alameda		9,850 00	346 56	57 72		3,763 28		3,763 28		3,763 28	1,812 19
Alameda	18 41	5,755 25	1,780 25	335 24		7,867 15	355 64	8,222 79		8,222 79	6,483 69
Alameda		1,215 00				1,215 00		1,215 00		1,215 00	289 79
Alameda		3,120 67	685 21	23 85		3,835 23	253 37	4,088 60		4,088 60	1,753 92
Alameda	145 17	4,995 00		1,143 93		5,088 10	100 75	5,788 85		5,788 85	3,516 07

Nevada.....	1,242 96	74,980 31	19,316 43	6,783 43	50 66	102,373 79	7,249 77	109,623 56	109,623 56	66,769 37
Orange.....										
Placer.....										
Plumas.....										
Riverside.....	266 67	31,727 86	2,475 11	1,086 41	62 98	35,719 03	315 40	35,034 43	35,934 43	6,682 53
Sacramento.....	3,493 21	36,652 08	8,343 86	692 32		49,181 50	1,131 68	50,313 18	50,570 55	3,843 13
San Benito.....										
San Bernardino.....	1,791 70	35,336 96	7,456 52	11,643 25	33 89	56,262 32	4,972 16	61,234 48	61,234 48	16,402 02
San Diego.....										
San Francisco.....	7,848 48	63,214 28	1,910 44	807 46	38 51	66,030 63	937 69	66,968 38	126,568 38	7,183 78
San Jose.....		139,317 70	4,502 04			151,668 22		151,668 22	151,668 22	
San Joaquin.....		16,818 30	1,355 70	38 67	24 00	18,236 67	359 14	18,593 81	26,705 81	18,083 41
San Luis Obispo.....		3,247 75	566 03	42 87		3,906 55	73 50	3,980 15	3,980 15	9,201 44
San Mateo.....		16,521 50	8,349 00	968 49		25,838 99	675 64	26,514 63	26,514 63	17,881 72
Santa Barbara.....	2,170 68	22,517 25	1,710 97	6,041 25	23 10	32,463 61	6,362 96	38,826 57	38,426 57	19,518 01
Santa Clara.....	2,280 68	38,269 27	8,030 83	3,185 18	4 75	52,679 90	2,491 37	55,171 36	56,114 00	19,638 09
Santa Cruz.....	130 00	5,303 00	1,961 88	207 43		7,062 31	231 18	7,833 50	7,833 50	3,064 17
Shasta.....		1,400 00	233 35	105 70	2 00	1,741 05		1,741 05	1,741 05	1,314 98
Sierra.....										
Siskiyou.....		2,225 00	162 50			2,388 50	23 20	2,411 70	2,411 70	947 86
Solano.....	1,825 40	13,408 74	5,385 18	208 51	10 00	20,857 92	971 24	21,809 16	21,809 16	4,716 70
Sonoma.....		10,230 80	3 00	1,000 32		11,240 32		11,240 32	15,590 32	2,048 42
Stanislaus.....	80 56	6,000 00	10 01	264 64	10 24	6,365 45	103 38	6,468 83	7,908 83	3,516 33
Sutter.....		2,588 00	599 00	1,100 68		4,257 09	309 65	4,566 74	4,566 74	495 16
Tehama.....		2,624 00	105 10	141 69		2,875 79		2,875 79	2,875 79	256 06
Trinity.....										
Tulare.....	304 66	14,262 50	3,241 03	769 50	134 05	18,771 74	2,923 38	21,695 12	26,781 20	7,247 00
Tuolumne.....		2,860 83	425 51	54 08	33 49	3,373 91	45 94	3,419 85	3,419 85	1,157 62
Ventura.....	2,194 61	14,295 17	5,673 88	611 57		22,775 23	194 95	22,970 18	22,970 18	15,976 19
Yolo.....		2,842 84		69 13		2,911 97	19 38	2,931 35	2,931 35	2,064 91
Yuba.....		1,320 00	3 00	14 06		1,334 06		1,634 06	1,634 06	465 62
Totals.....	\$56,717 65	\$1,999,584 76	\$197,956 79	\$89,708 44	\$973 49	\$2,344,941 13	\$66,891 44	\$2,411,832 57	\$705,432 95	\$580,240 17

KINDERGARTENS.

GRAPH No. 4.

Percentage of Total Kindergarten Expenditures *
Devoted to Each Classification
1925-26.



* Expenditures for capital outlays and transfers excluded

SECTION III.

STATISTICS OF ELEMENTARY SCHOOLS.

STATISTICS OF ELEMENTARY SCHOOLS

TABLE No. 10.

Distribution of Districts by Types and Counties, 1924-25 and 1925-26.

Counties	Number of union districts		Number and percentage of districts in unions				Number of joint districts		Total number of active districts		Number of suspended districts	
	1924-25	1925-26	Number		Percentage		1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
			1924-25	1925-26	1924-25	1925-26						
Alameda.....							1	1	43	43		
Albino.....									3	2		1
Amador.....	3	1	6	2	18.8	7.1	2	2	32	28	2	6
Futte.....	2	2	6	6	9.8	10.0			61	50	1	1
Calaveras.....												
Colusa.....	2	2	5	5	18.5	18.5	1	1	39	36	1	1
Contra Costa.....	4	5	8	10	14.3	17.9	1	1	27	27	2	2
Del Norte.....	1	1	2	2	13.3	13.3			56	56		
El Dorado.....							2	2	15	15		
Fresno.....	6	6	12	12	7.8	7.8	10	10	51	52	5	3
Glen.....	3	3	6	6	14.3	15.0	2	2	133	153	6	6
Humboldt.....	2	3	4	6	3.8	5.7			42	40	1	3
Imperial.....									106	105	5	6
Inyo.....	5	5	12	12	22.6	23.1			53	52		1
Kern.....	3	2	7	6	25.0	22.2			27	27	1	1
Kings.....	5	5	13	13	12.7	13.1			102	99	3	4
Lake.....	2	2	6	6	15.4	15.4	1	1	39	39	1	1
Lassen.....	3	4	13	16	44.8	55.1			29	29	2	2
Los Angeles.....	1	3	3	3	7.3				40	34	3	4
Madera.....	1	1	4	4	2.9	2.9	1	1	139	136		1
Marin.....	2		4	2	8.3	4.1			48	39	2	2
Mariposa.....												
Mendocino.....	5	5	14	14	12.8	13.2			44	41	1	1
Merced.....	3	3	7	7	10.5	10.5			27	27	6	6
Modoc.....							3	3	109	106	11	12
Monterey.....	1	1	2	2	18.2	18.2			67	67		
Napa.....	12	12	40	40	41.7	42.1			40	41	1	1
	4	4	12	12	25.0	25.0			11	12	2	2
							3	3	96	95	3	4
							4	4	48	48		

Nevada.....	2	2	5	10.2	10.4				35	34	1	2
Orange.....	2	4	12	23.1	26.9		2		40	48	2	
Paeer.....	2								52	28	1	
Plumas.....									20			
Riverside.....	4	4	20	29.4	29.0		1	1	08	69	1	1
Sacramento.....	6	6	19	25.9	24.8		3	3	76	77	5	4
San Benito.....	2	2	4	11.1	16.7				36	35	4	5
San Bernardino.....	3	2	5	7.9	4.6		1	1	65	65	2	2
San Bernardino.....	13	13	39	36.8	37.0		1	1	106	108	2	
San Diego.....									1	1		
San Francisco.....	2	2	4	4.5	4.7		1	1	86	86	2	2
San Joaquin.....	2	2	4	4.6	4.6				87	87		
San Luis Obispo.....												
San Mateo.....	4	6	10	15.6	15.6				35	35	1	1
Santa Barbara.....	4	4	14	18.0	17.5		4	4	63	63	1	1
Santa Clara.....	4	4	9	17.3	17.6				78	74	1	1
Santa Cruz.....	3	3	9						52	51	2	3
Shasta.....			2	2.1	2.2				96	92	8	10
Sierra.....	7	7	16	18.0	18.0				11	11	7	1
Siskiyou.....	1	1	4	8.3	8.2		2		80	89	2	1
Solano.....									48	49	2	2
Sonoma.....	5	5	13	3.4	9.4		1	1	138	138	9	9
Stanislaus.....	3	3	10	16.7	16.7		3	3	60	60		
Sutter.....	3	4	7	21.9	28.1				32	32	1	1
Tehama.....	3	3	6	11.5	11.8		1	1	52	51		
Trinity.....	1	1	3	12.5	11.1				94	97	3	
Tulare.....	3	3	6	4.9	5.0		4	4	123	122	3	2
Tuolumne.....									30	26	2	
Ventura.....	2	3	7	14.0	18.9		2	2	50	50	1	
Yolo.....	1	1	3	6.7	6.8		3	3	45	44	1	1
Yuba.....	4	4	10	28.6	29.4				35	35	3	2
Totals.....	151	153	418	425	12.7	13.0	66	66	3,299	3,260	124	125

ELEMENTARY SCHOOLS.

TABLE No. 11.

Distribution of Schools by Number of Teachers Employed, by Counties, 1924-25.

Counties	Total elementary schools	1-teacher schools		2-teacher schools		3-teacher schools		Schools of 3 teachers or less		4-teacher schools		5-teacher schools		Schools of less than 6 teachers		Schools of 5 teachers or more	
		Number	Per cent of total schools in county	Number	Per cent of total schools in county	Number	Per cent of total schools in county	Number	Per cent of total schools in county	Number	Per cent of total schools in county	Number	Per cent of total schools in county	Number	Per cent of total schools in county	Number	Per cent of total schools in county
Alameda	133	16	12.03	4	3.01	8	6.02	28	21.06			1	75	29	21.80	104	78.20
Alpine	3	3	100.00					3	100.00					3	100.00		
Amador	26	24	92.76	1	3.45	1	3.45	26	89.66	1	3.45	1	3.45	28	96.55	1	3.45
Butte	69	40	57.97	10	14.49	3	4.35	53	76.81	5	7.25	1	1.45	59	85.51	10	14.49
Calaveras	38	30	78.95	7	18.42			37	97.37					37	97.37	1	2.63
Colusa	24	16	66.67	2	8.33	2	8.33	20	83.33			1	4.17	21	87.50	3	12.50
Contra Costa	66	25	37.88	12	18.18	4	6.06	41	62.12	4	6.06	2	3.03	47	71.21	19	28.79
Del Norte	16	13	81.25	2	12.50			15	93.75					15	93.75	1	6.25
El Dorado	51	47	92.16	2	3.92	1	1.96	50	98.04					50	98.04	1	1.96
Fresno	176	37	21.02	31	17.61	30	17.05	98	55.68	21	11.92	13	7.39	132	75.00	44	25.00
Glenn	38	23	60.53	9	23.68	3	7.90	35	92.11	1	2.63			36	94.74	2	5.26
Humboldt	115	72	62.61	22	19.13	6	5.22	100	86.96	3	2.61	1	.87	104	90.43	11	9.57
Imperial	56	13	23.21	8	14.29	12	21.43	33	58.93	6	10.72	4	7.14	43	76.79	13	23.21
Inyo	28	17	70.83	4	16.67			21	87.50	2	8.33			23	95.83	1	4.17
Kern	115	54	47.79	12	10.62	15	13.27	81	71.68	5	4.42	4	3.54	90	79.45	23	20.35
Kings	40	10	25.00	13	32.50	2	5.00	25	62.50	3	7.50	3	7.50	31	77.50	9	22.50
Lake	21	15	71.43	3	14.29			18	85.72	1	4.76			19	90.48	2	9.52
Lassen	40	36	90.00	2	5.00			38	95.00					38	95.00	2	5.00
Los Angeles	539	45	8.35	27	5.01	26	4.82	98	18.18	29	5.38	19	3.53	146	27.99	393	72.91
Maricopa	50	27	54.00	10	20.00	6	12.00	43	86.00	2	4.00			45	90.00	5	10.00
Marietta	54	28	51.85	8	14.81	2	3.71	38	70.37	7	12.96	3	5.56	48	88.89	6	11.11
Matanzas	28	25	92.86	2	7.14			28	100.00					28	100.00		
Mendocino	103	84	81.55	9	8.74	4	3.98	97	94.17	1	.97	1	.97	99	96.12	4	3.88
Merced	72	26	36.11	25	34.72	9	12.50	60	83.33	4	5.56			65	90.28	7	9.72
Modoc	40	35	87.50	3	7.50	1	2.50	39	97.50			1	2.50	40	100.00		
Monterey	76	46	60.53	12	15.79	3	3.95	11	100.00					11	100.00		
Napa	42	30	71.43	6	14.29			51	80.27	1	1.32	4	5.26	66	86.84	10	13.16
								36	85.72	1	2.38			37	88.10	5	11.90

Nevada...	38	31	81.58	2	5.26	1	2.64	34	80.48	2	5.26	8	10.00	36	94.74	2	5.26	
Orange...	80	8	10.00	7	8.75	8	10.00	23	28.75	6	7.50	46	37	46.25	43	33.75	9	9.30
Packer	43	30	69.77	4	9.30	1	2.33	35	81.40	2	4.65	2	4.65	39	90.70	4	9.30	
Plumas...	30	25	83.33	2	6.67	2	6.67	29	99.67	1	3.33			30	100.00			
Riverside	78	30	38.46	14	17.95	4	5.13	48	61.54	3	3.85	2	2.56	53	67.95	25	22.05	
Sacramento	93	31	33.33	15	16.13	8	8.69	54	58.06	6	6.45	4	4.30	64	68.82	29	31.18	
San Benito	35	25	71.43	7	20.00			32	91.43	1	2.86			33	94.29	2	5.71	
San Bernardino	103	45	43.69	10	9.71	4	3.88	59	57.28	9	8.74	2	1.94	70	67.96	33	32.04	
San Diego	113	49	43.36	17	15.04	5	4.42	71	62.80	7	6.19	5	4.42	83	73.45	30	26.55	
San Francisco	100	4	4.00				2.00	6	6.00	1	1.00			7	7.00	93	93.00	
San Joaquin	111	43	38.74	14	12.61	13	11.71	70	63.06	6	5.41	3	2.70	79	71.17	32	28.83	
San Luis Obispo	85	61	71.76	11	12.94	2	2.35	74	87.05	1	1.18	2	2.35	77	90.59	8	9.41	
San Mateo	57	19	33.33	10	17.54	3	5.26	32	56.13	3	5.26	5	8.77	40	70.18	17	20.82	
Santa Barbara	70	37	52.86	14	20.00	3	4.20	54	77.15	2	2.86			55	80.00	14	20.00	
Santa Clara	81	25	30.86	10	12.35	10	12.35	45	55.56	1	1.23	4	4.94	50	61.73	31	38.27	
Santa Cruz	55	30	54.55	10	18.18	1	1.82	41	74.55	2	3.64			43	78.18	12	21.82	
Shasta...	96	91	94.79			2	2.08	93	96.87	1	1.04	1	1.04	95	98.96	1	1.04	
Sierra...	11	10	90.91			1	9.09	11	100.00					11	100.00			
Siskiyou	80	61	76.25	7	8.75	5	6.25	73	91.25	2	2.50			75	93.75	5	6.25	
Solano...	57	32	56.14	10	17.54	3	5.26	45	78.94	4	7.02	2	3.51	51	89.17	6	10.53	
Sonoma	140	36	61.43	26	18.57	8	5.71	129	85.71	7	5.00	3	2.14	130	92.86	10	7.14	
Stanislaus	67	16	23.88	16	23.88	11	16.42	43	61.18	3	4.48	3	4.48	49	73.13	18	26.87	
Sutter...	28	14	50.00	7	25.00	3	10.71	24	85.71	2	7.14			25	92.86	2	7.14	
Tehama...	52	39	75.69	8	15.38	2	3.85	49	94.23					49	94.23	3	5.77	
Trinity	22	20	90.91			2	9.09	22	100.00					22	100.00			
Tulare...	143	56	29.16	40	27.97	10	6.99	106	74.12	12	8.39	6	4.20	124	86.71	19	13.29	
Tuolumne	30	23	76.67	2	6.67	1	3.33	25	86.67	2	6.67			28	93.33	2	6.67	
Ventura	56	25	44.64	9	16.07	4	7.14	38	67.85	6	10.71	2	3.57	46	82.14	10	17.86	
Yolo...	44	32	72.73	4	9.09	1	2.27	37	84.09	3	6.82	2	4.55	42	95.45	2	4.55	
Yuba	30	21	70.00	5	16.67	3	10.00	29	96.67					29	96.67	1	3.33	
Totals	4,095	1,868	45.62	527	12.87	261	6.37	2,656	64.86	102	4.69	116	2.83	2,904	72.38	1,131	27.62	

ELEMENTARY SCHOOLS.

TABLE No. 12.

Distribution of Schools by Number of Teachers Employed, by Counties, 1925-26.

Counties	Total number elementary schools	1-teacher schools		2-teacher schools		3-teacher schools		Schools of 3 teachers or less		4-teacher schools		5-teacher schools		Schools of less than 6 teachers		Schools of 6 teachers or more	
		Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county	Num-ber	Per cent of total schools in county
Alameda	136	19	13.97	7	5.15	8	5.88	34	25.00	4	2.94	6	4.41	44	32.35	92	67.65
Alameda	2	2	100.00					2	100.00					2	100.00		
Alameda	28	23	82.15	5	7.14			25	89.29	1	3.57	1	3.57	27	96.43	1	3.57
Alameda	69	41	59.42	9	13.04	3	4.35	53	76.81	5	7.25	1	1.45	59	85.51	10	14.49
Calaveras	30	28	77.78	2	10.44			35	97.22	1	2.78			36	100.00		
Colusa	24	16	66.67	2	8.33	2	8.33	20	83.33			1	4.17	21	87.50	3	12.50
Contra Costa	66	20	30.31	18	27.27	4	6.06	42	63.64	4	6.06			46	69.70	20	30.30
Del Norte	16	13	81.25	2	12.50			15	93.75					15	93.75	1	6.25
El Dorado	54	50	92.60	2	3.70	1	1.85	53	98.15					53	98.15	1	1.85
Fresno	184	41	22.28	35	19.03	33	17.93	109	59.24	21	11.41	13	7.07	143	77.72	41	22.28
Glenn	37	22	59.46	9	24.32	3	8.11	34	91.89	1	2.70			35	94.59	2	5.41
Humboldt	112	72	64.29	21	18.75	4	3.57	97	86.61	4	3.57			101	90.18	11	9.82
Imperial	56	13	23.22	7	12.50	11	19.64	31	55.36	5	8.93	4	7.14	40	71.43	16	28.57
Inyo	24	17	70.83	4	16.67			21	87.50	2	8.33			23	95.83	1	4.17
Kern	112	53	47.32	13	11.61	12	10.71	78	69.54	4	3.57	6	5.36	88	78.57	24	21.43
Kings	40	13	32.50	12	30.00	1	2.50	26	65.00	4	10.00	2	5.00	32	80.00	8	20.00
Lake	19	12	63.16	3	15.79			15	78.95	2	10.52			17	89.47	2	10.53
Lassen	38	35	92.11	1	2.63			36	94.74					36	94.74	2	5.26
Los Angeles	574	40	6.97	33	5.75	24	4.18	97	16.90	36	6.27	16	2.79	149	25.96	425	74.04
Madera	50	27	54.00	10	20.00	7	14.00	41	82.00					45	90.00	5	10.00
Marin	54	29	53.71	7	12.96			36	66.57	7	12.96	3	5.56	45	85.19	8	14.81
Mariposa	28	26	92.86	2	7.14			28	100.00					28	100.00		
Mendocino	101	81	80.20	7	6.93	5	5.94	94	93.07	3	2.97	1	.99	98	97.03	3	2.97
Merced	72	24	33.34	27	37.50	7	9.72	58	80.56	6	8.33	2	2.78	66	91.67	6	8.33
Modoc	40	35	87.50	3	7.50			38	95.00	1	2.50			39	97.50	1	2.50
Monterey	12	10	83.33	2	16.67			12	100.00					12	100.00		
Monterey	72	40	55.56	12	16.67	4	5.55	56	77.78	2	2.78	3	4.17	61	84.72	11	15.28
Napa	42	30	71.43	6	14.29			36	85.72	1	2.38			37	88.10	5	11.90

Nevada.....	36	29	80 55	1	2 78	2	5 50	32	88 89	2	5 56	7	34	94 45	2	5 55
Orange.....	83	6	7 23	4	4 82	4	4 82	14	16 87	12	14 46	2	33	39 76	50	60 24
Placer.....	27	64 29	5	11 90	33	2	3 33	33	78 57	2	4 76	1	37	88 10	5	11 91
Plumas.....	40	25	83 34	3	10 00	1	2 33	29	96 67	2	4 76	1	30	100 00		
Riverside.....	79	28	35 44	8	10 13	7	8 86	43	54 43	2	2 53	2	47	59 49	32	40 51
Sacramento.....	93	31	33 33	15	16 13	9	8 60	54	58 06	6	6 46	4	64	68 82	29	31 18
San Benito.....	34	23	67 65	8	23 53	8	31	31	91 18	1	2 94	5	32	94 12	2	5 88
San Bernardino.....	105	35	33 33	19	18 10	8	7 62	62	59 05	7	6 67	5	74	70 48	31	29 52
San Diego.....	112	46	41 07	16	14 29	7	6 25	69	61 61	6	5 36	5	80	71 43	32	28 57
San Francisco.....	99	4	4 04	1	1 01	1	1 01	6	6 06	2	2 02	1	9	9 09	90	90 91
San Joaquin.....	110	37	33 64	15	13 64	17	15 45	69	62 73	6	5 45	6	81	73 63	29	26 37
San Luis Obispo.....	85	59	69 41	11	12 94	3	3 53	73	85 88	4	4 71		77	90 59	8	9 41
San Mateo.....	57	19	33 33	10	17 55	3	5 26	32	56 14	3	5 27	5	40	70 18	17	29 82
Santa Barbara.....	65	28	43 08	17	26 15	4	6 15	49	75 38	2	3 08		51	78 46	14	21 54
Santa Clara.....	86	23	26 74	10	11 63	9	10 47	42	48 84	2	2 33	5	49	56 98	37	43 02
Santa Cruz.....	55	29	52 73	10	18 18	2	3 64	41	74 55	2	5 63		43	78 18	12	21 82
Shasta.....	92	86	93 48	1	1 09	2	2 17	80	96 74	2	2 17		91	98 91	1	1 09
Sierra.....	11	9	81 82	1	0 09	1	0 09	11	100 00				11	100 00		6 25
Siskiyou.....	80	62	77 50	6	7 50	4	5 00	72	90 00	3	3 75		75	93 75	5	6 25
Solano.....	57	32	56 14	10	17 54	3	5 26	45	78 94	4	7 02	2	51	89 47	6	10 53
Souma.....	140	84	60 09	29	20 72	8	5 71	121	86 43	4	2 86	5	130	92 86	10	7 14
Stanislaus.....	72	17	23 61	22	30 55	11	15 28	50	69 44	2	2 78	1	53	73 61	19	26 38
Sutter.....	27	12	44 44	6	22 22	5	18 52	23	85 18	2	7 41		55	92 59	2	7 41
Tehama.....	51	39	76 47	8	15 69	1	1 96	48	94 12				48	94 12	3	5 88
Trinity.....	25	23	92 00	1	4 00	1	4 00	25	100 00				25	100 00		
Tulare.....	145	58	40 00	40	27 58	11	7 59	109	75 17	9	6 21	8	126	86 90	19	13 10
Tuolumne.....	26	19	73 08	3	11 54			22	84 62	2	7 69	1	24	92 31	2	7 69
Ventura.....	58	23	39 66	8	13 79	5	8 62	36	62 07	6	10 35	1	43	74 14	15	25 86
Yolo.....	43	30	69 77	4	9 30	4	9 30	38	88 37	1	2 33	2	41	95 35	2	4 65
Yuba.....	29	20	68 96	6	20 64			26	89 65	2	6 90		28	96 55	1	3 45
Totals.....	4,125	1,795	43 51	561	13 60	263	6 38	2,619	63 49	211	5 12	121	2,951	71 54	1,174	28 46

ELEMENTARY SCHOOLS.

TABLE No. 13.

Average Number of Days Maintained and Average Daily Attendance, by Counties, 1924-25 and 1925-26.

Counties	Average number of days maintained		Average daily attendance							
			1924-25		1925-26					
	1924-25	1925-26	Grades 1 to 8 in elementary schools	Grades 7 and 8 in junior high schools	Total A. D. A.	Rank in total A. D. A.	Grades 1 to 8 in elementary schools	Grades 7 and 8 in junior high schools	Total A. D. A.	Rank in total A. D. A.
Alameda	188	186	40,900	6,726	47,626	2	42,046	7,194	49,240	2
Alpine	169	175	24		24	58	16		16	58
Amador	177	177	1,020		1,020	46	952		952	47
Butte	174	175	4,442		4,442	23	4,535		4,535	24
Calaveras	184	183	695		695	51	771		771	50
Colusa	164	164	1,338		1,338	42	1,328		1,328	42
Contra Costa	188	186	8,422	619	9,041	14	8,733	627	9,360	11
Del Norte	187	186	534		534	53	529		529	53
El Dorado	169	174	950		950	47	966		966	46
Fresno	170	172	21,286	2,264	23,550	4	20,894	2,364	23,258	4
Glean	166	164	1,652		1,652	39	1,649		1,649	39
Humboldt	184	185	5,814		5,814	20	5,443		5,443	21
Imperial	171	166	7,047		7,047	18	7,241		7,241	18
Inyo	166	168	873		873	48	798		798	49
Kern	175	174	11,426	84	11,510	11	12,124	75	12,199	11
Kings	170	170	3,954	63	4,017	25	3,991	70	4,061	25
Lake	171	169	765		765	50	809		809	48
Lassen	170	171	1,510		1,510	40	1,527		1,527	40
Los Angeles	184	183	175,657	17,543	193,200	1	178,677	21,459	200,136	1
Madera	166	166	2,662		2,662	33	2,825		2,825	33
Mariposa	186	185	3,632		3,632	28	3,562		3,562	28
Mendocino	168	167	358		358	54	348		348	54
Merced	171	169	3,481		3,481	29	3,432		3,432	29
	165	165	5,044	123	5,167	22	5,198	239	5,427	22

ELEMENTARY SCHOOLS.

TABLE No. 14.

State Enrollment by Grade, Sex and Counties, 1924-25.

County	First grade		Second grade		Third grade		Fourth grade		Fifth grade		Sixth grade		Seventh grade		Eighth grade		Total*		Grand total*
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
Alameda	5,578	4,772	3,502	3,312	3,405	3,399	3,267	3,275	3,526	3,307	3,340	3,073	3,172	3,041	2,911	2,891	28,711	27,270	55,981
Alameda	6	3	2	1	4	2	2	3	1	1	4			2	2	2	21	12	33
Alameda	84	89	74	65	72	66	59	76	71	71	73	59	67	62	62	61	567	554	1,121
Butte	412	356	292	292	346	298	343	338	335	280	324	251	326	271	286	243	2,792	2,385	5,177
Calaveras	73	67	44	57	44	32	63	36	59	54	57	46	50	58	50	34	440	364	804
Colusa	143	118	101	78	91	103	85	84	96	95	71	76	76	80	83	82	749	717	1,466
Contra Costa	1,054	926	596	594	634	625	728	646	703	705	547	592	501	498	496	426	5,250	4,982	10,231
Del Norte	74	62	33	48	45	40	55	44	41	27	50	29	27	33	29	30	354	313	667
El Dorado	94	78	74	57	68	62	88	58	73	56	87	54	82	67	58	61	624	493	1,117
Fresno	2,603	2,372	1,853	1,637	1,788	1,619	1,770	1,727	1,653	1,555	1,491	1,453	1,418	1,327	1,247	1,207	13,823	13,017	26,840
Gleason	152	140	117	124	106	86	114	129	114	88	118	124	103	95	114	92	938	868	1,806
Humboldt	629	502	408	397	426	419	449	446	434	407	377	381	423	373	304	321	3,450	3,358	6,788
Imperial	1,745	1,458	743	627	546	551	538	469	478	448	405	350	361	345	257	279	5,073	4,527	9,600
Inyo	86	89	65	56	54	56	59	63	68	61	77	67	56	52	50	53	515	497	1,012
Kern	1,364	1,205	916	830	891	831	860	792	831	781	725	696	684	645	568	545	6,774	6,445	13,214
Kings	492	429	327	304	312	292	288	336	313	268	262	207	216	216	164	179	2,374	2,231	4,605
Lake	81	62	60	53	49	65	61	56	47	63	52	45	57	48	53	41	460	433	893
Lassen	146	148	113	125	131	109	128	89	110	101	128	90	106	81	98	85	970	828	1,798
Los Angeles	25,933	23,988	15,665	14,840	14,396	13,698	14,655	14,067	14,183	13,400	12,994	12,497	11,469	11,135	11,287	15,473	120,522	119,368	239,890
Madera	329	272	176	165	198	177	214	169	205	195	195	190	135	123	163	165	1,615	1,486	3,101
Marin	411	334	284	299	283	245	295	236	261	248	272	219	204	200	271	231	2,344	1,982	4,326
Mariposa	44	34	35	36	27	30	36	20	25	23	21	17	35	13	35	32	258	207	465
Mendocino	347	299	240	228	279	231	263	219	232	249	225	219	234	207	192	188	2,042	1,840	3,882
Merced	537	473	429	388	413	391	396	327	382	346	339	334	257	299	207	254	2,951	2,812	5,763
Modoc	51	70	39	44	52	49	65	48	55	59	65	55	45	49	66	64	488	438	926
Monterey	18	21	13	14	9	10	12	11	18	8	7	9	9	6	8	9	94	88	182
Napa	511	399	382	295	285	290	333	322	324	320	324	290	266	255	194	202	2,619	2,373	4,992
Napa	181	165	151	150	160	143	172	138	154	145	163	197	123	105	162	152	1,266	1,195	2,464

Nevada.....	1,298	93	100	97	125	87	94	114	100	82	94	80	88	80	100	73	820	709	1,338
Orange.....	1,812	1,711	1,211	1,085	1,175	1,018	1,080	984	970	927	877	893	842	842	304	748	8,670	8,153	16,812
Placer.....	312	275	200	226	256	106	257	215	235	211	211	192	169	184	109	182	1,332	1,684	3,016
Plumas.....	79	56	43	49	61	61	62	55	39	53	48	37	32	44	44	41	413	389	802
Riverside.....	1,277	1,167	827	698	599	59	702	685	698	613	633	585	521	526	430	414	5,780	5,347	11,127
Sacramento.....	1,660	1,470	1,072	1,064	1,067	985	1,105	1,060	1,038	940	911	917	848	766	905	811	8,090	7,992	16,081
San Benito.....	177	141	126	99	109	102	107	114	111	87	101	91	105	72	86	82	801	7,788	1,089
San Bernardino.....	2,026	1,908	1,278	1,109	1,186	1,056	1,139	1,045	985	901	1,002	939	749	775	679	672	8,041	8,405	17,449
San Diego.....	2,225	1,915	1,349	1,286	1,424	1,385	1,449	1,264	1,346	1,219	1,207	1,175	1,089	1,137	981	928	11,040	10,310	21,350
San Francisco.....	6,015	5,014	3,181	3,056	3,752	3,260	3,853	3,326	3,809	3,401	3,576	3,325	3,432	3,056	3,182	3,820	31,190	28,038	59,228
San Joaquin.....	1,478	1,275	1,069	962	961	918	975	915	945	857	828	704	754	670	731	701	7,741	6,995	14,736
San Luis Obispo.....	331	280	255	203	252	202	261	244	253	230	227	191	216	203	192	201	1,397	1,751	3,151
San Mateo.....	908	755	561	506	522	412	576	494	514	475	451	500	445	389	403	390	4,380	3,930	8,310
Santa Barbara.....	805	684	524	465	511	444	474	421	459	381	429	371	309	272	283	262	3,777	3,300	7,077
Santa Clara.....	1,778	1,603	1,232	1,104	1,158	1,104	1,223	1,143	1,211	1,106	1,069	1,055	948	922	784	873	9,403	9,000	18,403
Santa Cruz.....	397	312	282	242	306	290	292	257	343	275	281	271	288	248	256	235	2,445	2,129	4,574
Shasta.....	220	204	185	115	165	162	137	128	150	177	154	164	139	128	110	139	1,269	1,217	2,486
Sierra.....	22	19	19	18	13	16	27	25	20	22	25	11	11	9	20	12	157	132	289
Siskiyou.....	364	299	257	220	242	220	281	273	291	233	218	218	191	189	159	164	2,003	1,816	3,819
Solano.....	437	412	292	313	349	254	296	265	287	259	245	245	228	213	269	230	2,403	2,201	4,604
Sonoma.....	898	711	583	497	561	500	627	554	541	500	562	571	519	472	543	528	4,864	4,393	9,257
Stanislaus.....	787	721	643	518	596	524	629	558	574	505	501	590	518	487	474	438	4,812	4,341	9,153
Sutter.....	195	153	133	120	117	114	123	98	106	79	144	127	122	109	115	109	1,058	909	1,967
Tehama.....	165	127	143	117	118	118	126	119	125	121	132	130	107	102	102	102	1,018	936	1,951
Trinity.....	44	32	22	23	20	25	26	15	36	9	13	19	21	19	17	19	199	161	360
Tulare.....	1,152	1,098	852	748	813	765	861	815	781	710	761	750	615	603	609	610	6,444	6,159	12,603
Tulame.....	129	123	89	90	109	75	85	91	87	89	72	89	89	79	74	66	734	706	1,440
Ventura.....	795	777	417	404	429	448	451	415	389	337	325	290	260	250	204	247	3,270	3,168	6,438
Yolo.....	291	263	180	169	197	144	200	189	198	164	142	145	147	130	134	117	1,479	1,321	2,800
Yuba.....	148	124	97	90	99	96	99	83	109	73	101	83	83	77	80	90	816	716	1,392
Totals.....	70,250	63,124	44,480	40,700	42,398	39,844	43,051	40,190	41,688	38,532	38,218	36,398	34,420	32,747	32,339	36,637	346,877	328,172	675,049

*Include state enrollment in junior high schools, grades 7 and 8.

ELEMENTARY SCHOOLS.

TABLE No. 15.

State Enrollment by Grade, Sex and Counties, 1915-26.

	First grade		Second grade		Third grade		Fourth grade		Fifth grade		Sixth grade		Seventh grade		Eighth grade		Total*		Grand total*
	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	
Alameda	590	580	570	565	550	540	530	520	510	500	490	480	470	460	450	440	30,152	28,352	58,504
Alameda	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	12	12	24
Alameda	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	68	532	515	1,047
Alameda	433	433	433	433	433	433	433	433	433	433	433	433	433	433	433	433	2,801	2,487	5,288
Calaveras	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	85	461	381	842
Calaveras	133	133	133	133	133	133	133	133	133	133	133	133	133	133	133	133	797	757	1,554
Calaveras	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	104	514	520	1,034
Calaveras	74	74	74	74	74	74	74	74	74	74	74	74	74	74	74	74	329	309	638
El Dorado	94	94	94	94	94	94	94	94	94	94	94	94	94	94	94	94	625	484	1,109
El Dorado	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183	13,799	12,085	25,884
El Dorado	161	161	161	161	161	161	161	161	161	161	161	161	161	161	161	161	1,057	880	1,937
El Dorado	511	511	511	511	511	511	511	511	511	511	511	511	511	511	511	511	3,230	3,138	6,368
Imperial	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	3,900	4,491	8,391
Imperial	91	91	91	91	91	91	91	91	91	91	91	91	91	91	91	91	485	468	953
Imperial	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	536	7,415	6,901	14,316
Imperial	573	573	573	573	573	573	573	573	573	573	573	573	573	573	573	573	2,321	2,261	4,582
Indio	71	71	71	71	71	71	71	71	71	71	71	71	71	71	71	71	46	47	93
Indio	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	103	92	92	184
Indio	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	123,924	122,973	246,897
Indio	745	745	745	745	745	745	745	745	745	745	745	745	745	745	745	745	1,724	1,542	3,266
Maricopa	305	305	305	305	305	305	305	305	305	305	305	305	305	305	305	305	2,412	1,927	4,339
Maricopa	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41	17	205	222
Maricopa	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	321	2,017	1,821	3,838
Maricopa	612	612	612	612	612	612	612	612	612	612	612	612	612	612	612	612	3,088	2,919	6,007
Merced	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	63	45	45	90
Merced	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	6	5	11
Merced	557	557	557	557	557	557	557	557	557	557	557	557	557	557	557	557	2,765	2,665	5,430
Merced	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	1,310	1,219	2,529

Nevada	123	82	100	72	99	89	109	87	90	111	99	86	86	79	89	71	795	677	1,472
Orange	1,608	1,479	1,128	1,167	1,192	1,012	1,021	919	939	820	895	851	784	802	749	694	8,316	7,744	16,060
Phelan	357	256	238	238	272	217	295	228	225	184	205	202	202	179	208	201	2,021	1,707	3,728
Phumas	75	71	69	45	44	48	53	56	59	44	55	44	48	43	34	41	437	337	834
Riverside	1,166	1,066	787	739	717	697	741	667	721	675	637	600	615	601	473	526	5,907	5,601	11,508
Sacramento	1,604	1,399	1,172	983	1,130	1,049	1,107	1,052	1,101	996	985	932	953	953	905	859	9,017	8,223	17,240
San Benito	168	125	129	101	123	109	101	98	109	116	98	89	95	87	87	68	905	793	1,698
San Bernardino	1,982	1,889	1,273	1,221	1,210	1,078	1,115	1,009	1,113	979	985	940	892	784	770	760	9,340	8,660	18,000
San Diego	2,381	2,169	1,597	1,376	1,355	1,397	1,516	1,443	1,385	1,318	1,350	1,193	1,207	1,287	1,077	1,076	11,868	11,259	23,127
San Francisco	6,065	5,344	3,371	3,034	3,362	3,004	3,748	3,403	3,819	3,351	3,719	3,241	3,469	3,245	3,241	3,044	30,794	27,716	58,510
San Jose	1,487	1,285	1,044	919	1,023	927	949	945	918	869	994	799	821	743	725	752	7,871	7,230	15,101
San Luis Obispo	322	268	240	223	233	216	251	219	262	219	246	222	232	193	213	201	2,038	1,759	3,797
San Mateo	930	840	613	517	577	561	578	454	561	508	530	524	487	478	413	419	4,689	4,301	8,990
Santa Barbara	853	736	511	454	555	483	542	491	460	476	442	380	437	347	346	327	4,146	3,997	7,843
Santa Clara	1,892	1,707	1,200	1,121	1,213	1,145	1,147	1,134	1,241	1,189	1,172	1,141	1,019	1,000	954	859	9,838	9,296	19,134
Santa Cruz	309	349	298	279	306	238	368	280	285	249	301	273	266	244	279	271	2,452	2,183	4,935
Shasta	197	169	159	139	146	117	153	147	123	124	130	155	119	119	152	158	1,179	1,128	2,307
Sutter	91	18	21	21	12	18	14	17	25	28	21	28	20	11	11	18	145	159	204
Siskiyou	358	301	256	224	267	219	276	223	249	286	293	225	199	210	197	187	2,075	1,875	3,950
Solano	411	404	319	296	306	313	309	259	294	244	252	234	260	233	211	190	2,362	2,173	4,535
Sonoma	846	704	596	492	566	499	558	505	602	535	591	566	498	556	515	456	4,772	4,314	9,086
Stanislaus	743	739	621	538	624	512	614	557	590	540	583	495	577	553	500	463	4,868	4,397	9,265
Sutter	153	173	136	121	134	113	143	128	151	117	124	104	135	135	133	119	1,129	1,059	2,179
Tehama	177	159	130	97	128	111	125	127	125	109	132	129	118	124	119	106	1,954	947	2,001
Trinity	29	23	25	19	22	22	19	29	28	13	33	12	18	20	22	16	196	154	350
Tulare	1,212	1,091	894	754	885	806	982	809	867	795	753	671	764	724	663	766	7,029	6,316	13,236
Tuolumne	123	120	78	88	87	94	86	74	71	97	84	81	68	83	66	65	663	705	1,368
Ventura	763	731	526	446	461	449	358	393	402	367	345	271	321	303	293	274	3,482	3,234	6,716
Yolo	307	263	196	169	192	154	177	151	299	182	189	151	149	135	137	129	1,547	1,355	2,992
Yuba	143	122	115	78	113	89	57	53	79	67	116	73	97	89	61	58	824	698	1,493
Totals	70,277	63,284	46,149	42,020	43,288	40,516	42,341	39,786	42,105	39,377	39,958	37,098	37,631	35,953	33,788	37,993	355,537	335,997	691,534

*Includes state enrollment in junior high schools, grades 7 and 8.

ELEMENTARY SCHOOLS

TABLE No. 16

Distribution of Pupils by Age, Grade and Sex, as of March 1, 1935

Grade	Age	Under 6																			Totals	Total in each grade	Per cent of total	Average age		Average increment of age between grades	
		6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	By sex	Average	By sex				Average			
First	Boys	563	19,794	18,300	6,715	2,188	1,900	429	299	157	98	61	31	7	2	2	4	2	49,712	16.3	6.98	0.93	6.05				
	Girls	582	19,213	19,099	5,108	1,715	1,426	299	239	122	83	43	26	10	4	1	4	2	48,126		6.98			8.29	1.13		
Second	Boys	11	814	12,433	13,262	7,954	2,704	1,055	597	322	178	93	50	23	9	4	1	4	38,887	12.8	8.05	0.93	First to Second	1.22	1.16		
	Girls	5	792	13,407	14,397	5,257	1,923	883	453	290	137	60	29	9	2	1	4	2	38,734	12.8	8.05	0.93	Second to Third	1.07	1.01		
Third	Boys	1	20	1,026	10,273	14,681	7,499	3,275	1,847	789	459	252	89	36	13	1	1	3	39,852	13.0	9.26	1.25	1.31				
	Girls	1	20	1,588	12,689	13,896	7,176	3,275	1,847	789	459	252	89	36	13	1	1	3	37,879		9.09			9.09	1.05		
Fourth	Boys	43	1,356	9,795	13,765	7,774	3,835	1,916	1,015	464	194	75	21	12	5	1	1	3	49,265	13.0	10.32	1.32	1.40				
	Girls	60	1,948	11,682	13,273	6,244	3,835	1,916	1,015	464	194	75	21	12	5	1	1	3	47,762		10.32			10.32	1.28		
Fifth	Boys	1	74	1	1,035	9,993	11,216	5,960	3,560	1,342	522	166	68	28	1	1	1	3	38,227	12.5	11.43	1.39	1.47				
	Girls	1	72	1	1,899	10,625	12,617	6,2	3,832	1,331	606	206	47	15	1	1	1	3	36,811		11.43			11.43	1.32		
Sixth	Boys	1	133	1,718	8,160	11,887	7,610	3,302	1,880	605	174	50	22	10	4	1	1	3	35,570	11.7	12.44	1.44	1.52				
	Girls	1	91	1,903	9,063	11,711	8,332	3,818	1,212	438	127	30	1	1	1	1	1	3	34,782		12.23			12.23	1.31		
Seventh	Boys	1	165	1,822	445	12,232	3,155	3,085	1,698	396	95	16	11	1	1	1	1	3	32,520	10.7	13.32	1.31	1.38				
	Girls	1	152	2,332	1,190	9,932	5,743	2,741	1,221	272	63	9	4	1	1	1	1	3	31,245		13.18			13.18	0.98		
Eighth	Boys	1	850	804	3,899	1,652	3,162	1,450	544	140	54	10	30	19	5	1	1	3	29,432	9.9	14.18	1.18	1.25				
	Girls	1	15	205	2,213	8,447	10,132	5,644	2,345	516	101	18	9	4	1	1	1	3	29,650		13.56			13.56	0.90		
Totals		1,162	49,657	68,518	85,035	69,925	10,752	68,884	69,442	62,100	45,365	24,933	10,289	2,749	674	121	83	22	568,912				Average	1.628	0.907		
Per cent of total		19	6.78	11.11	10.06	11.61	11.81	11.30	11.50	10.37	7.37	4.16	1.72	4.61	11	02	01								1.013		

TABLE No. 17

Distribution of Pupils by Age, Grade and Sex, as of March, 1, 1922

ELEMENTARY SCHOOLS.

TABLE No. 18.
Acceleration and Retardation of all Pupils, by Counties, as of March 1, 1925

Counties	Pupils accelerated			Pupils of normal age for grade			Pupils retarded			Pupils repeating grade			Pupils completing more than one grade during year			Total enrolled as of March 1, 1925		
	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Rank*	Rank*
Alameda	2,683	5.28	7	35,432	69.78	3	12,646	24.94	55	3,188	6.28	52	1,573	3.10	9	50,781	2	
Albany																		
Alameda	26	2.12	52	96	83.87	1	5	16.13	58	5	16.13	1	13	1.21	45	31	58	
Butte	220	4.75	14	3,187	65.55	28	259	33.39	25	110	10.23	43	69	1.42	40	1,075	46	
							1,115	29.72	38	477	9.81	19				1,862	23	
Calaveras	33	4.26	18	474	62.62	34	250	33.02	28	31	4.09	57	25	2.30	5	757	50	
Colusa	57	3.65	23	931	65.68	26	153	21.37	33	107	7.11	43	17	1.18	47	1,444	42	
Contra Costa	337	3.47	36	6,582	67.81	10	2,787	28.72	44	677	6.98	46	222	2.29	24	9,706	11	
Del Norte	27	4.40	17	361	58.89	49	225	36.71	15	53	8.65	33.5	7	1.14	48	613	53	
El Dorado	60	5.93	4	678	67.00	15	271	27.07	50	60	5.93	53	16	1.58	37	1,012	47	
Fresno	927	3.67	33	15,840	62.70	35	8,495	33.63	24	2,319	9.18	25	637	2.52	13	25,262	4	
Glenn	63	3.39	34	1,203	68.55	7	189	27.85	46	123	7.01	45	38	2.17	26	1,735	39	
Humboldt	156	2.72	45	3,660	60.05	45.5	2,268	37.22	10	717	11.77	7	79	1.30	44	6,094	26	
Imperial	337	4.09	23	4,304	49.32	58	4,063	46.59	1	1,118	12.82	6	206	2.33	29	8,721	15	
Inyo	22	2.22	55.5	658	57.41	13	301	50.37	27	105	10.50	12	13	1.31	43	901	48	
Kern	477	4.12	22	7,515	64.98	24	3,591	31.00	35	914	8.15	36	93	1.80	51	11,583	12	
Kings	56	1.37	57	2,205	52.95	57	1,826	44.68	2	614	15.02	2	72	1.76	31	4,057	27	
Lake	34	1.68	15.5	105	68.09	9	198	27.23	48	64	8.80	31	16	2.20	25	727	51	
Lassen	43	2.59	48	1,018	61.40	41	597	36.01	15	87	5.24	56	40	2.41	11	1,658	40	
Los Angeles	10,186	4.65	9	135,786	65.91	21	60,633	29.14	41	19,280	8.87	29	6,365	3.19	7	206,005	1	
Madera	95	3.38	39	1,714	61.97	39.5	975	34.65	21.5	322	11.44	10	56	2.34	18	2,814	33	
Marin	184	4.76	13	2,783	71.93	2	902	23.31	51	274	7.08	44	90	2.33	20	3,899	28	
Mariposa	22	5.65	5	253	65.04	23	114	29.31	39	37	9.51	21	18	4.63	2	389	54	
Mendocino	178	4.03	10	2,162	59.84	47	1,275	35.23	18	287	7.94	41	73	2.02	29.5	3,613	29	
Merced	114	2.63	55	3,122	55.70	56	2,339	42.27	3.5	779	13.90	3	49	87	53	5,605	22	
Mieler	34	3.88	27.5	586	66.82	17	257	29.36	40	64	6.95	47	13	1.48	39	877	49	
Monro	9	6.00	3	101	67.33	14	40	26.67	52	16	10.66	11	8	5.06	1	150	57	
Monterey	126	2.68	45	2,738	58.31	51	1,832	39.01	8	107	8.67	22	61	1.36	41	4,636	24	
Napa	60	2.58	49	1,555	68.45	8	675	28.97	42	138	5.92	51	14	1.60	56	2,330	35	

Nevada.....	49	3.44	37	920	64.56	27	456	32.00	31	148	9.38	22	64	4.49	3	1,425
Orange.....	501	3.29	41	9,334	61.97	39.5	5,288	34.71	20	1,476	9.70	26	260	1.71	33.5	15,223
Placer.....	160	4.68	15.5	2,004	61.23	42	1,166	34.99	23	283	8.27	35	34	1.99	5	3,420
Plumas.....	34	4.87	11	471	67.48	12	193	27.65	47	56	8.02	39	12	1.71	33.5	698
Riverside.....	258	2.65	47	5,528	56.67	53	3,998	40.68	5	1,131	11.0	8	230	2.35	17	9,754
Sacramento.....	634	4.21	20	10,208	67.71	11	4,234	28.08	45	1,211	8.03	38	324	2.15	28	15,074
San Benito.....	48	3.17	43	980	64.73	25	485	32.10	30	121	7.99	40	36	2.37	16	1,514
San Bernardino.....	632	3.90	26	9,248	57.04	52	6,332	39.06	7	1,552	10.19	15	216	1.33	42	16,212
San Diego.....	855	4.33	19	13,194	66.87	16	5,381	28.80	43	1,314	6.66	50	550	2.79	10	19,730
San Francisco.....	1,812	3.77	32	33,176	69.10	5	13,023	27.13	49	3,272	6.81	48	1,148	2.39	15	48,011
San Joaquin.....	347	2.56	50	8,523	62.79	24	4,703	34.65	21.5	1,203	8.86	30	294	1.50	38	13,573
San Luis Obispo.....	80	2.22	55.5	2,236	62.11	38	1,284	35.07	17	414	11.50	9	35	.97	52	3,690
San Mateo.....	374	5.02	8	5,157	69.19	4	1,922	25.79	53	667	8.95	28	234	3.14	8	7,453
Santa Barbara.....	253	3.88	27.5	3,862	59.20	48	2,409	36.02	11	647	9.92	18	111	1.70	35	6,524
Santa Clara.....	648	3.87	29	10,062	60.06	45.5	6,043	36.07	14	2,155	12.87	5	211	.78	55	16,753
Santa Cruz.....	190	4.77	12	2,612	63.60	29	1,299	31.63	32	330	8.04	37	71	1.73	32	4,107
Shasta.....	114	5.29	6	1,366	63.36	31	676	31.35	34	141	6.54	51	50	2.32	22.5	2,156
Sierra.....	94	9.41	1	1,699	66.28	10	62	24.31	56	20	7.84	42	7	2.75	11	255
Siskiyou.....	112	3.30	40	1,609	58.81	50	1,288	37.80	9	350	9.29	24	110	3.24	6	3,399
Solano.....	162	3.81	30	2,694	63.33	32	1,308	32.86	29	429	10.68	19	92	2.16	27	4,254
Sonoma.....	361	4.15	21	5,309	61.10	43	3,019	34.75	19	779	8.96	27	357	4.10	4	8,089
Stanislaus.....	278	3.21	42	5,439	63.48	50	2,885	32.31	26	779	8.99	26	175	2.62	20.5	8,682
Sutter.....	73	4.04	34	1,246	68.30	6	489	37.06	51	73	4.93	58	18	2.90	50	1,807
Tehama.....	71	3.57	35	1,558	63.31	33	658	33.12	27	135	6.79	49	46	2.32	22.5	1,987
Trinity.....	13	3.79	31	194	56.56	54	136	39.65	6	35	10.20	14	8	2.33	20	343
Tulare.....	288	2.48	51	7,065	60.77	44	4,273	36.75	12	1,157	9.95	17	313	2.69	12	11,926
Tuolumne.....	26	1.92	56	846	62.34	37	485	35.74	16	327	9.36	23	14	1.03	49	1,357
Ventura.....	197	3.39	38	3,161	64.34	55	2,459	42.27	3.5	776	13.71	4	74	1.27	45	5,817
Yolo.....	83	3.12	44	1,759	66.18	20	816	30.70	36	230	8.65	33.5	13	.49	57	2,658
Yuba.....	100	7.55	2	882	66.72	18	340	25.72	54	71	5.37	55	22	1.66	36	1,322
Totals.....	25,389	4.24	-----	387,290	64.67	-----	186,233	31.09	-----	53,583	8.95	-----	15,138	2.53	-----	598,912

*Rank of counties in per cent of pupils accelerated, of normal age, retarded, etc.

ELEMENTARY SCHOOLS.

TABLE NO. 18.

Acceleration and Retardation of all Pupils, by Counties, as of March 1, 1926.

Counties	Pupils accelerated			Pupils of normal age for grade			Pupils retarded			Pupils repeating grade			Pupils completing more than one grade during year			Total enrolled as of March 1, 1926		
	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Per cent	Rank*	Number	Rank*	Rank*
Alameda.....	2,504	5.69	8	32,996	72.40	1	9,984	21.91	57	3,178	6.97	45.5	1,488	3.27	9	45,574	3	3
Alpine.....	3	15.79	1	13	68.42	3	3	15.79	38	58	58	58	19	5.26	3	19	58	58
Butte.....	92	2.29	51.5	634	63.34	35	344	34.37	20	104	10.39	9	15	1.50	35	1,001	47	47
Butte.....	152	3.06	38	3,383	68.01	10	1,439	26.53	41	502	10.09	14	126	2.53	17	4,974	24	24
Calaveras.....	39	2.45	31	567	67.42	14	245	29.15	39	37	4.40	56.5	23	2.73	13	841	51	51
Colusa.....	82	5.60	9	957	65.32	24	426	29.08	40	101	6.89	47	15	1.02	47	1,465	43	43
Contra Costa.....	304	3.00	29	7,004	60.28	7	2,742	27.12	50	626	6.10	53	193	1.91	25	10,110	14	14
Del Norte.....	7	1.24	58	342	60.64	47	215	38.12	7.5	75	13.50	2	3	.53	55	564	53	53
El Dorado.....	44	4.29	19.5	676	65.89	18	206	29.82	36	96	9.36	19	11	1.07	46	1,026	46	46
Fresno.....	787	3.17	35	15,853	63.70	32	8,235	33.13	25	1,832	7.37	40	594	2.39	18	24,855	4	4
Glenn.....	51	2.89	41	1,218	69.05	8	495	28.06	44	136	7.71	37	33	1.87	28.5	1,764	39	39
Humboldt.....	141	2.51	47	3,499	62.35	42	1,972	35.14	14	492	8.77	24	76	1.35	40	5,612	22	22
Imperial.....	355	3.80	21	4,561	49.91	58	4,222	46.20	1	1,307	14.30	1	244	2.67	14	9,138	15	15
Inyo.....	15	1.76	55	560	65.57	20	279	32.57	28	61	7.14	44	2	.23	57.5	834	50	50
Kern.....	487	3.74	23	8,313	63.82	31	4,225	32.44	29	1,132	8.69	26	290	2.23	22	13,095	11	11
Kings.....	50	1.26	57	2,211	55.66	56	1,711	43.08	3	373	11.91	7	76	1.91	25	3,972	27	27
Lake.....	40	4.53	18	584	66.06	17	260	29.41	38	90	10.18	12	14	1.58	23	884	49	49
Lassen.....	48	2.88	42	1,079	64.77	27	539	32.35	30	123	7.38	39	49	2.94	10.5	1,666	40	40
Los Angeles.....	10,122	4.58	17	150,021	67.89	11	60,835	27.53	45	17,863	8.08	33	6,494	2.94	10.5	220,978	1	1
Madera.....	143	4.96	14	1,667	57.80	54	1,074	37.24	11	348	12.07	6	40	1.39	39	2,884	33	33
Marin.....	236	6.13	5	2,762	71.70	2	854	22.17	52	341	8.85	23	73	1.90	27	3,852	28	28
Mariposa.....	11	5.04	39	225	62.15	43	126	34.81	17	45	12.43	5	4	1.10	45	352	54	54
Mendocino.....	83	2.33	53	2,339	62.86	38	1,299	31.91	15.5	331	9.98	21	82	2.20	23	3,721	29	29
Merced.....	117	2.08	54	3,233	57.51	55	2,272	40.41	4	583	10.37	11	47	.84	51	5,522	21	21
Modoc.....	41	5.18	11.5	566	71.46	3	185	29.36	55	101	12.75	3	26	3.28	8	792	52	52
Monterey.....	30	11.17	2	111	62.01	44	48	29.82	51	11	6.15	54	10	5.59	2	179	57	57
Monterey.....	124	2.46	49	3,028	60.12	48	1,885	37.42	10	427	8.48	29	56	1.11	44	5,037	23	23
Napa.....	72	3.14	36.5	1,588	69.38	6	629	27.48	16	143	6.25	52	17	.74	52	2,289	35	35

	63	4 64	16	800	65 49	21	406	20 87	35	119	8 76	25	63	4 64	5		44
Nevada.....	409	2 78	45	9,080	62 73	40	5,000	34 51	18	1,083	7 47	38	334	2 21	21	1,350	9
Orange.....	128	3 68	25 5	2,268	64 20	29	1,115	32 03	32	269	7 73	36	8	2 23	57 5	14,380	32
Placer.....	66	6 86	4	632	65 70	19	294	27 44	48	53	6 55	50	8	3 95	6	3,481	48
Plumas.....																962	
Riverside.....	287	2 50	48	5,941	57 89	53	4,064	39 61	5	920	8 97	22	195	1 91	25	10,262	13
Sacramento.....	446	2 85	43 5	10,749	69 69	5	4,236	27 46	47	1,228	7 96	35	226	1 47	36 5	15,425	8
San Joaquin.....	38	2 41	50	1,069	64 11	30	4,526	33 48	23	1,330	8 26	31	37	2 35	19	1,574	41
San Bernardino.....	439	2 65	46	5,743	58 84	50	6,377	38 51	6	1,719	10 38	10	293	1 77	31	10,559	7
San Diego.....	1,201	5 58	10	14,590	67 76	12	5,740	26 66	52	1,424	6 61	49	398	1 85	30	21,531	5
San Francisco.....	1,749	3 63	28	31,445	71 43	4	12,026	24 94	54	3,062	6 35	51	1,105	2 29	20	48,220	2
San Joaquin.....	439	3 40	32 5	8,529	63 13	36	4,522	33 47	24	1,347	9 97	17	160	1 18	43	13,510	10
San Luis Obispo.....	51	1 71	56	2,260	63 38	34	1,245	34 91	15 5	452	12 68	4	103	2 89	12	3,566	31
San Mateo.....	255	3 72	24	4,638	67 60	13	1,968	28 68	42	589	8 58	27	128	1 87	28 5	6,861	19
Santa Barbara.....	255	3 67	27	4,305	61 93	45	2,301	34 40	19	637	9 16	20	67	1 96	49	6,951	18
Santa Clara.....	582	3 30	34	10,981	62 37	41	6,044	34 33	21	1,892	10 75	8	172	1 98	48	17,607	6
Santa Cruz.....	218	5 18	11 5	2,750	65 34	23	1,241	29 48	37	351	8 34	30	74	1 76	32	4,209	26
Shasta.....	102	5 15	13	1,311	66 18	16	568	28 67	43	113	5 70	55	118	5 96	1	1,981	98
Sierra.....	28	9 46	3	191	94 53	28	77	26 01	53	24	8 11	32	15	5 51	56	296	56
Siskiyou.....	128	3 52	30	2,144	59 05	49	1,359	37 43	9	310	8 54	28	95	2 62	15	3,531	30
Solano.....	145	3 40	32 5	2,788	65 37	22	1,332	31 23	33	430	10 08	15	57	1 34	41	4,365	25
Sonoma.....	366	4 29	19 5	5,362	62 70	39	2,811	32 92	26	683	8 00	34	401	4 79	4	8,439	17
Stanislaus.....	257	2 97	40	5,615	64 88	26	2,783	32 15	31	626	7 23	43	136	1 57	34	8,655	16
Sutter.....	126	5 96	6	1,412	66 86	15	574	27 18	40	154	7 29	42	14	1 66	54	2,112	38
Tehama.....	63	3 14	36 5	1,266	63 05	37	679	33 81	22	140	6 97	45 5	13	1 95	50	2,008	37
Trinity.....	19	5 74	7	194	58 61	51	118	35 65	13	22	6 65	48	13	3 93	7	331	55
Tulare.....	283	2 29	51 5	7,614	61 67	46	4,450	36 04	12	1,185	9 60	18	150	1 21	42	12,347	12
Tuolumne.....	43	2 85	43 5	794	54 64	2	675	44 64	9	111	7 34	41	22	1 46	28	1,512	42
Ventura.....	237	3 83	22	3,595	58 05	52	2,361	38 12	7 5	619	10 00	16	161	2 60	16	6,193	20
Yolo.....	192	3 68	25 5	1,762	63 61	33	906	32 71	27	280	10 11	13	20	72	53	2,770	34
Yuba.....	62	4 79	15	845	65 25	25	388	29 96	34	57	4 40	56 5	19	1 47	36 5	1,295	45
Totals.....	24,813	4 03	-----	407,652	66 22	-----	183,096	29 75	-----	50,600	8 22	-----	13,734	2 39	-----	615,561	-----

*Rank of counties in per cent of pupils accelerated, of normal age, retarded, etc.

ELEMENTARY SCHOOLS.

TABLE No. 20.

Percentage of Acceleration and Retardation of Boys, by Years and Grades, as of March 1, 1925.

Grade	Percentage of boys accelerated			Percentage of boys of normal age		Percentage of boys retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1 13	39 79	36 97	13 50	4 40	2 01	.84	.60	.32	.20	.12	.07	.05
Second		.03	2 11	32 22	34 37	18 28	7 01	2 73	1 55	.83	.46	.24	.08	.06	.03
Third		.05	2 57	25 71	36 75	18 77	8 21	3 87	1 98	1 15	.58	.22	.09	.03	.02
Fourth		.11	3 37	24 33	34 19	19 31	9 52	4 76	2 52	1 35	.47	.19	.05	.02	.01
Fifth		.19	4 28	24 32	30 12	20 76	11 16	5 12	2 68	.96	.28	.15	.02	.01	
Sixth	.04	.40	4 55	22 05	33 20	21 36	9 29	5 27	1 87	.49	.17	.06	.03	.01	
Seventh	.03	.50	5 53	22 62	31 60	21 73	12 11	4 85	1 20	.26	.05	.03			
Eighth	.02	.50	6 27	23 05	33 59	21 71	10 68	3 35	.74	.50	.06	.02			
Totals	.01	.20	3 54	27 57	33 98	19 08	8 76	3 91	1 68	.72	.31	.14	.05	.03	.02

TABLE No. 21.

Percentage of Acceleration and Retardation of Girls, by Years and Grades, as of March 1, 1925.

Grade	Percentage of girls accelerated			Percentage of girls of normal age		Percentage of girls retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1 19	39 86	40 68	10 81	3 57	1 70	1 02	52	28	21	.09	.05	.02
Second		.01	2 07	35 07	36 75	13 75	5 03	2 31	1 27	.76	36	18	.08	.02	
Third		.07	4 20	31 95	36 75	14 85	6 02	3 10	1 56	.88	40	17	.03	.02	
Fourth		.17	4 45	29 34	35 10	16 50	7 50	3 67	1 80	.92	37	19	.05	.02	.01
Fifth		.19	5 08	28 43	34 14	17 59	8 22	3 84	1 71	.62	14	04			
Sixth	.07		6 24	27 78	23 81	18 29	8 19	3 48	1 26	.37	.09	.01	.01		
Seventh	.02		7 47	29 13	31 79	18 30	8 77	2 95	1 71	.20	.03	.01			
Eighth	.05		7 46	28 49	34 17	19 04	7 91	1 74	.34	.06	.03	.01			
Totals	.02	.24	4 49	31 82	33 07	15 74	6 65	2 80	1 23	.56	.22	.10	.04	.01	.01

TABLE No. 22.
Percentage of Acceleration and Retardation of All Pupils, by Years and Grades, as of March 1, 1925.

Grade	Percentage of all pupils accelerated			Percentage of all pupils of normal age		Percentage of all pupils retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1.17	39.86	38.78	12.14	3.90	1.86	.93	.56	.30	.20	.11	.06	.04
Second		.02	2.60	33.64	36.72	16.02	6.02	2.52	1.41	.80	.41	.21	.08	.04	.02
Third		.06	3.36	28.75	36.75	16.86	7.14	3.50	1.77	1.02	.49	.19	.06	.03	.02
Fourth		.13	3.85	26.75	34.65	17.97	8.55	4.23	2.18	1.04	.43	.14	.05	.02	.01
Fifth		.20	4.72	26.62	32.25	19.02	9.56	4.39	2.18	.77	.21	.07	.01		
Sixth	.05	.44	5.53	25.33	32.51	19.82	8.74	4.39	1.57	.43	.13	.04	.02		
Seventh	.02	.52	6.48	25.79	31.43	20.10	10.48	3.93	.96	.23	.04				
Eighth	.04	.60	6.88	25.81	33.89	20.35	9.28	2.49	.52	.08	.05	.01			
Totals	.01	.22	4.01	29.65	35.01	17.44	7.73	3.36	1.46	.64	.27	.12	.04	.02	.01

TABLE No. 23.
Percentage of Acceleration and Retardation of Boys, by Years and Grades, as of March 1, 1926.

Grade	Percentage of boys accelerated			Percentage of boys of normal age		Percentage of boys retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			.92	40.15	38.84	12.1 ^c	3.72	1.69	.83	.54	.44	.37	.16	.10	.05
Second		.01	1.30	30.55	40.57	16.41	6.30	2.44	1.12	.66	.34	.16	.09	.03	.02
Third		.03	2.53	28.40	36.37	17.92	7.42	3.64	1.93	.63	.50	.24	.07	.01	.01
Fourth		.04	3.59	24.59	35.02	19.36	9.30	4.25	2.17	1.13	.38	.10	.03	.03	.01
Fifth		.16	3.95	23.52	33.32	20.52	10.25	4.88	2.20	.85	.26	.05	.02	.01	.01
Sixth	.01	.21	4.39	23.44	33.32	20.73	11.04	4.56	1.75	.38	.08	.03	.02	.01	
Seventh	.01	.54	5.43	22.55	32.19	21.24	10.94	5.28	1.39	.32	.07	.03	.01		
Eighth	.03	.60	6.08	23.43	32.06	22.38	11.61	3.00	.64	.11	.04	.02			
Totals	.05	.17	3.26	27.89	35.54	18.39	8.46	3.63	1.48	.63	.28	.14	.05	.02	.01

ELEMENTARY SCHOOLS.

TABLE No. 24.

Percentage of Acceleration and Retardation of Girls, by Years and Grades, as of March 1, 1926.

Grade	Percentage of girls accelerated			Percentage of girls of normal age		Percentage of girls retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1.07	43.25	38.11	10.86	2.24	1.48	.68	.42	.37	.30	.13	.66	.03
Second		.01	1.70	34.51	41.68	13.15	4.65	2.11	1.09	.60	.27	.15	.05	.02	.01
Third		.03	3.42	34.36	36.36	14.18	5.97	2.78	1.43	.85	.41	.14	.04	.02	.01
Fourth		.15	5.04	30.65	36.07	15.27	7.13	3.39	1.61	.74	.36	.12	.04	.01	.01
Fifth	.01	.25	5.10	29.09	34.82	17.07	7.75	3.55	1.54	.54	.29	.04	.02	.01	.01
Sixth	.01	.20	5.85	28.75	35.49	17.90	7.17	3.03	1.14	.25	.97	.03	.01	.01	.01
Seventh	.01	.55	7.07	27.68	33.97	17.46	8.27	3.72	1.00	.20	.04	.02	.01	.01	.01
Eighth	.02	.72	7.93	28.90	34.38	17.76	7.95	1.78	.38	.09	.03	.06	.01	.01	.01
Totals	.04	.19	4.39	32.66	36.53	15.19	6.33	2.66	1.11	.47	.23	.10	.04	.02	.01

TABLE No. 25.

Percentage of Acceleration and Retardation of All Pupils, by Years and Grades, as of March 1, 1925.

Grade	Percentage of all pupils accelerated			Percentage of all pupils of normal age			Percentage of all pupils retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years		Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1.00	41.61	38.50	11.56	3.48	1.59	.76	.48	.41	.34	.15	.08		.04
Second		.01	1.49	32.46	41.11	14.83	5.50	2.28	1.12	.63	.31	.15	.07	.02		.02
Third		.04	2.96	31.32	36.36	15.09	6.71	3.22	1.69	.89	.45	.19	.05	.02		.01
Fourth		.09	4.31	27.25	35.53	17.36	8.24	3.89	1.85	.94	.37	.12	.02	.02		.01
Fifth		.21	4.51	26.22	34.05	18.84	9.04	4.23	1.88	.70	.23	.05	.02	.01		.01
Sixth	.01	.26	5.10	26.02	34.37	19.36	9.17	3.82	1.45	.32	.08	.02	.01	.01		
Seventh	.01	.54	6.23	25.04	33.06	19.40	9.64	3.52	1.20	.26	.07	.02	.01			
Eighth	.02	.66	7.00	26.16	33.21	20.13	9.79	2.40	.51	.09	.02	.01				
Totals	.03	.20	3.80	30.20	36.02	16.84	7.43	3.17	1.30	.55	.25	.13	.05	.02		.01

TABLE No. 26.

Acceleration and Retardation of Boys, by Grades, as of March 1, 1925.

Grade	Boys accelerated		Boys of normal age		Boys retarded		Boys repeating grade		Boys completing more than one grade in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	563	1.13	38,184	76.76	10,995	22.11	11,627	23.37	406	.82
Second.....	825	2.14	25,695	66.59	12,067	31.27	4,825	12.76	977	2.53
Third.....	1,046	2.62	24,954	62.46	13,952	34.92	3,325	9.82	1,274	3.19
Fourth.....	1,399	3.48	23,561	68.52	15,305	38.00	3,252	8.08	1,055	2.76
Fifth.....	1,711	4.47	20,811	54.44	15,705	41.09	2,671	6.99	1,055	2.76
Sixth.....	1,871	5.26	19,972	56.15	13,727	38.59	1,996	5.61	1,096	3.08
Seventh.....	1,985	6.06	17,677	53.71	13,348	40.23	1,789	5.43	834	2.53
Eighth.....	2,006	6.81	16,694	56.72	10,732	36.47	1,342	4.56	814	2.77
Totals.....	11,416	3.75	187,548	61.55	105,731	34.70	31,527	10.35	7,608	2.50

TABLE No. 27

Acceleration and Retardation of Girls, by Grades, as of March 1, 1925

Grade	Girls accelerated		Girls of normal age		Girls retarded		Girls repeating grade		Girls completing more than one grade in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	582	1.21	38,782	80.58	8,762	18.21	8,342	17.33	366	.76
Second.....	797	2.08	28,354	74.16	9,083	23.76	3,360	8.79	1,108	2.90
Third.....	1,613	4.27	25,976	68.70	10,221	27.03	2,920	7.75	1,456	3.85
Fourth.....	1,708	4.32	24,353	64.48	11,705	31.00	2,448	6.48	1,033	2.74
Fifth.....	1,972	5.39	23,242	63.48	11,397	31.13	1,889	5.16	949	2.59
Sixth.....	2,363	6.80	21,424	61.59	10,995	31.61	1,322	3.80	1,015	2.92
Seventh.....	2,303	8.02	19,032	60.92	9,703	31.06	959	3.07	799	2.56
Eighth.....	2,455	8.21	18,579	62.66	8,636	29.13	807	2.72	804	2.71
Totals.....	13,973	4.75	199,742	67.89	80,502	27.36	22,056	7.50	7,550	2.56

ELEMENTARY SCHOOLS.

TABLE No. 28.

Acceleration and Retardation of All Pupils, by Grades, as of March 1, 1925.

Grade	Pupils accelerated		Pupils of normal age		Pupils retarded		Pupils repeating grade		Pupils completing more than one grade in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	1,145	1.17	76,966	78.64	19,757	20.19	19,969	20.40	772	.70
Second.....	1,622	2.11	54,049	70.36	21,150	27.53	8,285	10.79	2,085	2.71
Third.....	2,659	3.42	50,930	65.50	24,173	31.08	6,854	8.81	2,730	3.51
Fourth.....	8,107	3.98	47,914	61.40	27,010	34.62	5,700	7.30	2,185	2.80
Fifth.....	3,883	4.92	44,053	58.87	27,102	36.21	4,560	6.09	2,004	2.68
Sixth.....	4,234	6.02	41,306	58.84	24,722	35.14	3,318	4.72	2,111	3.00
Seventh.....	4,498	7.01	36,709	57.22	22,951	35.77	2,748	4.28	1,633	2.55
Eighth.....	4,441	7.52	35,273	59.70	19,368	32.78	2,149	3.64	1,618	2.74
Totals.....	25,389	4.24	387,290	64.67	186,233	31.09	53,583	8.95	15,138	2.53

TABLE No. 29.

Acceleration and Retardation of Boys, by Grades, as of March 1, 1926.

Grade	Boys accelerated		Boys of normal age		Boys retarded		Boys repeating grade		Boys completing more than one grade in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	498	.92	42,573	79.00	10,821	20.08	10,773	19.99	295	5.47
Second.....	547	1.31	29,055	71.12	11,514	27.57	5,224	12.51	922	2.21
Third.....	1,011	2.56	25,546	64.77	12,883	32.67	3,870	9.81	1,538	3.90
Fourth.....	1,981	3.63	22,650	50.61	13,975	36.76	3,157	8.30	1,081	2.58
Fifth.....	1,620	4.11	22,424	56.84	15,410	39.05	2,624	6.65	961	2.44
Sixth.....	1,733	4.64	21,181	56.76	14,407	38.60	1,979	5.30	1,091	2.92
Seventh.....	2,144	5.98	19,613	54.74	14,074	39.28	1,400	3.91	784	2.19
Eighth.....	2,095	6.71	17,322	55.49	11,800	37.80	998	3.20	878	2.81
Totals.....	11,029	3.48	201,013	63.43	104,884	33.09	30,025	9.47	7,450	2.35

TABLE No. 30.
Acceleration and Retardation of Girls, by Grades, as of March 1, 1926.

Grade	Girls accelerated		Girls of normal age		Girls retarded		Girls repeating grade		Girls completing more than one grade in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	515	1.07	39,361	81.37	8,493	17.56	7,652	15.82	266	5.50
Second.....	668	1.71	29,833	76.19	8,655	22.10	3,499	8.17	765	1.95
Third.....	1,302	3.45	26,675	70.72	9,745	25.83	2,877	7.63	1,440	3.82
Fourth.....	1,881	5.19	23,952	66.12	10,393	28.69	2,275	6.28	1,300	3.60
Fifth.....	1,998	5.36	23,815	63.91	11,449	30.73	1,783	4.79	904	2.43
Sixth.....	2,159	6.15	22,569	64.24	10,403	28.61	1,555	3.57	1,021	2.91
Seventh.....	2,586	7.63	20,905	61.65	10,419	30.72	843	2.63	744	2.19
Eighth.....	2,675	8.67	19,529	63.28	8,655	28.05	691	2.08	844	2.74
Totals.....	13,784	4.62	206,639	69.19	78,212	26.19	20,575	6.89	??	2.44

TABLE No. 31.
Acceleration and Retardation of All Pupils, by Grades, as of March 1, 1926.

Grade	Pupils accelerated		Pupils of normal age		Pupils retarded		Pupils repeating grade		Pupils completing more than one grade in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	1,013	1.00	81,934	80.11	19,314	18.89	18,425	1.80	561	5.49
Second.....	1,215	1.50	59,528	73.57	20,159	24.93	8,423	1.04	1,687	2.08
Third.....	2,313	3.00	52,221	67.68	22,628	29.32	6,747	8.74	2,978	3.86
Fourth.....	3,262	4.40	46,611	62.78	24,368	32.82	5,432	7.32	2,281	3.07
Fifth.....	3,618	4.72	46,239	60.27	26,859	35.01	4,407	5.74	1,865	2.45
Sixth.....	3,892	5.37	43,750	60.39	24,810	34.24	3,234	4.46	2,112	2.92
Seventh.....	4,730	6.78	40,518	58.10	24,493	35.12	2,291	3.29	1,528	2.19
Eighth.....	4,770	7.68	36,851	59.37	20,455	32.65	1,641	2.64	1,722	2.77
Totals.....	24,813	4.03	407,652	66.22	183,096	29.75	50,600	8.22	14,734	2.39

ELEMENTARY SCHOOLS.

TABLE No. 32.

Number of Eighth Grade Graduates and Ratio to Total State Enrollment in Grades 1 to 8, by Counties, 1924-25 and 1925-26.

Counties	Number of eighth grade graduates					Ratio to total state enrollment in grades 1 to 8		
	1924-25			1925-26			1924-25	1925-26
	Boys	Girls	Total	Boys	Girls	Total		
Alameda.....	2,467	2,676	5,143	2,814	2,808	5,622	.09	.10
Alpine.....	2		2			2	.06	.09
Amador.....	50	49	99	48	55	103	.09	.09
Butte.....	217	207	424	262	254	516	.08	.10
Calaveras.....	51	28	79	44	48	92	.10	.10
Colusa.....	64	75	139	54	84	138	.09	.09
Contra Costa.....	469	385	854	451	456	907	.08	.09
Del Norte.....	22	30	52	10	26	36	.08	.06
El Dorado.....	48	59	107	66	49	115	.10	.10
Fresno.....	1,026	1,122	2,148	1,011	1,013	2,024	.08	.08
Glenn.....	99	88	187	83	92	175	.10	.10
Humboldt.....	285	299	584	238	262	500	.09	.08
Imperial.....	232	222	454	227	251	478	.05	.05
Inyo.....	47	44	91	35	38	73	.09	.08
Kern.....	432	494	926	447	418	865	.07	.06
Kings.....	133	133	266	112	147	259	.06	.05
Lake.....	44	45	89	53	38	91	.10	.09
Lassen.....	88	58	146	75	71	146	.08	.08
Los Angeles.....	8,653	9,284	18,237	9,676	9,830	19,506	.08	.08
Madera.....	104	97	201	90	103	193	.06	.06
Marin.....	202	178	380	208	164	372	.09	.09
Mariposa.....	33	22	55	17	11	28	.12	.06
Mendocino.....	172	173	345	186	176	362	.09	.10
Merced.....	179	206	385	185	258	443	.07	.07
Modoc.....	44	44	88	40	34	74	.10	.09
Mono.....	6	7	13	5	5	10	.07	.08
Monterey.....	164	191	355	230	205	435	.08	.09
Napa.....	101	86	187	112	123	235	.08	.09
Nevada.....	74	61	135	74	59	133	.09	.08
Orange.....	552	559	1,111	647	646	1,293	.07	.08

Placer.....	136	131	267	132	127	259	.07
Plumas.....	30	34	73	33	40	63	.07
Riverside.....	332	343	735	385	478	873	.07
Sacramento.....	680	762	1,442	666	660	1,332	.09
San Benito.....	85	81	166	83	66	149	.09
San Bernardino.....	528	539	1,067	670	648	1,318	.07
San Diego.....	860	869	1,729	1,022	1,074	2,086	.08
San Francisco.....	2,371	2,333	4,704	2,473	2,223	4,696	.08
San Joaquin.....	548	581	1,129	569	590	1,159	.07
San Luis Obispo.....	145	176	321	176	188	364	.09
San Mateo.....	478	349	827	392	438	830	.09
Santa Barbara.....	203	223	426	280	276	556	.06
Santa Clara.....	739	790	1,529	675	681	1,356	.07
Santa Cruz.....	222	195	417	254	243	497	.09
Shasta.....	92	109	201	127	139	266	.11
Sierra.....	9	3	12	5	6	11	.04
Siskiyou.....	101	123	224	142	146	288	.06
Solano.....	190	176	366	178	176	354	.08
Sonoma.....	404	438	902	437	428	865	.10
Stanislaus.....	382	397	779	373	366	739	.08
Sutter.....	86	85	171	109	101	210	.09
Tehama.....	79	83	162	92	101	193	.08
Trinity.....	13	16	29	16	16	32	.08
Tulare.....	479	523	1,002	509	565	1,074	.08
Tuolumne.....	49	62	111	46	69	115	.08
Ventura.....	163	198	361	213	222	435	.06
Yuba.....	118	108	226	115	123	238	.08
Yuba.....	64	70	134	42	58	100	.09
Totals.....	26,096	26,719	52,815	27,714	27,980	55,694	.08

ELEMENTARY SCHOOLS.

TABLE No. 33.

Teacher Units Allowed on Each Basis* for State Apportionment Purposes, by Counties, 1924-25 and 1925-26.

Counties	1924-25**						1925-26**							
	On average daily attendance	On deaf pupils	On blind pupils	On crippled pupils	Additional for each 300 units of A.D.A.	County super-vision, for each 500 units of A.D.A.	Total teacher units	On average daily attendance	On deaf pupils	On blind pupils	On crippled pupils	Additional for each 300 units of A.D.A.	County super-vision, for each 500 units of A.D.A.	Total teacher units
Alameda	1 383.60	2			145	5	1,536.60	1,432.60	2			150	5	1,591.60
Algon	3.00						3.00	2.00						2.00
Alameda	48.53					2	50.53	44.87					2	46.87
Butte	162.00				8	3	173.00	163.00				8	3	174.00
Calaveras	47.39					1	48.39	46.42					2	48.42
Colusa	36.77				1	2	59.77	55.54				1	2	58.54
Contra Costa	200.40				18	5	313.40	299.40				18	5	322.40
Del Norte	23.00					1	24.00	24.00					1	25.00
El Dorado	62.15					2	64.15	61.68					2	63.68
Fresno	755.70		1		39.75	21	817.54	748.14	1			39.74	21	809.88
Glenn	71.53				2	2	75.53	70.87				2	2	74.97
Humboldt	240.00	1			7	1	245.00	215.00	1			6	7	229.00
Inyo	229.00				12	6	247.00	231.00				13	5	249.00
Kern	43.00					2	45.00	39.00					2	41.00
Kings	182.00				24	7	413.00	405.00				24	8	437.00
Lake	116.35				5	4	145.35	136.57				5	4	145.57
Lassen	40.67					2	42.67	42.00					2	44.00
Los Angeles	47.00				3	1	71.00	65.00				2	1	68.00
Los Angeles	5 041.88	13	2	6	604	12	6,228.88	5,789.66	16	3	9	627	13	6,457.66
Madera	104.09				3	4	111.09	110.12				3	4	117.12
Mary	127.68				5	3	135.68	128.05				4	4	136.05
Mariposa	29.17					1	30.17	29.44					1	30.44
Monterey	166.00				3	5	174.00	164.00				3	5	172.00
Merced	185.11				4	7	196.11	192.86				5	7	204.86
Mendocino						2	53.00	49.00					2	51.00
Mono	12.00						12.00	12.00						12.00
Monterey	185.24				5	5	195.24	193.55				5	5	203.55
Napa	88.33				3	2	93.33	88.97				3	2	93.97

Nevada.....	63 00					2	1	66 00	60 00								1	62 00
Orange.....	435 12					28	9	472 12	422 34								8	438 34
Placer.....	119 83					3	4	126 83	122 80								4	130 80
Plumas.....	36 00						1	37 00	36 00									37 00
Riverside.....	287 22					17	7	321 22	309 22								6	334 22
Sacramento.....	441 39					31	9	482 39	451 48								8	493 48
San Benito.....	63 70					1	2	66 70	66 19								2	69 19
San Bernardino.....	455 78					33	7	495 78	475 78								2	517 78
San Diego.....	573 00					45	7	626 00	621 00								6	679 00
San Francisco.....	1,299 00					151		1,464 00	1,307 00								51	1,474 00
San Joaquin.....	410 56					27	8	445 56	412 69								28	448 69
San Luis Obispo.....	150 00					4	4	158 00	148 00								4	156 00
San Mateo.....	226 00					16	3	245 00	243 00								16	262 00
Santa Barbara.....	207 28					11	5	223 28	216 00								12	233 00
Santa Clara.....	502 49					35	8	545 49	516 90								37	562 90
Santa Cruz.....	143 57					7	3	153 57	146 36								8	157 36
Shasta.....	121 00					1	3	125 00	115 00								1	119 00
Sierra.....	13 00					3	4	13 00	13 00								3	14 00
Siskiyou.....	153 00					7	3	160 00	155 00								7	162 00
Solano.....	140 87					10	10	150 87	141 94								3	151 94
Sonoma.....	315 32					14	6	335 32	305 95								9	324 95
Stanislaus.....	265 34					1	3	285 34	271 38								14	291 38
Sutter.....	68 00					1	3	72 00	72 00								1	76 00
Tehama.....	84 58					1	3	88 58	85 09								1	89 09
Trinity.....	27 00					13 25	1	28 00	28 00								1	29 00
Tulare.....	386 15					1	12	411 40	400 55								15 26	427 81
Tuolumne.....	57 15					1	2	60 15	51 00								2	54 00
Ventura.....	176 72					8	5	189 72	188 00								9	202 00
Yolo.....	93 25					2	4	99 25	97 49								2	103 49
Yuba.....	57 00					1	1	59 00	59 00								1	61 00
Totals.....	17,955 00	23	3	16	1,365	249		19,611 00	18,378 00	26	3		22	1,412	250			20,001 00

*Section 1858, P. C.

**Noneys apportioned on teacher units in succeeding year.

ELEMENTARY SCHOOLS.

TABLE No. 34.

Certification and Training of Teachers*, by Counties, 1924-25.

Counties	Total number reported as holding certificates			Kind of certificate held						Number and per cent of total who are graduates of—		
	Men	Women	Total	Regular secondary	Regular junior high	Regular elementary	Primary	Special	College		Normal school or teachers college	
									Number	Per cent		Number	Per cent
Alameda	166	1,585	1,751	177	81	1,278	15	200	313	17.88	1,233	70.42
Alameda	3	3	3			3			2	66.67		
Alameda	7	40	47	1		45		1	2	4.26	18	38.30
Alameda	19	176	195			184	6	5	4	2.05	151	77.44
Calaveras	7	43	50			49	1					
Calaveras	9	54	63	3		58		2	3	4.76	45	71.43
Calaveras	19	298	317	6		304	2	5	13	4.10	283	89.27
Calaveras	4	21	25			25			2	8.00	6	24.00
El Dorado	5	58	63			62	1		1	1.59	30	47.62
El Dorado	75	809	884	39		803	7	35	66	7.47	737	83.37
El Dorado	8	76	84	1		82	1		4	4.76	68	80.95
El Dorado	23	212	235	1		221	4	9	10	4.26	150	63.83
Imperial	16	224	240	6		218	10	6	55	22.92	166	69.17
Imperial	4	40	44			43		1	6	13.64	32	72.73
Imperial	29	435	464	7	4	438	3	12	51	10.99	302	65.09
Imperial	17	138	155			148		7	17	10.97	113	72.90
Lake	3	38	41	1		39		1	1	2.44	28	68.29
Lassen	9	66	75			75			3	4.00	48	64.00
Los Angeles	485	6,757	7,242	284		6,069	206	683	1,483	20.48	5,257	72.59
Los Angeles	9	104	113	1		112			13	11.50	78	69.03
Mariposa	8	139	147	2		141		4	6	4.08	139	94.56
Mariposa	1	29	30			30	1		1	3.33	16	53.33
Merced	20	154	174	4		166		4	12	6.90	74	42.53
Merced	12	179	191	2		188		1	22	11.52	114	59.69
Monterey	4	47	51			51			3	5.88	17	33.33
Monterey	3	12	15	2		10			2	16.67	4	33.33
Monterey	9	185	194	1		182	7	4	13	6.70	149	76.80
Napa	8	91	99	4		93		2	6	6.06	61	61.62

Nevada.....	5	59	64	13	64	46	3	151	4	25	39 08
Orange.....	60	502	622	117	560	4	3	78	24 28	395	63 50
Piace.....	9	108	117	2	38	1	1	5	98	18	66 67
Plumas.....	1	38	39								46 15
Riverside.....	17	324	341	12	314	3	12	32	9 38	255	74 78
Sacramento.....	32	522	554	8	511	35	35	22	3 97	320	57 76
San Benito.....	3	65	68		68			6	8 82	40	58 82
San Bernardino.....	31	511	542	28	454	23	37	167	30 81	250	46 13
San Diego.....	52	627	679	18	518	10	45	105	15 46	537	79 09
San Francisco.....	45	1,606	1,651	71	1,415	5	5	68	4 12	1,465	88 73
San Jacinto.....	60	400	460	4	432	4	20	35	7 61	214	46 52
San Luis Obispo.....	14	151	165	2	158	2	3	16	9 70	108	65 45
San Mateo.....	18	212	230	12	209		9	22	9 57	187	81 30
Santa Barbara.....	17	202	219	4	133	77	5	41	18 72	141	64 38
Santa Clara.....	42	328	370	20	538	3	9	33	3 79	521	91 40
Santa Cruz.....	7	144	151	3	147	1		10	6 62	101	66 89
Shasta.....	6	114	120		120					49	40 83
Sierra.....	2	11	13		13					9	69 27
Siskiyou.....	18	138	156	1	154		1	12	7 69	104	66 07
Solano.....	18	136	154	5	144		5	10	6 49	89	57 79
Sonoma.....	16	208	314	1	313			13	4 14	182	57 96
Stanislaus.....	27	274	301	1	289	7	4	19	6 31	220	72 09
Sutter.....	10	58	68	1	66		1	1	1 47	49	72 06
Tehama.....	13	80	93	2	89		2	5	5 38	60	64 52
Trinity.....	3	23	26		26					6	23 08
Tulare.....	37	389	426	4	409		13	24	5 63	290	68 08
Tuolumne.....	5	52	57		57			3	5 26	14	24 56
Ventura.....	11	205	216	4	197	8	7	44	20 37	148	68 52
Yolo.....	8	84	92	3	87		2	15	16 30	52	56 52
Yuba.....	6	55	64		62		2	3	4 69	30	46 88
Totals.....	1,572	19,989	21,561	761	18,813	404	1,340	2,981	13 83	15,286	70 90

*"Teachers" includes all certified elementary school employees, except rural supervisors.

ELEMENTARY SCHOOLS.

TABLE No. 35.

Certification and Training of Teachers*, by Counties, 1925-26.

	Total number reported as holding certificates			Kind of certificate held						Number and per cent of total who are graduates of—		
	Men	Women	Total	Regular secondary	Regular junior-high	Regular elementary	Primary	Special	College		Normal or teachers college	
									Number	Per cent	Number	Per cent
Alameda	177	1,652	1,829	223	165	1,272	20	209	378	20.67	1,156	63.20
Alameda	2	2	2			2			1	50.00		
Alameda	6	38	44	1		41			1	2.27	15	34.09
Berkeley	21	175	196			190	4	2	2	1.02	158	80.61
Colusa	6	40	46			46					7	15.22
Colusa	8	56	64			62					48	75.00
Contra Costa	17	326	343	7		321	5	10	19	5.54	284	82.80
De Norte	3	22	25			25			3	12.00	5	20.00
El Dorado	5	62	67	1		65	1		3	4.48	27	40.30
Fresno	71	735	806	12	8	777	4	5	51	6.33	665	82.51
Glenn	8	75	83			80	3				71	85.54
Humboldt	26	214	240	3		222	4	11	9	3.75	163	67.92
Imperial	20	230	250	7	3	228	11		59	23.60	161	64.40
Imperial	1	41	42			41			6	14.29	34	80.95
Kern	33	463	496	6	10	457	9	14	33	6.65	307	61.90
Kings	12	136	148	1		140	1		15	10.14	113	76.35
Lake	2	40	42	1		40		1	2	4.76	29	69.05
Lassen	6	69	75	3		70			4	5.33	45	60.00
Los Angeles	523	7,155	7,678	355	137	6,181	275	730	1,682	21.91	5,479	71.36
Madra	8	106	114	1		113			14	12.28	82	71.93
Marin	10	136	146			140	3		5	3.42	137	93.84
Mariposa	1	30	31	1		30			3	9.68	15	48.39
Monterey	17	157	174			163			12	6.90	79	45.40
Merced	17	179	196			192		2	18	9.18	131	66.84
Modoc	6	47	53	1		50			2	3.77	20	37.74
Monro	2	11	13	3		10			3	23.08	5	38.46
Monterey	10	192	202	3	1	186	8		16	7.92	159	78.71
Napa	7	93	100	2		94		4	6	6.00	54	54.00

Nevada.....	6	58	64	1	22	21	62	1	4	30	148	4	6 25	27	42 19
Orange.....	60	583	613	22	1	21	536	4	148	388	24 14	7	5 74	81	63 30
Placer.....	9	113	122	1	9	38	119	1	2	16	5 26	2	18 86	209	59 71
Plumas.....	1	37	38	6	4	21	310	3	66	331	18 45	7	10 45	46	68 66
Riverside.....	19	331	350	6	7	60	519	3	40	331	23 60	7	10 45	46	68 66
Sacramento.....	34	535	569	4	6	21	519	3	40	331	23 60	7	10 45	46	68 66
San Benito.....	25	65	67	7	26	25	415	33	18	300	23 60	122	23 60	300	58 03
San Bernardino.....	2	482	517	26	25	25	415	33	18	300	23 60	122	23 60	300	58 03
San Diego.....	62	701	763	28	133	133	535	11	56	580	18 48	141	18 48	580	76 02
San Francisco.....	59	1,670	1,729	93	60	60	1,491	4	85	1,509	8 39	145	8 39	1,509	87 28
San Joaquin.....	39	416	475	3	3	449	449	4	19	237	8 84	42	8 84	237	49 89
San Luis Obispo.....	16	154	170	1	2	2	162	3	2	114	12 35	21	12 35	114	67 06
San Mateo.....	21	225	246	11	11	219	219	5	11	187	11 79	29	11 79	187	76 02
Santa Barbara.....	13	213	226	8	1	1	207	5	5	150	18 14	41	18 14	150	66 37
Santa Clara.....	39	522	561	16	9	9	526	5	10	505	7 49	42	7 49	505	90 02
Santa Cruz.....	8	151	159	2	2	156	156	1	1	116	6 29	10	6 29	116	72 96
Shasta.....	6	109	115	1	114	114	114	1	1	47	40 87	2	40 87	47	40 87
Sierra.....	3	11	14	14	14	14	14	14	2	8	57 14	6	57 14	8	57 14
Siskiyou.....	23	139	162	1	162	162	162	1	3	115	3 70	7	3 70	115	70 99
Solano.....	15	137	152	1	3	3	145	1	3	98	4 61	7	4 61	98	64 47
Sonoma.....	11	264	305	5	4	4	290	2	4	199	10 16	31	10 16	199	65 25
Stanislaus.....	22	296	328	8	11	11	291	7	11	249	9 76	32	9 76	249	75 91
Sutter.....	9	64	73	1	72	72	72	1	1	49	67 12	2	67 12	49	67 12
Tehama.....	10	84	94	1	91	91	91	1	2	60	2 13	2	2 13	60	63 83
Trinity.....	3	25	28	28	28	28	28	28	35	287	8 29	35	8 29	287	68 01
Tulare.....	37	385	422	4	4	4	403	3	8	250	25 00	42	25 00	250	75 00
Tuolumne.....	6	46	52	52	52	52	52	11	10	164	18 34	42	18 34	164	71 62
Ventura.....	14	215	229	7	7	7	194	11	10	55	13 04	12	13 04	55	59 78
Yolo.....	5	87	92	91	91	91	91	1	2	36	3 17	2	3 17	36	57 14
Yuba.....	5	58	63	60	60	60	60	1	2	15,625	15 10	2	15 10	15,625	70 06
Totals.....	1,635	20,618	22,303	891	571	441	19,048	1,352	3,368	70 06					

Teachers include all certificated elementary school employees, except rural supervisors.

ELEMENTARY SCHOOLS.

TABLE No. 36.

Number of Principals Employed and Average Annual Salary, by Counties, 1924-25 and 1925-26.

Counties	1924-25						1925-26					
	Men			Women			Total			Men		
	Num-ber	Average salary	Num-ber	Average salary	Num-ber	Average salary	Num-ber	Average salary	Num-ber	Average salary	Num-ber	Average salary
Alameda	64	\$3,005 13	39	\$2,304 62	103	\$2,773 97	65	\$3,033 69	47	\$2,452 13	112	\$2,780 64
Albany	4	1,937 50	1	1,600 00	5	1,870 00	4	1,893 12	1	1,900 00	5	1,894 50
Alameda	10	1,944 50	18	1,499 33	28	1,658 32	12	1,892 66	14	1,559 93	26	1,713 50
Berke												
Calaveras	3	1,566 67	5	1,490 00	8	1,518 75	3	1,566 66	5	1,434 00	8	1,483 75
Colusa	6	2,250 00	2	1,618 75	8	2,092 19	6	2,300 00	2	1,706 25	8	2,131 56
Contra Costa	10	2,194 00	31	2,000 80	41	2,047 31	9	2,224 44	32	1,982 85	41	2,035 88
Del Norte	1	1,700 00	2	1,752 50	3	1,735 00	1	1,700 00	2	2,025 00	3	1,916 67
El Dorado	1	1,425 00	3	1,005 00	4	1,560 00	2	1,575 00	2	1,720 00	4	1,647 50
Fresno	48	2,113 23	93	1,712 55	141	1,848 95	45	2,258 53	92	1,735 14	137	1,907 06
Glenn	6	1,875 00	9	1,325 56	15	1,545 34	6	1,925 00	9	1,367 78	15	1,590 67
Humboldt	14	1,777 50	28	1,583 93	42	1,648 45	13	1,866 92	30	1,602 50	43	1,682 44
Imperial	8	2,028 75	44	1,706 30	52	1,755 91	12	2,032 08	39	1,711 89	51	1,787 23
Inyo	2	1,372 50	4	1,473 75	6	1,440 00	7	2,239 29	5	1,486 00	5	1,486 00
Kern	3	2,150 00	53	1,406 08	62	1,941 49	7	2,239 29	5	2,062 10	57	2,083 86
Kings	9	1,875 00	20	1,336 00	29	1,641 21	6	2,141 67	20	1,570 50	26	1,702 31
Lake	2	2,125 00	4	1,478 75	6	1,694 17	2	2,200 00	5	1,480 00	7	1,683 71
Lasern			2	2,080 00	2	2,080 00						
Los Angeles	136	2,834 90	351	2,435 87	487	2,517 30	144	2,927 03	376	2,563 66	520	2,664 29
Madera	3	1,716 66	16	1,567 25	19	1,580 84	2	1,700 00	19	1,554 53	21	1,568 38
Marin	2	2,270 00	23	1,808 32	25	1,845 44	3	2,493 33	22	1,805 27	25	1,967 04
Mariposa												
Merced	11	1,986 55	11	1,389 55	22	1,693 65	10	2,063 95	12	1,402 91	22	1,703 38
Monterey	7	1,857 14	31	1,512 74	38	1,570 66	9	1,892 22	30	1,511 83	39	1,599 61
Modoc	3	1,873 33	2	1,530 00	5	1,736 00	3	1,903 33	2	1,552 50	5	1,763 00
Monterey	9	2,232 44	20	1,725 10	29	1,882 55	9	2,332 44	21	1,738 66	30	1,916 79
Napa	5	2,520 00			5	2,520 00	5	2,620 80			5	2,620 80

Nevada.....	4	1,812 50	4	1,812 50	4	1,840 00	4	1,840 00
Orange.....	17	2,132 94	66	1,946 36	19	2,208 15	73	1,964 41
Pineer.....	7	2,017 50	13	1,757 50	7	2,117 50	14	1,800 89
Plumas.....			5	1,598 00			5	1,650 00
Riverside.....	12	2,074 58	49	1,669 41	12	2,185 00	48	1,798 00
Sacramento.....	12	2,128 75	37	2,270 22	13	2,235 57	51	2,153 94
San Benito.....	12	2,425 00	9	1,366 11	32	2,700 00	12	1,604 17
San Bernardino.....	11	1,966 09	44	1,730 59	7	1,985 71	54	1,751 15
San Diego.....	20	2,441 50	41	1,974 29	26	2,460 57	73	2,189 06
San Francisco.....	7	2,014 29	90	2,840 44	4	1,971 50	99	3,068 44
San Joaquin.....	24	2,274 00	67	1,710 12	27	2,257 90	69	1,972 55
San Luis Obispo.....	9	1,838 17	13	1,557 69	11	1,913 07	23	1,741 03
San Mateo.....	6	2,188 50	20	1,760 90	6	2,333 00	32	1,893 37
Santa Barbara.....	7	2,378 57	25	1,836 35	8	2,400 00	33	1,988 37
Santa Clara.....	19	2,303 69	26	1,723 76	27	2,320 66	53	2,050 60
Santa Cruz.....	5	2,043 00	16	1,539 31	6	1,831 66	23	1,637 22
Shasta.....	3	1,910 00	2	1,495 00	3	1,933 33	6	1,750 00
Sierra.....			1	1,500 00				
Siskiyou.....	8	1,580 63	10	1,515 75	9	1,816 66	17	1,660 29
Solano.....	10	2,449 00	14	1,746 79	11	2,422 50	24	2,076 77
Sonoma.....	12	1,782 92	122	1,413 60	7	1,918 57	128	1,461 59
Stanislaus.....	20	1,893 00	28	1,570 36	18	1,965 27	48	1,737 39
Sutter.....	8	1,840 63	6	1,403 33	8	1,910 62	15	1,668 99
Tehama.....	6	1,785 00	8	1,388 75	7	1,612 00	15	1,506 40
Trinity.....			2	1,260 00			2	1,445 00
Tulare.....	22	1,917 57	69	1,517 10	21	1,991 57	89	1,660 24
Tuolumne.....	2	2,132 50	5	1,386 00	1	2,600 00	7	1,810 00
Ventura.....	5	2,160 00	24	1,734 17	4	2,054 69	32	1,811 83
Yolo.....	4	1,796 00	8	1,631 56	3	2,125 00	11	1,774 09
Yuba.....	4	2,375 00	5	1,325 00	4	2,375 00	9	1,788 89
Totals.....	639	\$2,318 00	1,577	\$1,930 20	653	\$2,400 07	2,284	\$2,118 71

ELEMENTARY SCHOOLS.

TABLE No. 37.

Number, Total as Employed and Average Annual Salary, by Counties, 1924-25 and 1925-26.

	1924-25			1925-26		
	Num-ber	Average salary	Total	Num-ber	Average salary	Total
Men						
Women						
Total						
Num-ber	Average salary	Num-ber	Average salary	Num-ber	Average salary	Num-ber
Maricopa	1,389	\$1,916.60	1,446	\$1,918.51	1,417	\$1,919.30
Alphine	3	1,440.00	3	1,310.00	2	1,432.50
Alhambra	88	1,289.99	41	1,263.28	36	1,318.32
Butte	153	1,415.77	159	1,348.58	157	1,347.58
Calaveras	98	1,308.16	42	1,308.74	35	1,317.05
Colusa	52	1,360.87	54	1,394.91	53	1,413.80
Contra Costa	254	1,589.14	255	1,589.73	283	1,630.29
El Dorado	18	1,368.58	21	1,452.71	20	1,530.81
El Paso	55	1,221.20	58	1,290.88	60	1,250.00
Essex	709	1,365.70	732	1,604.28	634	1,549.81
Glenn	60	1,269.88	68	1,276.05	66	1,311.00
Humboldt	178	1,417.15	184	1,417.77	176	1,442.73
Inyo	173	1,458.32	178	1,468.90	188	1,564.29
Kern	35	1,322.71	3	1,291.40	35	1,403.47
Kings	368	1,658.13	377	1,658.65	393	1,450.68
Lake	113	1,361.33	116	1,368.19	111	1,387.39
Lake	33	1,263.71	34	1,261.84	34	1,283.82
Lassen	62	1,330.40	70	1,323.85	68	1,270.61
Los Angeles	5,739	1,746.04	5,868	1,746.94	6,178	1,798.07
Madera	86	1,415.17	90	1,422.83	87	1,422.36
Marin	112	1,514.96	113	1,512.62	112	1,478.84
Mariposa	29	1,238.10	30	1,239.16	30	1,220.00
Mendocino	141	1,339.85	148	1,340.47	143	1,335.37
Monterey	145	1,390.41	147	1,389.86	147	1,379.59
Muskege	45	1,301.57	46	1,302.62	44	1,329.14
Napa	9	1,359.78	12	1,394.84	11	1,448.75
San Francisco	161	1,478.90	161	1,478.90	167	1,500.97
San Jose	89	1,410.22	91	1,466.26	90	1,431.39
Shasta	2	1,230.00				
Sierra	2	1,230.00				
Stanislaus	2	1,230.00				
Sutter	2	1,230.00				
Tehama	2	1,230.00				
Tulare	2	1,230.00				
Yuba	2	1,230.00				

Nevada.....	1	1,485 00	57	1,300 07	58	1,303 26	2	1,372 50	57	1,343 38	59	1,344 37
Orange.....	18	1,751 67	472	1,543 49	490	1,551 14	15	1,083 25	458	1,524 02	473	1,529 07
Paeer.....	2	1,557 50	98	1,246 64	100	1,252 86	2	1,450 00	103	1,351 48	105	1,353 36
Plumas.....	1	1,500 00	32	1,449 22	33	1,450 76	1	1,500 00	31	1,503 22	32	1,503 12
Riverside.....	1	1,445 00	283	1,434 84	284	1,434 88	4	1,666 00	288	1,410 00	292	1,413 51
Sacramento.....	4	1,397 25	464	1,668 74	468	1,666 42	3	1,315 00	475	1,513 66	478	1,512 41
San Benito.....	55	1,312 25	55	1,312 25	55	1,312 25	55	1,315 00	55	1,178 42	55	1,178 42
San Bernardino.....	8	1,603 13	450	1,385 08	458	1,388 89	8	1,525 62	426	1,447 40	434	1,448 84
San Diego.....	26	1,977 50	563	1,664 26	589	1,678 09	30	2,017 40	632	1,699 45	662	1,713 85
San Francisco.....	13	1,639 23	1,466	1,805 73	1,479	1,804 27	34	2,143 82	1,530	2,140 12	1,564	2,140 20
San Joaquin.....	22	1,806 27	343	1,659 29	365	1,668 15	21	1,871 23	362	1,694 80	383	1,704 47
San Luis Obispo.....	2	1,275 00	137	1,420 43	139	1,418 34	3	1,320 00	140	1,427 63	143	1,425 37
San Mateo.....	4	1,825 00	186	1,561 06	190	1,566 62	6	1,666 00	191	1,557 00	197	1,569 46
Santa Barbara.....	8	1,606 88	175	1,601 20	183	1,601 45	2	1,375 00	183	1,627 36	185	1,624 63
Santa Clara.....	12	2,126 21	489	1,692 38	501	1,702 77	6	1,506 66	490	1,630 60	496	1,635 03
Santa Cruz.....	126	1,381 59	126	1,381 59	126	1,381 59	131	1,415 54	131	1,415 54	131	1,415 54
Shasta.....	3	1,350 00	112	1,306 91	115	1,308 03	3	1,260 00	105	1,318 10	108	1,316 49
Sierra.....	2	1,550 00	10	1,423 65	12	1,444 71	2	1,470 00	10	1,388 23	12	1,401 86
Siskiyou.....	7	1,321 43	128	1,328 69	135	1,328 31	9	1,362 22	131	1,367 58	140	1,367 01
Solano.....	5	1,500 00	117	1,525 19	122	1,524 16	2	1,740 00	122	1,528 32	124	1,531 73
Suoma.....	4	2,115 00	176	1,546 27	180	1,558 91	4	1,650 00	173	1,525 50	177	1,528 31
Stanislaus.....	4	1,502 50	237	1,300 64	241	1,302 50	8	1,743 75	253	1,541 03	261	1,547 24
Stutter.....	2	1,600 00	52	1,394 28	54	1,401 99	1	1,660 00	56	1,389 28	57	1,402 80
Tehama.....	5	1,248 00	71	1,266 67	76	1,265 44	1	1,385 00	76	1,283 00	76	1,285 66
Trinity.....	3	1,256 66	91	1,212 86	94	1,218 34	3	1,222 50	93	1,247 17	96	1,244 32
Tulare.....	6	1,565 00	309	1,302 49	315	1,307 49	9	1,560 70	302	1,408 82	311	1,407 39
Tuolumne.....	3	1,275 00	47	1,462 25	50	1,394 02	5	1,302 50	40	1,535 65	45	1,509 74
Ventura.....	2	1,500 00	174	1,480 23	176	1,480 46	5	1,489 00	179	1,526 86	184	1,525 83
Yuba.....	1	1,800 00	76	1,458 80	77	1,463 28	79	1,469 58	79	1,469 58	79	1,469 58
Yuba.....	51	1,379 27	51	1,379 27	51	1,379 27	51	1,279 60	51	1,279 60	51	1,279 60
Totals.....	427	\$1,709 10	17,270	\$1,640 63	17,697	\$1,642 28	451	\$1,763 08	17,819	\$1,696 41	18,270	\$1,698 05

ELEMENTARY SCHOOLS.

TABLE No. 40.

Number of Full-Time Rural Supervisors Employed and Average Annual Salary, by Counties, 1924-25 and 1925-26.

Counties	1924-25				1925-26			
	Men		Women		Men		Women	
	Num- ber	Average salary	Num- ber	Average salary	Num- ber	Average salary	Num- ber	Average salary
Alameda	2	\$3,300 00			2	\$3,300 00	1	\$2,100 00
Alpine								
Amador			1	\$2,900 00				
Butte					1	2,800 00		2,700 00
Calaveras								
Colusa	1	3,000 00	1	3,000 00			1	3,000 00
Contra Costa			1	2,800 00			1	2,800 00
Del Norte	1	2,000 00	3	2,400 00	4	2,550 00	4	2,550 00
			1	2,000 00	1	2,000 00	1	2,000 00
El Dorado								
Fresno	2	3,650 00	5	3,417 20	1	3,700 00	1	2,200 00
Glenn	1	3,000 00	1	3,000 00	1	3,000 00	4	3,250 00
Humboldt	2	4,800 00	2	4,800 00	2	4,800 00		3,000 00
							2	4,800 00
Imperial			2	3,000 00			2	3,120 00
Inyo								
Kern	2	2,940 00	4	3,030 00	2	2,960 00	2	3,120 00
Kings			2	3,000 00			2	2,800 00
								2,800 00
Lake								
Lassen			1	2,400 00			1	2,600 00
Los Angeles	3	3,667 00	3	3,133 50	3	3,666 00	4	2,600 00
Madra			2	2,500 00	2	2,500 00	2	2,650 00
Marin			1	2,700 00			3	2,525 00
Mariposa			1	2,300 00	1	2,300 00		2,300 00
Mendocino	2	4,000 00	2	4,000 00	2	3,333 00	1	3,300 00
Merced			3	2,700 00	3	2,700 00	3	2,833 00
Modoc								
Monro					1	2,771 80	1	2,771 80
Monterey	1	2,400 00						
Napa			2	3,200 00	1	2,700 00	1	4,000 00
			1	3,000 00				2,800 00

Nevada.....	1	1,800 00				1	1,800 00			1	1,800 00	1	1,800 00
Orange.....	1	2,844 00				3	2,209 33			3	1,740 11	5	1,975 40
Placer.....			2	1,862 00		3	2,700 00			2	2,860 00	2	2,860 00
Plumas.....			2	2,000 00		2	2,000 00						
Riverside.....	1	2,400 00				2	2,250 00						
Sacramento.....	3	3,200 00				4	3,150 00			3	3,583 00	4	3,437 26
San Benito.....			1	2,160 00		2	2,160 00			1	2,280 00	1	2,280 00
San Bernardino.....			2	3,000 00		2	3,000 00			3	2,833 33	3	2,833 33
San Diego.....	2	2,550 00				5	2,520 00			1	3,300 00	4	2,700 00
San Francisco.....													
San Joaquin.....	1	3,000 00				3	3,600 00			4	3,600 00	4	3,600 00
San Luis Obispo.....			3	3,000 00		2	3,000 00			1	3,000 00	2	3,000 00
San Mateo.....			1	2,100 00		1	2,100 00			2	1,950 00	2	1,950 00
Santa Barbara.....	1	3,100 00				2	3,100 00					1	3,200 00
Santa Clara.....	1	3,100 00				6	2,620 00			4	2,633 33	5	2,726 66
Santa Cruz.....			1	1,860 00		1	1,860 00			1	1,860 00	1	1,860 00
Shasta.....													
Sierra.....			1	2,565 00		1	2,565 00			2	2,300 00	2	2,300 00
Siakiyou.....	1	3,600 00				2	3,150 00					1	4,800 00
Solano.....	1	3,240 00				2	3,120 00			1	3,000 00	1	3,000 00
Sonoma.....	1	2,200 00				7	2,919 00			4	2,600 00	12	2,616 67
Stanislaus.....			6	2,800 00		3	2,800 00					3	2,900 00
Sutter.....			1	2,496 00		1	2,496 00					1	2,600 00
Tehama.....			1	2,500 00		1	2,500 00			1	2,500 00	1	2,500 00
Trinity.....													
Tulare.....	1	2,573 00				4	2,708 75			1	3,222 00	3	3,020 94
Tuolumne.....	1	2,250 00				1	2,250 00			1	2,250 00	1	2,250 00
Ventura.....			2	3,050 00		2	3,050 00			2	2,900 00	2	2,900 00
Yolo.....			2	2,550 00		2	2,550 00					2	2,510 00
Yuba.....			1	2,500 00		1	2,500 00			1	2,500 00	1	2,500 00
Totals.....	33	\$3,139 03	75	\$2,738 89	108	\$2,861 16		37	\$3,583 41	85	\$2,687 01	122	\$2,958 87

ELEMENTARY SCHOOLS.

TABLE No. 41.

Distribution of Rural Supervisors by Counties, 1924-25.

Counties	General				Special			
	Full time		Part-time		Full time		Part-time	
	Men	Women	Men	Women	Men	Women	Men	Women
Alameda	2							1
Alpine								
Amador		1					1	
Butte								
Calaveras	1							
Colusa						1		
Contra Costa						3	1	1
Del Norte	1							1
El Dorado							1	
Fresno	1				1	3		1
Glenn	1							
Humboldt	2							1
Imperial		2						
Inyo								
Kern	1				1	2		
Kings		1				1		1
Lake								
Lassen		1						
Los Angeles	2				1	3		
Madera		1				1		
Marin		1						2
Mariposa		1						
Mendocino	2						1	
Merced		3						
Modoc				1				
Mono								
Monterey	1	1						
Napa		1						
Nevada					1			
Orange	1	2						
Placer		1				1		
Plumas						2		
Riverside		1			1			
Sacramento	1				2	1		
San Benito		1					1	1
San Bernardino		2						1
San Diego	1				1	3	1	
San Francisco								
San Joaquin		2				1		
San Luis Obispo	1	1	1					
San Mateo						1		1
Santa Barbara		1			1			
Santa Clara		2			1	3	1	
Santa Cruz		1						
Shasta		1		1				
Sierra								
Siskiyou	1	1						
Solano	1					1		
Sonoma		3			1	3		
Stanislaus		2				1		
Sutter		1						
Tehama		1						
Trinity								
Tulare	1	1				2		3
Tuolumne					1			
Ventura		1				1		1
Yolo		1				1		1
Yuba						1		
Totals	21	30	1	2	12	30	7	16

ELEMENTARY SCHOOLS.

TABLE No. 42.

Distribution of Rural Supervisors, by Counties, 1925-26.

Counties	General				Special			
	Full time		Part-time		Full time		Part-time	
	Men	Women	Men	Women	Men	Women	Men	Women
Alameda	2					1		
Alpine								1
Amador		1			1			
Butte		1						
Calaveras		1						
Colusa		1						
Contra Costa						4	1	1
Del Norte	1					1		1
El Dorado						4		
Fresno			2		1			1
Glenn	1							
Humboldt	2							
Imperial		2						
Inyo								
Kern	1				1	2		
Kings		1				1		
Lake								1
Lassen		1						
Los Angeles	2				1	4		
Madera		1				1		
Marin		2				1		1
Mariposa	1							
Mendocino	2		1	1				
Merced		2				1		
Modoc	1							
Mono								
Monterey		1	1		1			
Napa		1						
Nevada						1		
Orange	2	1				2		
Placer						2		
Plumas							1	1
Riverside		2			2			
Sacramento	1			1	2	1		
San Benito		1					1	1
San Bernardino		2				1		
San Diego	1					3	2	
San Francisco								
San Joaquin		2				2		
San Luis Obispo	1	1	1					
San Mateo						2		
Santa Barbara				6	1			
Santa Clara		2			1	2		1
Santa Cruz		1						
Shasta		2						
Sierra								
Siskiyou	1							
Solano			1			1	1	
Sonoma					4	8		
Stanislaus		2				1		1
Sutter		1						2
Tehama	1							
Trinity								
Tulare	1	1		1		2		3
Tuolumne					1			
Ventura		1				1		
Yolo		1				1		
Yuba						1		1
Totals	21	34	6	9	16	51	6	16

Nevada	11	3,264 55		11	3,264 55	11	3,171 11		11	3,171 11
Orange										
Placer										
Plumas										
Riverside										
Sacramento										
San Benito	4	4,101 00	1	5	3,736 80	5	3,800 00	1	6	3,546 67
San Bernardino										
San Diego	2	3,097 50		2	3,097 50	2	2,650 00		2	2,650 00
San Francisco										
San Joaquin	4	3,690 00		4	3,000 00	3	3,393 33		3	3,393 33
San Luis Obispo										
San Mateo	6	3,628 33		6	3,628 33	6	3,755 00		6	3,755 00
Santa Barbara	1	3,000 00		1	3,000 00	1	2,200 00	1	1	2,200 00
Santa Clara	1	2,900 00		1	1,200 00	1	1,500 00		1	1,500 00
Santa Cruz	1	2,000 00		1	2,000 00	1	2,000 00		1	2,000 00
Shasta										
Sierra										
Siskiyou	3	3,069 17		3	3,069 17	3	3,141 33		3	3,141 33
Solano	1	2,520 00		1	2,520 00	1	2,520 00		1	2,520 00
Sonoma										
Stanislaus	1	3,000 00	1	2	2,850 00	2	2,880 00	1	3	2,920 00
Sutter										
Tehama	1	2,400 00		1	2,400 00	1	2,400 00		1	2,400 00
Trinity										
Tulare	3	3,833 33		3	3,833 33	3	3,050 92		3	3,050 92
Tuolumne										
Ventura	3	3,600 00		3	3,600 00	4	3,687 50		4	3,687 50
Yolo	1	2,400 00		1	2,400 00	1	2,700 00		1	2,700 00
Yuba										
Totals	89	\$3,339 12	5	94	\$3,305 60	98	\$3,383 03	8	106	\$3,320 91

*Los Angeles County: 21 superintendents, employed in 24 districts in 1924-25; 24 superintendents, employed in 27 districts in 1925-26.

**Marin County: 4 superintendents, employed in 6 districts in 1924-25; 3 superintendents, employed in 5 districts in 1925-26.

ELEMENTARY SCHOOLS.

TABLE No. 44.

Assessed Valuation and True Wealth* per Pupil in Average Daily Attendance, by Counties, 1924-25 and 1925-26.

Counties	Assessed valuation per pupil in average daily attendance				True wealth per pupil in average daily attendance	
	1924-25		1925-26		1924-25	
	Amount	Rank	Amount	Rank	Amount	Rank
Alameda	\$6,927 00	42	\$7,188 00	40	\$15,546 00	43
Alpine	30,035 00	1	47,658 00	1	42,907 00	1
Amador	6,599 00	43	7,099 00	43	10,998 00	56
Butte	8,258 00	34	8,044 00	36	18,919 00	32
Calaveras	10,637 00	18	9,121 00	27	19,340 00	30
Colusa	16,261 00	5	16,620 00	5	35,465 00	3
Contra Costa	9,516 00	25	9,466 00	25	23,427 00	16
Del Norte	19,511 00	2	19,440 00	3	35,475 00	2
El Dorado	10,771 00	15	10,701 00	15	21,542 00	19
Fresno	7,295 00	39	7,134 00	42	13,725 00	50
Glenn	13,924 00	7	13,884 00	9	26,099 00	10
Humboldt	8,963 00	30	9,628 00	21	18,677 00	35
Imperial	5,953 00	50	5,879 00	49	14,167 00	47
Inyo	13,062 00	10	14,274 00	8	21,770 00	17
Kern	13,660 00	8	14,765 00	7	30,662 00	6
Kings	6,429 00	47	6,178 00	47	19,134 00	31
Lake	9,150 00	27	9,069 00	28	20,333 00	23
Lassen	8,688 00	32	8,776 00	30	14,480 00	46
Los Angeles	12,294 00	13	12,617 00	12	25,234 00	12
Madera	8,296 00	33	8,110 00	35	20,740 00	21
Marin	6,974 00	41	7,158 00	41	14,676 00	45
Mariposa	12,950 00	11	13,544 00	10	19,923 00	26
Mendocino	7,694 00	37	7,546 00	38	18,585 00	36
Merced	6,235 00	48	6,009 00	48	13,856 00	48
Modoc	9,774 00	22	10,146 00	19	21,720 00	18
Mono	17,379 00	4	22,681 00	2	34,758 00	4
Monterey	9,089 00	28	8,615 00	33	19,880 00	27
Napa	10,112 00	20	10,128 00	20	18,768 00	34
Nevada	5,262 00	54	5,477 00	53	8,770 00	58
Orange	10,720 00	17	10,536 00	16	30,377 00	7
Placer	4,793 00	57	4,800 00	57	13,694 00	51
Plumas	18,720 00	3	18,192 00	4	26,743 00	9
Riverside	4,868 00	56	4,840 00	56	15,011 00	44
Sacramento	8,772 00	31	8,880 00	29	16,617 00	40
San Benito	8,988 00	29	8,721 00	31	19,973 00	25
San Bernardino	4,549 00	58	4,567 00	58	13,599 00	53
San Diego	4,045 00	55	5,188 00	55	18,120 00	38
San Francisco	15,037 00	6	16,039 00	6	31,458 00	5
San Joaquin	8,098 00	35	8,111 00	34	20,296 00	24
San Luis Obispo	9,844 00	21	10,215 00	18	21,400 00	20
San Mateo	5,435 00	52	5,386 00	54	13,773 00	49
Santa Barbara	9,488 00	26	9,540 00	24	23,720 00	15
Santa Clara	6,498 00	45	6,464 00	45	16,488 00	42
Santa Cruz	5,717 00	51	5,574 00	51	11,434 00	55
Shasta	7,889 00	36	8,626 00	32	20,518 00	22
Sierra	12,432 00	12	11,209 00	13	24,864 00	13
Siskiyou	6,478 00	46	6,236 00	46	13,678 00	52
Solano	7,613 00	38	7,716 00	37	16,503 00	41
Stanislaus	5,376 00	53	5,555 00	52	18,449 00	37
Stanislaus	6,557 00	44	6,557 00	44	18,068 00	39
Sutter	10,330 00	19	9,552 00	23	18,782 00	33
Tehama	9,710 00	24	9,294 00	26	19,129 00	29
Trinity	11,838 00	14	11,512 00	14	19,730 00	28
Tulare	6,142 00	49	5,772 00	50	10,361 00	57
Tuolumne	7,117 00	40	7,376 00	39	11,862 00	54
Ventura	9,771 00	23	9,570 00	22	24,428 00	14
Yolo	10,749 00	16	10,392 00	17	29,025 00	8
Yuba	13,461 00	9	12,942 00	11	25,203 00	11
Totals	\$9,828 00		\$10,053 00		\$21,598 00	

*Data on true wealth for 1925-26 not available. Data for 1924-25 based on estimates of State Board of Equalization report for 1924.

ELEMENTARY SCHOOLS.

TABLE No. 45.

Tax Rate* Necessary to Levy on True Wealth to Raise \$30 per Pupil in Average Daily Attendance, by Counties, 1924-25

Counties	Rate necessary to levy	Rank
Alameda.....	.21	16
Alpine.....	.08	58
Amador.....	.29	3
Butte.....	.17	27
Calaveras.....	.17	27
Colusa.....	.09	56.5
Contra Costa.....	.14	43.5
Del Norte.....	.09	56.
El Dorado.....	.15	40.5
Fresno.....	.23	10
Glenn.....	.12	49.5
Humboldt.....	.17	27
Imperial.....	.23	10
Inyo.....	.15	40.5
Kern.....	.11	52.5
Kings.....	.17	27
Lake.....	.16	35
Lassen.....	.22	14
Los Angeles.....	.13	46.5
Madera.....	.16	35
Marin.....	.22	14
Mariposa.....	.16	35
Mendocino.....	.17	27
Merced.....	.23	10
Modoc.....	.15	40.
Mono.....	.10	55
Monterey.....	.16	35
Napa.....	.17	27
Nevada.....	.36	1
Orange.....	.11	52.5
Placer.....	.24	6.5
Plumas.....	.12	49.5
Riverside.....	.22	14
Sacramento.....	.20	18
San Benito.....	.16	35
San Bernardino.....	.24	6.5
San Diego.....	.18	21
San Francisco.....	.11	52.5
San Joaquin.....	.16	35
San Luis Obispo.....	.15	40.5
San Mateo.....	.23	10
Santa Barbara.....	.14	43.5
Santa Clara.....	.20	18
Santa Cruz.....	.28	4
Shasta.....	.16	35
Sierra.....	.13	46.5
Siskiyou.....	.23	10
Solano.....	.20	18
Sonoma.....	.18	21
Stanislaus.....	.18	21
Sutter.....	.17	27
Tehama.....	.17	27
Trinity.....	.17	27
Tulare.....	.31	2
Tuolumne.....	.27	5
Ventura.....	.13	46.5
Yolo.....	.11	52.5
Yuba.....	.13	46.5
Total.....	.15	

*Rate necessary to levy on each \$100 of true wealth (non-operative property). Five per cent of true wealth deducted, and one cent added to rate when a fraction of a cent occurs in the rate computed. See Section 1818, Political Code.

ELEMENTARY SCHOOLS.

TABLE No. 46.

County Tax Rate Levied* and True Tax Rate, for Elementary Schools, by Counties, 1924-25 and 1925-26,

Counties	1924-25		1924-25		1925-26	
	Tax rate levied	Rank	True tax rate**	Rank	Tax rate levied	Rank
Alameda.....	.42	34	.1872	35	.41	33 5
Alpine.....		58		58		58
Amador.....	.60	7 5	.36	2	.60	7 5
Butte.....	.42	34	.1833	38	.42	30 5
Calaveras.....	.61	5 5	.3355	3	.60	7 5
Celusa.....	.30	55	.1376	54	.30	53 5
Contra Costa.....	.41	37	.1665	45	.41	33 5
Del Norte.....	.40	41	.22	21	.33	47
El Dorado.....	.45	30	.2250	16 5	.47	22 5
Fresno.....	.435	32	.2312	13	.445	27
Glenn.....	.30	55	.1601	47 5	.30	53 5
Humboldt.....	.40	41	.1920	31 5	.415	32
Imperial.....	.47	22 5	.1975	29	.531	13
Inyo.....	.32	51 5	.1920	31 5	.32	50
Kern.....	.343	48	.1528	50	.33	47
Kings.....	.53	14	.1781	41	.52	15 5
Lake.....	.48	20	.2160	25	.48	20 5
Lassen.....	.38	43	.2280	15	.39	40 5
Los Angeles.....	.31	53	.1510	51	.31	51
Madera.....	.42	34	.1680	44	.40	36 5
Marin.....	.46	25 5	.2186	22	.44	28 5
Mariposa.....	.45	30	.2925	6	.42	30 5
Mendocino.....	.58	9	.2401	11	.572	10
Mered.....	.51	15	.2295	14	.52	15 5
Modoc.....	.46	25 5	.2070	27	.52	15 5
Mono.....	.33	49	.1650	46	.33	47
Monterey.....	.405	39	.1852	36	.46	25 5
Napa.....	.41	37	.2209	20	.40	36 5
Nevada.....	.72	1	.4320	1	.75	1
Orange.....	.37	44 5	.1306	55	.37	43 5
Placer.....	.71	2	.2485	10	.67	2
Plumas.....	.075	57	.0525	57	.10	57
Riverside.....	.61	5 5	.1978	28	.63	5 5
Sacramento.....	.488	18	.2576	9	.492	19
San Benito.....	.40	41	.18	40	.40	36 5
San Bernardino.....	.651	3	.2178	23	.666	3
San Diego.....	.57	10 5	.1556	49	.54	11 5
San Francisco.....	.455	28	.2175	24	.46	25 5
San Joaquin.....	.47	22 5	.1875	34	.47	22 5
San Luis Obispo.....	.41	37	.1886	33	.395	39
San Mateo.....	.50	16	.1973	30	.50	18
Santa Barbara.....	.36	46	.1440	52	.33	47
Santa Clara.....	.46	25 5	.1813	39	.48	20 5
Santa Cruz.....	.57	10 5	.2850	7	.59	9
Shasta.....	.54	13	.2076	26	.52	15 5
Sierra.....	.45	30	.2250	16 5	.40	30 5
Siskiyou.....	.60	7 5	.2842	8	.63	5 5
Solano.....	.48	20	.2214	19	.28	56
Sonoma.....	.63	4	.1836	37	.65	4
Stanislaus.....	.48	20	.1742	43	.468	24
Sutter.....	.32	51 5	.1760	42	.37	43 5
Tehama.....	.46	25 5	.2335	12	.44	28 5
Trinity.....	.49	17	.2040	5	.39	40 5
Tulare.....	.5446	12	.3228	4	.54	11 5
Tuolumne.....	.37	44 5	.2220	18	.30	53 5
Ventura.....	.35	47	.14	53	.38	42
Yolo.....	.322	50	.1157	56	.33	47
Yuba.....	.30	55	.1601	47 5	.30	53 5
Totals (median).....	.45		.1974		.43	

*Amount levied on each \$100 of assessed valuation of non-operative property.

**True tax rate obtained by multiplying actual rate levied by assessment ratio as reported by State Board of Equalization. Data for 1924-25 not available.

ELEMENTARY SCHOOLS.

TABLE No. 47.

Number and Percentage of Districts Levying Special Taxes, by Counties, 1924-25 and 1925-26.

Counties	Districts levying special tax for maintenance				Districts levying special tax for building			
	1924-25		1925-26		1924-25		1925-26	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
Alameda	28	65.12	31	72.09	14	32.56	25	58.14
Alpine								
Amador	3	9.38	5	17.86			1	3.57
Butte	44	72.13	33	55.00	24	39.34	19	31.67
Calaveras			1	2.78				
Colusa	9	33.33	11	40.74	4	14.81	6	22.22
Contra Costa	32	57.14	42	75.00	9	16.07	14	25.00
Del Norte	5	33.33						
El Dorado	2	3.92	2	3.85	2	3.92	1	1.92
Fresno	110	71.90	128	83.66	80	52.29	108	70.59
Glenn	20	47.62	15	37.50	6	14.29	5	12.50
Humboldt	68	64.15	76	72.38	24	22.64	29	27.62
Imperial	52	98.11	47	90.38	47	88.68	43	82.69
Inyo	10	35.71	12	44.44	3	10.71	1	3.70
Kern	68	66.67	79	79.80	54	52.94	63	63.64
Kings	33	84.62	30	76.92	14	35.90	10	25.64
Lake	18	62.07	19	65.52	10	34.48		
Lassen	5	12.50	6	17.65	1	2.50	3	8.82
Los Angeles	131	94.24	131	96.32	103	74.10	104	76.47
Madera	29	60.42	29	59.18	12	25.00	15	30.61
Marin	22	50.00	25	56.82	9	20.45	9	20.45
Mariposa	4	14.81	2	7.41				
Mendocino	31	28.44	24	22.64	9	8.26	10	9.43
Merced	36	53.73	51	76.12	18	26.87	30	44.78
Modoc	8	20.00	16	39.02	5	12.50	2	4.88
Mono								
Monterey	56	58.33	60	63.16	45	46.88	46	48.42
Napa	26	54.17	36	75.00	5	10.42	7	14.58
Nevada	3	8.57	3	8.82			2	5.88
Orange	45	91.84	44	91.67	27	55.10	25	52.08
Placer	24	46.15	24	46.15	17	32.69	19	36.54
Plumas	16	55.17	13	46.43	5	17.24	10	35.71
Riverside	57	83.82	62	89.86	42	61.76	46	66.67
Sacramento	38	50.00	25	32.47	56	73.68	38	49.35
San Benito	5	13.89	8	22.86	3	8.33	5	14.29
San Bernardino	57	87.69	65	100.00	42	64.62	51	78.46
San Diego	72	67.92	77	71.30	68	64.15	78	72.22
San Francisco								
San Joaquin	43	50.00	50	58.14	17	19.77	8	9.30
San Luis Obispo	39	44.83	40	45.98	11	12.64	16	18.39
San Mateo	22	62.86	25	71.43	6	17.14	9	25.71
Santa Barbara	45	71.43	51	80.95	12	19.05	24	38.10
Santa Clara	53	67.95	52	70.27	18	23.08	41	55.41
Santa Cruz	16	30.77	21	41.18	12	23.08	11	21.57
Shasta	7	7.29	3	3.26	3	3.13	3	3.26
Sierra	1	9.09	4	36.36				
Siskiyou	16	17.98	24	26.97	9	10.11	16	17.98
Solano	19	39.58	24	48.98	16	33.33	13	26.53
Sonoma	46	33.33	65	47.10			22	15.83
Stanislaus	43	71.67	53	88.33	32	53.33	23	38.33
Sutter	14	43.75	22	68.75	9	28.13	13	40.63
Tehama	15	28.85	22	43.14	1	1.92	6	11.76
Trinity	1	4.17						
Tulare	71	57.72	94	77.05	35	28.46	39	31.97
Tuolumne	1	3.33	1	3.85	1	3.33	1	3.85
Ventura	33	66.00	40	80.00	31	62.00	26	52.00
Yolo	24	53.33	22	50.00	5	11.11	12	27.27
Yuba	13	37.14	12	35.29	3	8.57	4	11.76
Totals	1,689	51.20	1,797	55.12	979	29.68	1,066	32.70

Modoc.....	18.19	34	19.77	26	19,900	47	6	17,800	47	6	25.03	45	23.54	47	.0012	47.5
Mono.....	17.37	41	20.00	24	578,850	55	25	600,200	55	25	133.16	55	128.69	55	.0067	55
Monterey.....	18.60	20	21.25	20	449,450	20	9	337,250	19	9	206.83	3	154.70	21	.011	21.5
Napa.....	18.05	36	18.65	33		25			28					11		4
Nevada.....	22.20	17	23.13	14		55			55			55		55		55
Orange.....	23.13	12	23.18	13	2,910,550	5	39	2,680,500	6	38	202.26	36	88.89	3	.0067	21.5
Pacer.....	24.74	6	23.44	12	245,125	34	23	290,325	31	16	77.42	4	25.22	33	.0057	28
Plumas.....	5.15	57	7.20	57		55		17,500	48	2		55		46		55
Riverside.....	20.45	24	22.57	16	889,560	19	49	1,001,480	16	30	96.96	31	105.10	31	.0065	23
Sacramento.....	22.90	13	23.69	8	3,757,900	4	24	3,696,500	4	45	265.72	1	255.72	2	.016	1
San Bernardino.....	16.61	45	15.05	48	1,633,850	37	10	1,678,000	37	11	111.16	29	109.96	28	.0056	30
San Benito.....	21.56	20	21.56	18	1,693,850	9	34	2,019,100	7	39	116.38	26	133.58	18	.0086	11
San Diego.....	21.28	22	20.38	22	1,632,190	11	49	1,642,445	11	47	91.15	32	84.39	36	.005	32
San Francisco.....	15.00	40	19.26	28	6,312,750	3	1	6,270,000	3	1	138.85	16	137.06	17	.0044	36.5
San Joaquin.....	20.41	25	19.09	31	2,016,750	7	36	2,009,075	8	38	167.90	11	155.77	10	.0070	13
San Luis Obispo.....	18.02	38	17.32	39	364,040	30	14	287,920	32	14	90.34	33	85.33	35	.0042	38.5
San Mateo.....	18.44	31	18.69	32	965,600	18	16	956,200	18	17	133.43	18	122.45	24	.0067	6
Santa Barbara.....	19.03	28	16.63	41	877,500	17	22	835,425	19	21	162.41	9	147.33	14	.0088	20
Santa Clara.....	24.33	10	25.55	5	1,885,900	8	33	1,909,700	9	35	117.18	24	114.32	27	.0071	18.5
Santa Cruz.....	15.94	49	15.86	45	175,800	36	18	165,450	38	18	45.10	43	41.10	43	.0039	40
Shasta.....	18.39	32	18.33	35	118,500	42	11	113,000	42	10	57.95	41	57.54	41	.0028	44
Sierra.....	16.09	44	15.75	46		55			55			55		55		55
Siskiyou.....	24.46	8	21.58	17	206,302	35	18	173,850	36	18	63.46	40	51.45	42	.0046	35
Solano.....	24.37	9	23.75	7	465,935	24	21	458,150	23	20	116.98	25	114.82	26	.0071	18.5
Sonoma.....	19.44	26	20.08	23	569,307	21	33	675,208	20	34	70.77	39	86.20	34	.0038	41
Stanislaus.....	25.33	3	23.45	11	1,287,850	15	40	1,231,700	14	38	158.29	10	150.04	13	.0088	10
Stutter.....	10.08	55	9.31	56	248,500	33	15	267,000	33	16	143.06	15	142.86	16	.0076	15
Tehama.....	17.48	39	16.45	43	149,022	38	14	131,359	41	12	84.48	35	71.12	38	.0044	36.5
Trinity.....	14.00	52	11.14	54		51			55		1.51	51		55	.0001	51
Tulare.....	21.38	21	19.73	27	1,396,335	14	80	1,434,330	13	83	124.34	21	122.19	25	.012	2
Tuolumne.....	12.16	53	10.23	55	18,000	48	1	16,000	49		14.35	49	13.33	49	.0012	2
Ventura.....	17.73	40	16.86	40	995,900	16	26	988,700	17	26	189.80	6	173.43	7	.0078	14.5
Yolo.....	11.88	54	11.79	52	369,360	27	13	407,670	25	13	147.45	12	157.10	9	.0049	33
Yuba.....	11.82	55	11.77	53	26,000	46	4	20,000	46	3	20.63	47	15.61	48	.0008	49
Totals.....	21.13		22.12		\$93,589,274		1,165	\$107,996,522		1,158	\$166.82		\$187.35			

*Taken from data given in Table XXXIV, Annual Report of Financial Transactions of Municipalities and Counties of California for the Year 1924, Ray L. Riley, State Controller.

**Data on true wealth for 1925-26 not available.

ELEMENTARY SCHOOLS.

TABLE No. 49.

Valuation of Property per Pupil in Average Daily Attendance, Ratio of Bonded Debt to Valuation of Property, and Expenditure per Pupil in Average Daily Attendance, by Counties, 1924-25 and 1925-26.

Counties	Valuation of elementary school property per pupil in average daily attendance			Ratio of bonded indebtedness to valuation of property				Expenditure* per pupil in average daily attendance				
	1924-25		1925-26		1924-25		1925-26		1924-25		1925-26	
	Amount	Rank	Amount	Rank	Ratio	Rank	Ratio	Rank	Amount	Rank	Amount	Rank
Alameda	\$306 88	8	\$336 51	8	.45	30 5	.54	21	\$89 63	26	\$85 58	37
Alpine	275 00	12	396 88	2	---	55	---	55	223 65	1	227 27	1
Amador	135 98	52	149 45	50	---	55	---	55	84 62	37	81 47	45
Butte	197 60	35	217 16	33	.29	42	.34	41 5	85 05	33	83 35	41
Calaveras	143 85	50	122 48	54	---	55	---	55	121 21	5	100 77	19
Colusa	238 29	22	242 10	23	.47	27	.44	32	100 87	15	104 88	15
Contra Costa	425 01	1	359 31	4	.41	35 5	.49	29	84 72	36	91 68	28
Del Norte	72 99	58	98 53	57	.16	46	.08	50 5	93 11	21	117 61	7
El Dorado	179 65	39	179 61	41	.23	44	.22	45	101 80	12	110 83	10
Fresno	254 39	15	219 57	30	.48	25 5	.66	25	79 57	44	82 43	44
Glenn	356 95	3	345 48	5	.54	18	.54	21	95 81	19	93 57	23
Humboldt	125 88	54	144 97	51	.19	45	.18	46	79 07	45	88 29	32
Imperial	265 02	14	258 82	17	.62	7	.63	7 5	77 99	47	80 75	47
Inyo	205 05	33	225 32	28	.60	10 5	.55	17 5	101 09	13	105 28	14
Kern	347 94	4	345 08	6	.41	35 5	.37	34 5	107 55	9	115 81	9
Kings	309 10	7	312 41	9	.38	39	.34	41 5	77 38	48	74 07	55
Lake	185 49	37	174 72	42	.63	6	.62	10 5	99 27	17	103 76	16
Lassen	177 56	41	210 11	34	.50	23	.62	10 5	92 37	22	95 67	22
Los Angeles	395 04	2	451 82	1	.60	10 5	.63	7 5	97 52	18	100 90	11
Maricopa	237 53	23	243 19	22	.53	20	.54	21	88 66	28	88 17	33
Marion	251 72	17	257 46	18	.57	13	.59	12 5	79 87	43	84 53	38
Mariposa	184 25	38	184 51	39	.09	50	.65	4 5	137 60	3	140 31	4
Mendocino	178 34	40	189 34	38	.44	32 5	.37	34 5	90 61	24	92 23	26
Merced	177 31	42	169 01	43	.43	32 5	.37	34 5	75 98	51	78 24	51
Modoc	174 53	44	183 54	40	.14	48	.13	49	108 23	8	120 38	5
Monroe	110 99	56	117 83	56	---	55	---	55	155 77	2	183 53	2
Monterey	244 75	19	248 22	19	.54	18	.52	25 5	85 00	34	82 81	43
Napa	239 82	21	243 63	21	.86	1	.63	7 5	87 89	29	92 24	25

Nevada.....	116 96	55	118 92	55	71	55	55	85 91	31	90 66	29
Orange.....	282 01	10	297 93	10	4	4	4 5	91 66	23	96 04	21
Placer.....	162 57	46	162 05	47	48	55	17 5	68 98	58	71 18	57
Plumas.....	148 43	49	150 85	49	55	55	17	117 78	6	108 62	12
Riverside.....	172 31	45	165 84	44	56	15	7 5	74 25	53	79 57	48
Sacramento.....	339 44	6	341 19	17	78	2	1	89 23	27	92 98	24
San Benito.....	224 93	28	241 17	24	49	24	31	85 33	32	87 36	34
San Bernardino.....	206 65	32	203 79	35	56	15	2 5	77 08	40	77 36	52
San Diego.....	216 53	31	227 53	27	42	34	34 5	84 95	35	89 02	31
San Francisco.....	343 04	5	383 27	3	40	37	38 5	101 81	11	117 46	8
San Joaquin.....	270 62	13	275 19	14	58	12	15	80 85	42	84 52	39
San Luis Obispo.....	235 96	24	237 00	25	38	39	38 5	103 73	10	104 38	17
San Mateo.....	218 16	29	223 20	29	61	8 5	17 5	71 85	56	67 31	58
Santa Barbara.....	230 73	26	297 52	11	70	5	28	90 20	25	124 04	6
Santa Clara.....	252 93	16	244 45	20	46	28 5	30	73 72	55	74 65	54
Santa Cruz.....	176 93	43	163 49	46	25	43	44	76 26	50	79 42	49
Shasta.....	154 36	47	158 93	48	38	39	38 5	100 97	14	101 75	18
Sierra.....	195 07	36	195 92	37	55	55	55 5	109 00	7	106 65	13
Siskiyou.....	140 89	51	142 47	52	45	20 5	38 5	87 52	30	90 16	30
Solano.....	218 02	30	217 98	32	54	18	23	82 85	40	83 32	42
Sonoma.....	152 25	48	164 47	45	46	28 5	25 5	84 23	38	86 69	35
Stanislaus.....	280 45	11	287 90	13	56	19	25 5	75 60	52	83 91	40
Sutter.....	233 37	25	260 98	16	61	8 5	17 5	71 31	57	77 11	53
Tehama.....	228 17	27	218 25	31	37	41	43	99 84	16	92 06	27
Trinity.....	129 77	53	130 34	53	01	51	55	128 49	4	141 01	3
Tulare.....	244 47	20	234 53	26	51	22	25 5	73 83	54	72 60	56
Tuolumne.....	92 66	57	92 46	58	15	47	14	83 46	39	86 94	36
Ventura.....	248 35	18	294 43	12	76	3	12 5	81 87	41	81 39	46
Yolo.....	284 19	9	269 80	15	52	21	14	78 46	46	78 98	50
Yuba.....	201 78	34	200 41	36	10	49	50 5	95 42	20	97 04	20
Totals.....	\$309 49	-----	\$334 87	-----	.54	-----	-----	\$90 30	-----	\$97 15	-----

* Total expenditures excluding capital outlays and transfers. Expenditures and A. D. A. on account of 7th and 8th grade pupils included in high school data, excepting in San Francisco city and county.

ELEMENTARY SCHOOLS.

TABLE No. 50.

Valuation of Property, by Counties, 1924-25 and 1925-26.

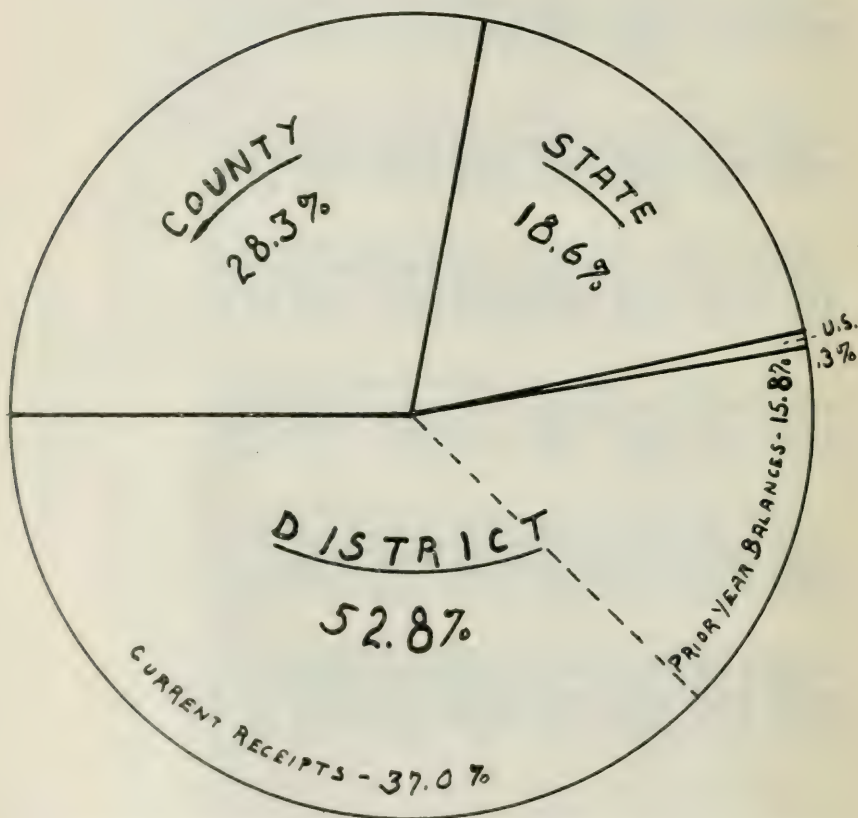
Counties	Lots and school houses		Library books		Laboratories, furniture, apparatus and equipment		Total	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Alameda.....	\$13,615,966 00	\$15,245,551 00	\$128,482 00	\$163,209 00	\$870,979 00	\$1,111,206 00	\$14,615,427 00	\$16,569,966 00
Alpine.....	3,900 00	3,900 00	1,500 00	1,250 00	1,200 00	1,200 00	6,600 00	6,350 00
Amador.....	96,518 00	98,158 00	18,108 00	16,701 00	27,415 00	27,415 00	138,696 00	142,274 00
Butte.....	783,302 00	886,602 00	7,137 00	7,900 00	87,385 00	90,335 00	877,724 00	984,837 00
Calaveras.....	68,900 00	63,700 00	8,350 00	9,380 00	23,425 00	21,350 00	99,975 00	94,430 00
Colusa.....	278,950 00	281,450 00	6,680 00	6,750 00	33,205 00	33,305 00	318,835 00	321,505 00
Contra Costa.....	3,633,663 00	3,170,114 00	21,355 00	17,545 00	187,403 00	175,438 00	3,842,511 00	3,363,097 00
Del Norte.....	27,600 00	38,500 00	4,725 00	5,125 00	6,650 00	8,500 00	38,975 00	52,125 00
El Dorado.....	147,840 00	149,190 00	8,355 00	8,490 00	14,475 00	15,820 00	170,670 00	173,500 00
Fresno.....	5,109,497 00	4,511,736 00	40,650 00	36,565 00	845,403 00	551,800 00	5,965,550 00	5,100,101 00
Glenn.....	598,350 00	538,350 00	22,400 00	2,300 00	28,930 00	29,050 00	589,700 00	589,700 00
Humboldt.....	653,394 00	716,610 00	12,600 00	9,885 00	65,225 00	62,565 00	731,869 00	789,060 00
Imperial.....	1,691,425 00	1,694,625 00		3,114 00	176,205 00	176,355 00	1,867,630 00	1,874,094 00
Inyo.....	158,800 00	139,300 00	5,305 00	5,705 00	14,900 00	15,200 00	179,005 00	179,805 00
Kern.....	3,504,225 00	3,649,800 00	8,050 00	8,650 00	492,405 00	551,745 00	4,004,770 00	4,209,595 00
Kings.....	1,113,100 00	1,145,005 00	9,450 00	117 00	113,100 00	123,560 00	1,241,650 00	1,268,712 00
Lake.....	118,250 00	117,850 00	4,950 00	4,925 00	18,700 00	18,575 00	141,900 00	141,350 00
Lassen.....	227,025 00	282,125 00	3,440 00	3,240 00	37,645 00	36,395 00	268,110 00	321,760 00
Los Angeles.....	70,226,080 00	83,838,911 00	821,250 00	531,739 00	5,291,247 00	6,094,437 00	76,438,577 00	90,435,087 00
Madera.....	539,050 00	590,650 00			93,250 00	96,350 00	632,300 00	687,000 00
Marin.....	860,400 00	860,400 00	24,700 00	27,534 00	28,150 00	29,150 00	914,250 00	917,084 00
Mariposa.....	46,800 00	46,050 00	8,035 00	7,770 00	11,325 00	10,425 00	65,960 00	61,245 00
Mendocino.....	526,100 00	545,600 00	35,000 00	34,000 00	59,700 00	70,200 00	620,800 00	649,800 00
Merced.....	791,850 00	753,550 00	13,650 00	9,500 00	110,635 00	114,150 00	916,135 00	917,200 00
Modoc.....	117,485 00	117,485 00	5,105 00	5,105 00	16,163 00	16,163 00	138,753 00	138,753 00
Monterey.....	11,925 00	12,295 00	1,400 00	1,450 00	2,325 00	2,350 00	15,650 00	16,025 00
Monterey.....	950,050 00	1,027,425 00	6,450 00	9,525 00	107,415 00	120,725 00	1,063,915 00	1,157,675 00
Napa.....	472,025 00	480,875 00	5,050 00	7,288 00	44,045 00	42,950 00	521,120 00	531,113 00

Nevada.....	123,200 00	121,700 00	15,875 00	17,305 00	16,420 00	156,380 00	153,405 00
Orange.....	3,914,500 00	4,004,000 00	24,625 00	15,425 00	128,950 00	4,057,875 00	4,140,275 00
Placer.....	456,100 00	469,800 00	6,485 00	6,485 00	52,120 00	514,705 00	529,255 00
Pumas.....	78,225 00	78,313 00			26,375 00	100,685 00	104,688 00
Riverside.....	1,426,500 00	1,426,500 00	23,100 00	23,050 00	120,850 00	1,580,450 00	1,580,250 00
Sacramento.....	4,300,325 00	4,476,210 00	17,080 00	41,785 00	432,361 00	4,768,200 00	4,931,964 00
San Bernardino.....	2,113,986 00	3,163,986 00	3,355 00	3,035 00	14,685 00	3,229,976 00	3,388,026 00
San Benito.....	2,733,635 00	2,855,139 00	51,646 00	31,491 00	195,709 00	3,007,810 00	3,080,359 00
San Diego.....	3,422,604 00	3,905,235 00	165,895 00	100,695 00	332,333 00	3,877,362 00	4,498,263 00
San Francisco.....	14,450,000 00	16,402,402 00	206,485 00	187,287 00	942,779 00	15,396,485 00	17,532,408 00
San Joaquin.....	3,268,610 00	3,337,730 00	12,310 00	12,440 00	179,200 00	3,456,320 00	3,549,385 00
San Luis Obispo.....	731,500 00	735,700 00	13,100 00	12,705 00	51,245 00	795,670 00	799,660 00
San Mateo.....	1,494,700 00	1,667,500 00	14,600 00	14,600 00	60,900 00	1,578,800 00	1,743,000 00
Santa Barbara.....	1,238,525 00	1,750,100 00	21,582 00	3,000 00	128,060 00	1,385,767 00	1,888,930 00
Santa Clara.....	3,738,451 00	3,749,451 00	32,245 00	33,345 00	300,663 00	4,070,709 00	4,083,433 00
Santa Cruz.....	638,700 00	584,700 00	7,800 00	8,300 00	65,200 00	689,700 00	698,200 00
Shasta.....	268,790 00	264,780 00	21,170 00	20,430 00	26,935 00	315,670 00	312,145 00
Sierra.....	36,175 00	38,875 00	4,139 00	5,891 00	5,782 00	45,841 00	50,518 00
Siskiyou.....	390,699 00	410,021 00	4,205 00	4,000 00	67,380 00	458,039 00	481,401 00
Solano.....	745,400 00	756,800 00	17,480 00	5,735 00	105,600 00	868,360 00	868,135 00
Sonoma.....	1,095,075 00	1,132,375 00	46,800 00	73,240 00	82,807 00	1,224,682 00	1,288,322 00
Stanislaus.....	2,105,850 00	2,177,800 00	23,005 00	22,625 00	159,645 00	2,281,750 00	2,360,070 00
Sutter.....	357,050 00	427,300 00	2,890 00	2,565 00	57,150 00	405,365 00	487,015 00
Tehama.....	355,650 00	356,100 00			46,850 00	402,500 00	403,100 00
Trinity.....	29,755 00	31,020 00	1,015 00	940 00	6,490 00	36,985 00	38,450 00
Tulare.....	2,506,700 00	2,496,950 00	28,550 00	40,024 00	210,100 00	2,745,350 00	2,753,174 00
Tuolumne.....	97,125 00	91,100 00	5,850 00	13,225 00	14,225 00	116,200 00	110,950 00
Ventura.....	1,216,515 00	1,555,400 00	2,000 00	5,390 00	117,760 00	1,303,075 00	1,678,559 00
Yolo.....	630,520 00	630,520 00	18,858 00	1,898 00	62,510 00	711,888 00	700,128 00
Yuba.....	221,070 00	222,365 00	10,485 00	10,400 00	23,925 00	254,240 00	256,720 00
Totals.....	\$158,866,195 00	\$177,742,579 00	\$2,035,797 00	\$1,631,081 00	\$12,724,924 00	\$173,626,916 00	\$193,065,533 00

ELEMENTARY SCHOOLS.

GRAPH No. 5

Sources of Total Receipts for Elementary Schools
1924-25.

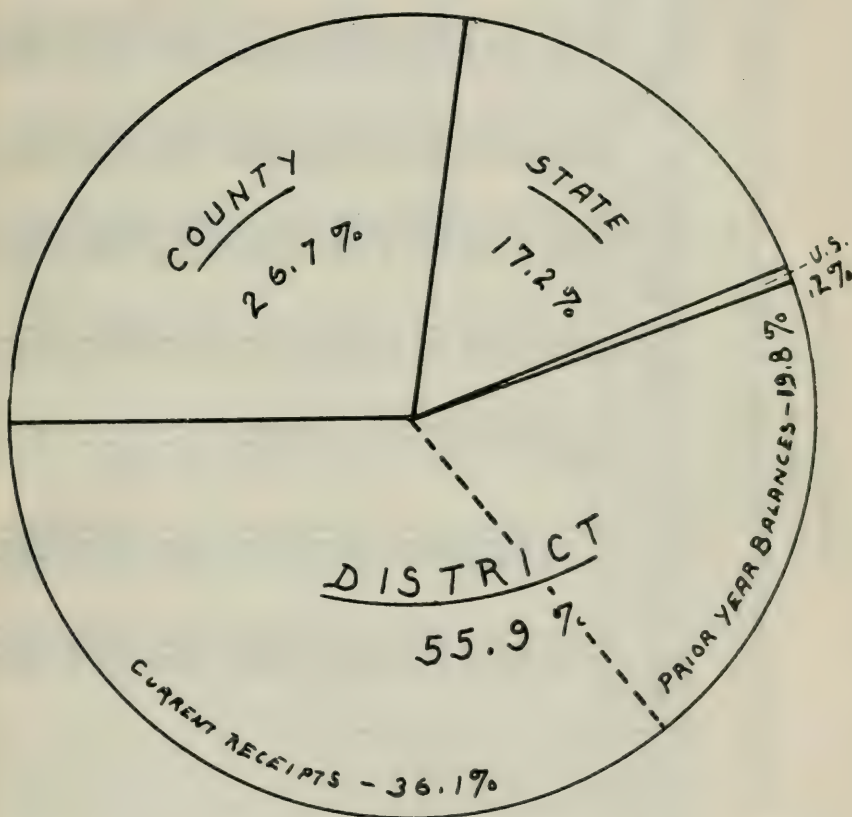


Total receipts by the counties for elementary school purposes during the school year 1924-25 amounted to \$87,344,249.51. 52.8 per cent of the total receipts, or \$46,097,508.27, was derived from district sources, including current receipts and prior year balances; 28.3 per cent, or \$24,722,418.22, was derived from county sources; 18.6 per cent, or \$16,289,574.92, was derived from state sources; and .3 per cent, or \$234,748.10, was derived from the United States government. For explanation of the sources of elementary school receipts see footnote, Table 51.

ELEMENTARY SCHOOLS.

GRAPH No. 6.

Sources of Total Receipts for Elementary Schools
1925-26.



Total receipts by the counties for elementary school purposes during the school year 1925-26 amounted to \$98,502,664.35. 55.9 per cent of the total receipts, or \$55,061,315.77, was derived from district sources, including current receipts and prior year balances; 26.7 per cent, or \$26,301,471.83, was derived from county sources; 17.2 per cent, or \$16,931,838.99, was derived from state sources; and .2 per cent, or \$209,037.76, was derived from the United States government. For explanation of the sources of elementary receipts see footnote, Table 51.

ELEMENTARY SCHOOLS.

TABLE No. 51.

Percentages of Total Receipts for Elementary Schools Derived from Each Source, by Counties, 1924-25 and 1925-26.

Counties	1924-25					1925-26				
	State ¹	County ²	U. S. ³	Districts ⁴	District balances ⁵	State ¹	County ²	U. S. ³	Districts ⁴	District balances ⁵
Alameda	17.6	19.6	67.1	54.7	8.1	16.0	17.8	66.7	43.8	22.4
Alpine	11.6			1.8	19.5	9.9				23.4
Amador	35.4	34.8		4.4	23.0	34.2	33.8	2.7	6.3	23.0
Butte	30.9	33.4	1.3	22.3	12.1	25.7	27.7	.8	33.8	12.0
Calaveras	30.9	36.9		1.0	30.8	29.8	35.6	2.8	1.0	30.8
Colusa	27.6	34.2	.7	22.5	15.0	27.4	35.9	.2	17.9	18.6
Contra Costa	24.4	33.1		27.6	14.9	21.9	31.4		37.0	9.7
Del Norte	20.2	46.3	3.5	10.0	20.0	20.1	45.1	4.4	4.5	25.9
El Dorado	35.6	36.1	2.6	3.6	22.1	36.0	35.5	1.9	6.9	19.7
Fresno	31.6	32.1	.4	20.6	15.4	26.9	27.9	.4	33.0	11.8
Glenn	29.3	35.3	.1	13.7	21.6	29.5	33.1	.1	9.6	27.7
Humboldt	24.4	26.8	1.7	23.3	23.8	25.5	27.7	1.4	16.7	28.7
Imperial	26.0	27.2		30.0	16.8	27.3	29.7		39.5	3.5
Inyo	28.4	30.3		18.5	22.8	28.5	28.8		14.5	25.1
Kern	15.5	26.3	.2	40.1	17.9	15.7	26.8	.3	31.8	25.4
Kings	27.0	29.0	.1	29.2	14.7	31.1	33.9	.1	16.7	18.2
Lake	30.7	33.7	2.6	15.1	17.9	30.4	32.2	3.1	14.2	20.1
Lassen	30.8	33.4	8.6	8.5	18.7	23.8	22.6	3.9	36.7	13.0
Los Angeles	13.5	19.5	1	50.8	16.1	11.9	17.2		48.9	22.0
Madera	26.4	26.6	2.2	21.4	23.4	25.5	26.5	2.1	36.5	9.4
Marin	21.7	22.1	2	44.6	11.4	21.5	21.9	2	25.3	31.1
Mariposa	34.8	34.7	5.5	4.0	36.6	35.5	35.5	5.7	3.7	18.5
Mendocino	30.4	32.7	1.3	7.5	28.1	30.3	32.6	1.1	8.4	27.6
Merced	29.5	38.9		17.3	14.3	33.1	33.9		23.9	9.1
Modoc	35.4	33.3	5.3	6.3	19.7	35.9	35.6	5.2	7.4	15.9
Mono	26.9	27.3	19.6	2.5	23.8	26.5	34.1	10.7	5.3	22.6
Monterey	19.8	22.0	.1	23.8	34.3	24.3	28.7	.1	23.9	23.0
Napa	29.0	33.6		13.9	23.5	26.7	32.4		19.9	21.0
Nevada	38.8	38.7	.7	8.8	13.0	38.5	38.8	.5	9.9	12.3
Orange	19.6	28.4		32.7	19.3	22.9	31.8		32.2	13.1
Pacer	25.0	27.4	.5	24.8	22.3	28.2	28.2	.5	24.4	17.8
Pumas	28.2	18.7	16.9	12.5	23.7	27.6	24.0	18.0	16.5	14.9

Riverside.....	29.2	30.6	.6	24.3	15.3	26.4	27.5	.4	30.9	14.8
Sacramento.....	22.9	34.5	-----	25.6	17.0	23.8	36.4	-----	22.6	17.2
Sacramento.....	35.1	35.7	-----	16.9	12.3	24.4	36.4	-----	43.5	8.4
San Benito.....	22.2	24.5	2.1	38.2	13.0	20.9	23.6	.2	36.8	18.5
San Bernardino.....										
San Diego.....	23.3	25.2	.1	23.0	28.4	25.8	27.2	.1	33.6	13.3
San Francisco.....	16.2	76.5	-----	-----	7.3	13.5	70.6	-----	15.9	15.9
San Francisco.....	27.2	35.7	-----	25.5	11.6	25.8	33.9	-----	27.6	12.7
San Joaquin.....	27.7	31.8	-----	25.4	15.1	27.1	32.1	-----	26.1	14.7
San Luis Obispo.....										
San Mateo.....	23.4	23.7	-----	44.6	8.3	24.2	24.2	-----	26.4	25.2
Santa Barbara.....	20.3	25.5	-----	34.7	19.4	18.5	21.3	-----	35.9	24.2
Santa Clara.....	26.1	28.6	.1	16.4	28.9	27.7	31.3	.1	28.3	12.7
Santa Cruz.....	30.3	31.9	-----	23.7	14.1	25.4	26.8	-----	31.6	16.2
Shasta.....	34.2	30.3	6.5	3.1	25.9	35.0	35.4	3.8	3.3	22.5
Sierra.....	28.5	30.6	7.3	1.9	31.7	23.8	23.1	6.0	6.6	40.5
Siskiyou.....	30.0	31.0	5.9	18.2	14.9	29.1	31.2	3.0	11.5	23.2
Solano.....	27.9	32.9	-----	17.3	21.9	30.2	35.1	-----	19.0	15.7
Sonoma.....	29.3	29.6	.3	19.9	20.9	33.5	34.5	.3	17.1	14.6
Stanislaus.....	26.6	28.9	-----	32.2	12.3	27.7	28.8	-----	18.9	24.6
Sutter.....	22.9	25.0	-----	37.3	14.8	20.9	23.2	-----	32.8	23.1
Tehama.....	26.9	32.3	.2	11.6	29.0	32.2	34.9	1.6	12.9	18.4
Trinity.....	35.3	33.4	9.0	1.4	20.9	37.2	28.8	4.3	.3	29.4
Tulare.....	34.3	35.6	.3	16.3	13.5	28.9	33.9	.3	25.7	11.2
Tuolumne.....	31.6	20.6	17.3	.2	30.3	32.5	17.7	15.3	3.3	31.2
Ventura.....	14.9	16.7	-----	45.3	23.1	17.6	22.9	-----	24.4	35.1
Yolo.....	23.0	25.0	-----	38.2	13.8	28.4	30.7	-----	27.2	13.7
Yuba.....	24.6	26.4	2.8	31.7	14.5	29.6	30.9	.3	22.6	16.6
Totals.....	18.6	28.3	.3	37.0	15.8	17.2	26.7	.2	36.1	19.8

¹ Receipts from state sources include totals of unapportioned elementary state school funds of counties, plus one-half of supervision and emergency funds of counties.

² Receipts from county sources include totals of unapportioned elementary county school funds of counties, plus one-half of supervision and emergency funds of counties, plus totals of institute and library funds of counties.

³ Receipts from United States include United States Forest Reserve funds and funds for education of Indian children.

⁴ Receipts from district sources include receipts from district taxes for maintenance and building, receipts from sale of district bonds, and miscellaneous district receipts.

⁵ District balances constitute balances on hand in district funds at beginning of school year, and comprise moneys received from state, county, federal and district sources, though largely the latter (district).

ELEMENTARY SCHOOLS.

TABLE No. 52.

Distribution of District Receipts and Balances, by Sources and Counties, 1924-25.

	Balance on hand at beginning of school year	Amount received from state apportionments	Amount received from county apportionments	Amount received from district taxes for maintenance	Amount received from district taxes for building	Amount received from sale of district bonds	Amount from miscellaneous sources*	Amount received by transfer from other districts in county	Amount received by transfer from other counties	Total receipts including balance from previous school year
Alameda	\$88,085.64	\$1,387,601.12	\$1,406,655.00	\$1,330,384.99	\$340,051.38	\$2,120,051.00	\$209,987.80		\$650.12	\$7,285,566.05
Alpine	8,781.29	2,235.95	3,296.20				1,222.80			10,638.54
Butte	27,371.57	41,472.80	40,097.80	4,840.25			2,008.07			117,229.70
Butte	57,369.64	145,319.80	157,965.20	71,536.17	33,074.23		4,749.67	\$671.04		470,986.75
Calaveras	50,472.52	40,167.84	47,500.00	261.27			1,206.30			120,700.43
Colusa	25,966.07	47,377.66	65,399.10	28,865.57	4,431.98		6,480.07			170,290.45
Contra Costa	138,012.63	258,457.52	330,584.30	165,217.00	58,428.28	33,000.00	32,404.11	2,000.00		1,042,103.84
Del Norte	15,869.32	18,659.25	34,301.50	3,864.72		6,067.00	3,506.23	57.00		86,325.62
El Dorado	29,313.41	47,049.74	48,046.00	3,754.32	645.43		1,822.91			130,631.81
Fresno	344,805.51	705,211.86	713,048.00	329,401.41	100,301.76	22,500.00	10,824.57	25,330.91	28,809.91	2,280,233.93
Glean	48,988.39	64,972.69	76,034.26	24,985.52	2,830.78		3,163.33			223,121.97
Humboldt	138,340.34	193,538.77	203,988.77	76,740.44	35,916.35	72,008.00	17,812.23	1,400.00		794,744.90
Imperial	122,287.64	186,506.58	195,072.64	111,750.53	79,017.72	6,500.00	23,077.76			724,252.87
Inyo	29,596.03	36,109.32	36,612.00	18,360.39	3,123.61		2,428.20	2,689.73		128,315.28
Kern	370,092.83	320,768.73	529,485.25	329,496.45	131,372.79	366,000.00	7,614.38	1,244.74		2,056,075.17
Kings	73,325.89	132,343.40	137,291.00	53,641.50	16,411.29		76,306.20	5,042.00	1,437.91	495,789.19
Lake	18,572.43	31,647.40	34,442.00	15,446.64			2,580.77	708.00		103,457.24
Lassen	35,040.15	56,020.07	68,991.50	8,859.56	5,919.55		3,249.63			178,080.46
Los Angeles	6,184,223.84	5,117,217.59	7,385,292.06	5,673,307.94	849,487.98	11,533,500.00	1,272,731.25	1,177,607.82		39,193,368.48
Madera	82,505.25	89,187.50	86,187.50	56,381.91		1,425.00	22,649.71	2,000.00		343,336.87
Marin	60,640.21	115,730.18	114,974.60	59,085.67	15,506.22	158,048.01	5,577.35			529,562.24
Mariposa	14,438.87	23,145.50	23,658.00	1,430.66		1,020.26	1,394.26			65,087.29
Mendocino	136,312.25	144,206.05	146,114.00	22,560.40	2,752.36	9,600.00	7,120.20			468,065.26
Merced	79,400.56	163,034.04	160,182.70	53,188.62	20,366.62	15,500.00	6,770.43		805.30	499,248.57
Modoc	22,242.11	39,225.21	39,298.50	6,683.73	366.52		2,184.01	1,650.69		111,650.77
Monterey	7,372.65	8,431.41	10,792.68		49.00		4,579.90			31,225.73
Monterey	262,440.49	150,534.18	150,534.18	69,471.98	30,177.81	72,000.00	9,839.23	60.00		745,057.87
Napa	63,745.73	78,630.75	85,137.05	31,437.75	1,657.28	3,500.00	1,174.62		1,510.30	206,793.48

Nevada.....	17,364 73	51,333 17	51,531 06	11,828 95	156,387 08	89,000 00	166 15	1,400 00	133,624 06
Orange.....	407,952 17	402,381 00	574,833 00	413,491 84	15,361 09	89,000 00	31,769 76	1,132 00	2,076,946 85
Placer.....	94,113 59	103,821 45	112,011 60	21,490 64	15,361 09	65,605 00	2,265 02	1,132 00	415,168 39
Plumas.....	24,923 56	29,492 24	31,293 96	10,444 21	2,641 86	10,444 21	2,376 04	1,621 54	102,793 41
Riverside.....	136,146 75	257,920 84	262,655 00	122,859 54	59,703 15	30,000 00	8,646 31	948 12	878,879 71
Sacramento.....	300,380 76	395,235 32	590,575 08	282,994 63	120,178 68	38,500 00	12,287 08	400 00	1,740,551 56
San Benito.....	18,865 54	53,015 33	52,416 00	13,885 86	10,906 90	410,000 00	853 57	150,023 20	1,50,023 20
San Bernardino.....	208,725 91	401,013 45	419,227 79	186,322 64	70,864 85	410,000 00	25,179 73	6,021 89	1,787,356 26
San Diego.....	605,622 09	492,180 38	518,126 00	275,215 16	126,824 60	81,000 00	9,892 21	68,669 93	2,177,550 37
San Francisco.....	507,925 13	1,249,110 77	2,759,626 82	254,136 96	81,159 24	2,697,817 77	189,133 54	9,611 38	7,717,750 99
San Joaquin.....	159,336 37	368,644 65	477,805 70	175,906 87	65,007 30	84,000 00	7,171 16	1,797 10	1,363,635 38
San Luis Obispo.....	71,722 42	129,509 00	129,509 00	55,308 76	65,007 30	240,000 00	753 27	258 03	453,606 85
San Mateo.....	69,052 62	197,382 25	204,587 50	96,124 96	31,302 13	106,000 00	8,862 37	4,561 25	847,311 83
Santa Barbara.....	173,206 58	179,207 39	205,124 00	128,765 89	53,124 04	106,000 00	19,376 50	54 36	899,365 65
Santa Clara.....	501,242 49	449,908 52	475,867 00	249,798 34	32,261 07	22,100 00	3,427 03	258 03	1,712,558 81
Santa Cruz.....	61,567 86	124,972 50	130,935 00	47,368 65	30,311 75	22,100 00	2,839 39	258 03	420,352 81
Shasta.....	74,603 96	97,966 38	99,977 32	2,349 00	107 00	5,000 00	4,748 68	2,419 62	287,261 96
Sierra.....	13,879 98	12,449 71	15,609 05	642 49	9,113 00	928 70	11,375 70	13 72	43,509 93
Siskiyou.....	63,466 66	127,297 72	133,930 00	18,730 79	22,737 39	49,250 00	2,650 15	3,153 55	413,177 59
Solano.....	98,333 09	124,517 64	142,437 00	45,753 88	22,737 39	6,500 00	2,650 15	3,153 55	446,082 70
Sonoma.....	209,351 68	276,081 23	276,081 23	62,892 81	38,398 05	76,000 00	34,491 95	11,837 35	976,736 25
Stanislaus.....	110,489 72	240,116 40	260,296 02	132,359 02	8,256 15	115,581 30	4,952 68	11,837 35	902,193 28
Sutter.....	35,418 49	54,128 95	56,665 00	20,878 08	8,256 15	52,500 00	7,781 48	3,910 58	235,628 15
Tehama.....	77,162 84	70,771 60	78,145 00	21,419 42	3,210 05	52,500 00	6,419 44	3,158 20	294,197 13
Trinity.....	13,379 40	21,223 00	22,033 00	871 17	-----	-----	502 02	-----	58,008 59
Tulare.....	143,535 99	358,042 18	358,042 18	140,612 04	-----	17,500 00	13,332 95	6,294 06	1,040,121 26
Tuolumne.....	48,804 17	48,959 14	57,340 00	318 08	-----	-----	2,125 05	-----	157,546 42
Ventura.....	294,906 90	160,198 19	177,957 60	88,246 93	34,948 62	373,200 00	4,522 23	1,354 38	1,095,334 65
Yolo.....	51,318 96	82,699 89	88,748 10	24,406 39	15,861 63	18,000 00	82,238 12	4,415 76	367,808 85
Yuba.....	35,965 76	47,379 80	48,686 00	27,272 72	12,027 15	21,765 00	2,294 75	978 12	194,389 30
Totals.....	\$13,806,713 73	\$16,152,131 30	\$21,147,675 12	\$11,517,854 09	\$2,733,111 63	\$19,020,966 78	\$2,248,300 94	\$1,355,527 57	\$88,020,542 44

*Includes receipts from federal forest reserve fund.

**Money received from United States for education of Indian children included.

ELEMENTARY SCHOOLS.

TABLE No. 53.

Distribution of District Receipts and Balances, by Sources and Counties, 1925-26.

	Balance on hand at beginning of school year	Amount received from state apportionments	Amount received from county apportionments	Amount received from district taxes for maintenance	Amount received from district taxes for building	Amount received from sale of district bonds	Amount received from miscellaneous sources ^a	Amount received by transfer from other districts in county	Amount received by transfer from other counties	Total receipts including balance from previous school year
Alameda	\$1,870,048.26	\$1,338,991.78	\$1,447,202.80	\$1,208,465.64	\$512,730.35	\$1,826,000.00	\$50,896.46	\$27,149.84	\$045.96	\$8,342,131.09
Alameda	3,271.04	2,232.72	2,700.00	7,188.25	2,700.00	109.85	3,420.29	320.00	10,313.61	120,487.44
Alameda	27,802.80	40,636.52	157,015.40	73,170.75	41,006.39	80,000.00	4,581.24	3,114.21	574,406.45	129,550.82
Alameda	30,673.19	37,717.32	47,149.90	1,241.03	1,241.03	5,011.20	1,211.97	3,341.78	179,804.68	1,536,437.19
Alameda	33,621.39	49,238.14	64,263.86	26,457.92	5,011.20	164,000.00	11,237.73	325,000.00	96,284.67	140,329.53
Alameda	119,122.24	268,376.73	364,122.92	200,082.86	82,494.71	1,702.04	1,936.37	1,476.92	2,655,721.31	208,036.19
Alameda	26,218.95	19,753.02	40,102.95	1,366.33	1,702.04	15,092.50	19,133.83	2,547.33	802,374.97	791,879.61
Alameda	27,912.19	30,158.50	49,655.00	7,894.01	1,813.54	373,000.00	1,175.52	1,720.77	34,215.44	128,333.76
Alameda	310,632.21	702,369.50	724,530.50	322,643.81	161,956.51	68,579.37	5,608.06	3,040.74	2,236,238.17	397,182.65
Alameda	59,495.65	62,006.56	65,989.00	13,901.22	4,697.39	113,000.00	17,801.91	2,000.00	1,186.99	117,272.17
Alameda	234,515.58	203,651.42	213,986.42	91,999.95	21,447.94	15,092.50	1,015,064.85	6,175.07	500.00	46,149,752.72
Alameda	26,974.84	211,869.91	225,856.01	136,878.07	55,448.20	113,000.00	18,083.26	21,034.77	363,903.39	532,941.84
Alameda	33,126.79	36,327.69	34,119.00	13,049.02	3,062.46	65,000.00	1,290.64	4,015.63	247,778.94	62,075.14
Alameda	571,123.89	332,750.30	580,887.25	434,376.01	198,471.20	13,391,500.00	4,826.37	3,248.74	462,645.58	498,058.93
Alameda	73,800.12	123,459.01	127,976.01	51,973.73	14,383.31	57,500.00	1,903.48	2,000.00	2,380.44	117,543.41
Alameda	23,102.68	33,895.33	35,536.27	15,685.29	1,487.00	45,000.00	12,711.46	2,784.59	2,194.12	36,490.28
Alameda	31,705.45	58,039.24	62,526.54	22,714.44	1,487.00	65,000.00	1,015,064.85	4,115.63	2,036.30	632,136.21
Alameda	9,992,574.57	5,492,862.23	7,811,860.90	6,734,992.66	1,090,127.06	13,391,500.00	18,083.26	6,175.07	2,036.30	288,018.42
Alameda	34,289.33	92,436.40	71,738.50	42,321.83	20,862.00	57,500.00	1,903.48	2,000.00	2,380.44	117,543.41
Alameda	166,701.30	115,060.96	115,024.64	60,527.15	17,916.33	45,000.00	12,711.46	2,784.59	2,194.12	36,490.28
Alameda	11,827.78	23,131.10	23,843.00	2,182.35	183.61	45,000.00	1,015,064.85	4,115.63	2,036.30	632,136.21
Alameda	130,232.22	141,192.80	148,041.00	31,894.00	7,998.19	3,500.00	4,826.37	242.68	2,380.44	117,543.41
Alameda	45,797.58	165,850.51	163,329.60	64,087.92	51,198.68	3,500.00	1,031.32	242.68	2,380.44	117,543.41
Alameda	19,075.56	41,479.76	43,436.00	7,812.80	930.00	45,000.00	12,711.46	2,784.59	2,194.12	36,490.28
Alameda	7,833.72	9,179.73	12,471.62	1,541.96	29,403.82	35,101.37	10,639.26	4,118.99	2,036.30	632,136.21
Alameda	152,169.70	160,557.60	160,557.60	83,006.80	29,403.82	35,101.37	1,142.26	4,118.99	2,036.30	632,136.21
Alameda	60,771.02	77,347.69	83,974.50	46,773.87	9,853.79	35,101.37	1,142.26	4,118.99	2,036.30	632,136.21

Nevada.....	17,213 41	53,593 61	53,391 52	10,559 65	3,101 81	59,000 00	232 69	2,750 00	140,742 69
Orange.....	243,384 04	402,429 00	575,097 00	400,023 91	114,795 30	59,000 00	23,677 63	1,715 88	1,818,406 88
Placer.....	67,667 88	106,288 98	24,359 56	24,359 56	16,476 21	50,000 00	2,640 61	443 39	377,869 83
Plumas.....	26,698 77	26,649 34	33,182 98	9,944 99	6,717 40	50,000 00	1,403 38	898 85	97,056 86
Riverside.....	155,895 77	275,575 16	279,562 00	127,295 59	68,014 67	117,500 00	14,931 67	205 00	1,040,878 71
Sacramento.....	305,353 20	415,845 08	631,567 86	256,094 34	83,861 19	53,500 00	7,356 45	257 37	1,753,835 49
San Benito.....	18,983 60	54,802 51	51,813 49	24,847 54	22,972 50	72,972 50	708 09	900 00	2,025,027 73
San Bernardino.....	381,402 08	427,584 47	460,047 25	202,126 45	92,872 72	430,400 00	33,447 80	33,447 80	2,227,880 77
San Diego.....	281,013 32	537,225 71	554,595 50	419,364 86	149,389 33	106,400 00	33,005 11	62,332 02	2,143,325 85
San Francisco.....	1,492,299 94	1,276,221 45	3,537,704 71	343,055 97	111,603 19	2,093,439 73	554,515 74	1,000 00	9,408,840 73
San Joaquin.....	188,983 01	382,521 16	486,868 40	206,655 89	83,550 70	80,000 00	39,768 44	13,026 02	1,469,347 60
San Luis Obispo.....	71,024 15	128,981 00	133,994 00	53,742 34	66,589 02	5,000 00	692 83	872,845 82	473,049 36
San Mateo.....	220,737 94	211,520 61	209,207 48	123,728 20	30,564 39	62,167 52	14,919 68	8,420 70	1,017,830 65
Santa Barbara.....	248,368 08	189,581 07	204,228 00	140,890 58	55,055 72	124,000 00	9,287 90	3,699 50	1,677,151 38
Santa Clara.....	216,352 18	470,842 82	502,548 00	296,970 61	53,450 37	90,000 00	2,314 72	6,995 16	509,961 90
Sanja Cruz.....	84,991 46	129,054 94	129,912 50	57,394 21	16,294 07	10,000 00	8,225 63	4,498 63	435,693 73
Shasta.....	63,975 51	98,808 75	104,611 25	4,876 25	355 93	40,000 00	446 30	1,721 54	417,891 54
Sierra.....	17,677 26	10,399 55	12,087 37	2,851 98	16,576 20	51,002 83	11,055 42	27,236 96	859,373 33
Siskiyou.....	113,177 31	129,978 03	131,928 63	23,048 15	23,647 44	40,000 00	4,668 39	4,447 55	886,001 34
Solano.....	66,454 05	127,634 99	143,447 50	48,131 88	21,389 96	51,002 83	391 27	317 37	287,131 30
Sonoma.....	124,729 33	279,207 32	279,307 32	76,263 82	21,673 16	40,000 00	2,906 77	3,176 99	217,314 48
Stanislaus.....	218,073 55	244,730 08	251,808 40	138,625 93	23,647 44	40,000 00	11,055 42	1,656 78	59,248 89
Sutter.....	67,261 11	64,296 00	31,992 47	31,992 47	12,182 01	51,002 83	3,171 83	1,438 16	1,184,945 78
Tehama.....	40,959 44	71,760 92	71,839 00	22,389 43	3,964 56	77,000 00	1,904 33	9,043 84	160,304 53
Trinity.....	18,389 58	21,176 05	17,330 00	129,331 58	41,202 41	77,000 00	3,485 46	3,070 30	917,128 44
Tulare.....	137,020 03	350,081 90	372,205 00	31,169 31	38,521 36	28,000 00	502 29	4,050 95	298,293 56
Tuolumne.....	47,936 58	49,039 62	49,211 85	107,002 32	16,336 84	28,000 00	1,899 96	4,079 50	160,970 94
Ventura.....	325,707 74	162,519 91	199,821 35	36,613 47	5,314 93	19,929,655 82	\$2,179,467 07	\$1,287,497 46	\$99,138,273 85
Yolo.....	41,194 86	83,327 65	88,247 50	30,796 54	16,336 84	19,929,655 82	\$2,179,467 07	\$1,287,497 46	\$99,138,273 85
Yuba.....	27,797 81	48,267 80	48,560 00	30,796 54	5,314 93	19,929,655 82	\$2,179,467 07	\$1,287,497 46	\$99,138,273 85
Totals.....	\$19,525,987 66	\$16,822,395 88	\$22,741,137 77	\$13,116,976 45	\$3,488,676 61	\$19,929,655 82	\$2,179,467 07	\$46,479 13	\$99,138,273 85

**Includes receipts from federal forest reserve fund.

***Monies received from United States for education of Indian children included.

ELEMENTARY SCHOOLS

TABLE No. 54.

Distribution of District Expenditures*, by Objects and Counties, 1924-25

Country	General control	Teachers' salaries	Other expenses of instruction	Library	Operation of school plant	Maintenance of school plant	Fuel charges	Auxiliary expenses	Total expenses except capital outlays and transfers	Capital outlays	Total expenditures except transfers	Transfers to other districts in country	Transfers to other countries	Total expenditures	Balance on hand at end of school year
Algeria	\$123,570.63	\$2,818,175.10	\$149,310.18	\$10,650.00	\$272,758.00	\$110,543.78	\$38,070.81	\$82,107.43	\$3,666,012.05	\$1,741,107.76	\$5,407,119.81	\$576,277.08		\$5,983,396.89	\$1,870,048.70
Algeria	13.38	68,001.00	2,571.14	1,043.61	545.37	256.00	22.60	42.30	3,327.59	8,367.30	11,694.89			3,367.50	3,271.00
Angola	8,023.17	270,600.37	1,110.63	6,360.30	35,992.36	17,008.33	4,012.15	17,395.47	37,777.77	21,991.11	59,772.09	1,360.56		401,132.05	69,851.70
Argentina	48.88	6,999.67	3,053.72	1,864.49	1,139.34	4,163.42	792.15	194.31	\$1,237.78	5,780.46	6,022.24			\$0,007.24	\$0,000.00
Armenia	296.27	21,522.22	7,501.03	2,102.00	42,221.60	3,154.15	1,597.84	13,191.55	134,063.23	16,633.61	150,696.84			15,508.86	33,027.07
Australia	3,428.21	\$1,332.82	\$881.08	12,915.18	67,781.20	\$5,125.00	11,006.78	25,912.01	710,334.34	163,210.34	\$873,544.68	\$6,468.00	\$630.12	\$2,621.00	\$11,122.20
Austria	71.30	35,655.55	7,000.55	1,008.00	3,681.03	2,673.82	511.20	518.49	49,730.82	10,355.25	60,086.07			10,166.07	\$2,218.00
Bahamas	109.62	79,732.12	2,011.95	1,267.31	3,323.33	5,690.13	545.00	902.32	90,708.33	6,031.29	102,749.62			102,749.62	\$7,952.00
Bahamas	14,000.00	1,200,000.00	70,000.00	21,000.00	165,750.74	60,000.00	22,000.00	22,000.00	1,200,000.00	20,000.00	1,220,000.00	72,000.33	1,906.20	1,292,606.23	15,000.00
Bahamas	312.20	116,150.66	6,082.98	2,625.12	11,221.36	12,227.88	2,002.52	3,730.75	153,270.95	8,202.37	161,473.32	1,153.00		153,632.32	\$9,493.65
Bahamas	3,855.05	\$300,723.93	\$1,697.90	\$1,200.00	\$3,260.13	\$1,688.31	\$1,174.22	\$1,112.05	\$40,726.45	\$9,102.87	\$49,829.32	4,400.00		\$30,125.32	\$23,845.50
Bahamas	18,026.74	\$82,012.35	\$10,703.80	\$8,001.70	\$48,062.18	\$6,634.83	\$13,785.90	\$57,335.05	\$19,638.76	\$17,658.27	\$37,297.03			\$67,278.03	\$26,974.84
Bahamas	15.56	\$1,642.26	\$3,003.26	\$1,212.92	\$8,011.87	\$2,661.97	\$1,107.86	\$1,085.82	\$8,353.30	\$4,810.26	\$13,163.56	2,689.73		\$5,792.49	\$3,120.70
Bahamas	\$674.10	\$2,812.00	\$6,537.30	\$1,375.00	\$15,337.30	\$2,902.85	\$9,005.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	8,634.30	\$34,839.58	\$13,211.14	\$2,335.00	\$10,981.21	\$1,957.71	\$2,738.32	\$2,738.32	\$30,972.90	\$14,872.17	\$45,845.07	1,469.54	\$10,241.80	\$47,306.87	\$7,800.00
Bahamas	142.52	\$14,000.00	\$2,432.86	\$1,176.59	\$12,359.80	\$1,853.65	\$1,420.25	\$7,918.93	\$14,111.23	\$8,354.56	\$22,465.79			\$8,354.56	\$2,163.60
Bahamas	108.61	\$8,805.14	\$2,825.90	\$2,880.00	\$13,107.11	\$1,832.10	\$1,115.31	\$1,115.31	\$10,176.11	\$6,339.00	\$16,515.00	\$15.00		\$16,530.00	\$1,205.40
Bahamas	717,193.20	\$12,622,681.28	\$16,800.00	\$27,000.00	\$1,812,500.00	\$1,542,649.39	\$7,003.38	\$25,621.91	\$1,742,008.28	\$8,988,911.23	\$21,188,307.51	\$1,082,386.40		\$22,270,693.91	\$9,092,574.51
Bahamas	\$562.40	\$14,146.33	\$13,053.35	\$4,125.05	\$21,600.21	\$10,354.09	\$2,641.28	\$12,864.00	\$20,043.60	\$7,038.95	\$27,082.55			\$30,160.54	\$4,284.33
Bahamas	13,128.43	\$220,100.05	\$6,984.71	\$3,00	\$30,145.31	\$2,111.74	\$2,18	\$6,055.02	\$20,104.71	\$7,227.33	\$27,332.04			\$32,860.94	\$6,700.64
Bahamas	103.13	\$2,000.00	\$2,000.00	\$90.16	\$2,000.00	\$2,734.73	\$100.35	\$111.95	\$1,250.85	\$2,883.86	\$3,241.71			\$3,241.71	\$1,182.79
Bahamas	353.88	\$20,547.36	\$6,825.98	\$6,327.88	\$3,910.35	\$11,333.77	\$1,064.00	\$7,629.64	\$15,151.27	\$17,860.31	\$33,011.58	\$75.73	\$10,915.00	\$37,912.04	\$1,182.79
Bahamas	1,962.28	\$29,851.61	\$12,827.68	\$2,721.45	\$30,520.14	\$10,419.58	\$7,811.30	\$18,831.61	\$33,214.34	\$10,683.04	\$43,897.38	2,108.01		\$45,995.39	\$4,797.25
Bahamas	68.43	\$8,000.00	\$2,000.07	\$1,722.91	\$2,234.32	\$3,097.22	\$29.25	\$78.22	\$8,004.65	\$1,816.87	\$9,821.52	\$1,885.60		\$25,745.21	\$10,878.56
Bahamas	100.13	\$1,731.35	\$2,782.58	\$460.00	\$1,187.85	\$1,496.80	\$30.50	\$1,194.19	\$2,261.03	\$2,883.86	\$3,241.71		\$10,915.00	\$37,912.04	\$1,182.79
Bahamas	6,672.41	\$28,813.29	\$2,008.85	\$7,601.91	\$2,492.83	\$10,619.14	\$1,101.43	\$11,182.29	\$30,185.18	\$23,042.07	\$53,227.35			\$62,888.17	\$12,169.70
Bahamas	754.88	\$14,186.00	\$6,530.30	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00			\$2,002.02	\$6,871.02
Bahamas	2,168.81	\$8,222.97	\$4,333.18	\$2,111.27	\$6,600.28	\$1,189.13	\$1,189.13	\$1,189.13	\$1,189.13	\$1,189.13	\$1,189.13			\$1,189.13	\$7,213.41
Bahamas	16,039.24	\$1,017,400.29	\$2,250.66	\$2,250.66	\$14,000.00	\$1,189.13	\$1,189.13	\$1,189.13	\$1,189.13	\$1,189.13	\$1,189.13			\$1,189.13	\$1,189.13
Bahamas	81.15	\$5,835.23	\$4,190.18	\$1,900.00	\$1,127.35	\$4,419.71	\$90.88	\$3,041.35	\$7,847.17	\$2,116.93	\$9,964.10	\$1,621.51		\$11,585.61	\$6,091.64
Bahamas	13,030.50	\$47,184.47	\$13,879.58	\$9,803.60	\$7,309.41	\$27,716.01	\$69,688.20	\$2,271.61	\$69,688.20	\$2,271.61	\$72,959.81	\$10,913.60		\$72,959.81	\$15,885.75
Bahamas	18,557.50	\$58,121.25	\$33,837.12	\$13,950.96	\$10,948.42	\$32,229.56	\$666.71	\$2,934.52	\$1,237,094.21	\$18,101.03	\$1,255,195.24			\$1,255,195.24	\$15,885.75
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00			\$1,000.00	\$1,000.00
Bahamas	2,000.00	\$1,710.00	\$1,0												

* All expenditures for junior high schools included in high school section, except expenditures for 7th and 8th grades in junior high schools in San Francisco city and county.

ELEMENTARY SCHOOLS.

TABLE No. 55.

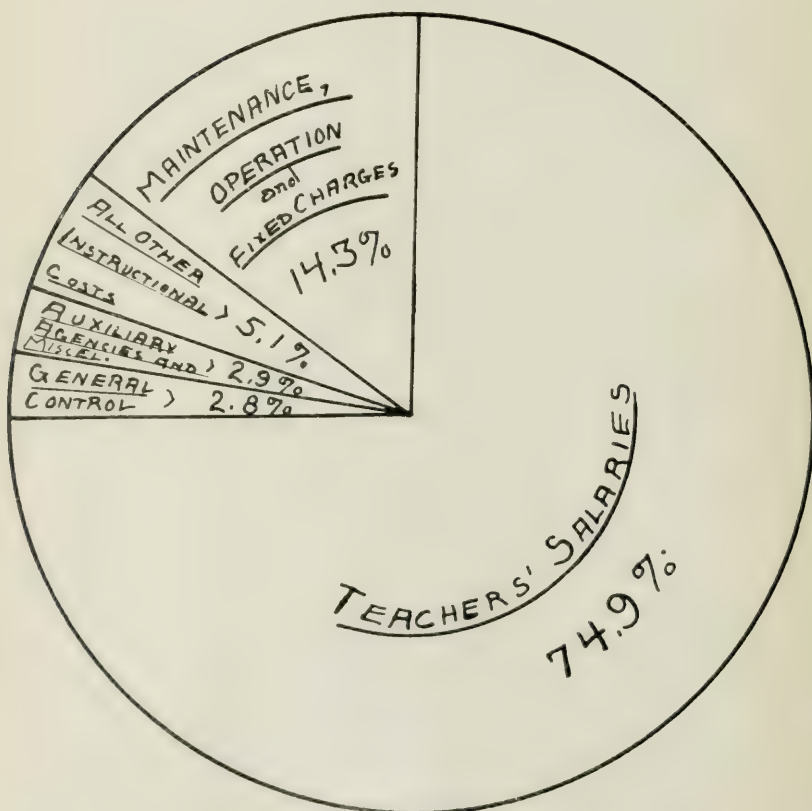
Distribution of District Expenditures*, by Objects and Counties, 1925-26.

County	General fund	Teachers' salaries	Other expenses of instruction	Library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary expenses	Total expenditures except capital outlays and transfers	Capital outlays	Total expenditures except transfers	Transfers to other districts in county	Transfers to other counties	Total expenditures	Balance on hand at end of school year
Alameda	\$105,501.74	\$2,807,118.47	\$109,146.81	\$30,885.47	\$116,326.47	\$122,314.34	\$39,910.97	\$38,281.49	\$3,398,186.49	\$1,735,932.06	\$5,134,118.55	\$556,682.08		\$5,690,800.63	\$2,511,010.46
Alameda		2,805.00		237.17	176.43	14.75	48.00		3,606.35	329.09	3,935.43			3,935.43	3,648.26
Alameda	21.38	58,688.78	2,588.66	1,829.77	3,602.72	1,31.30	1,258.25		62,982.82	3,309.25	66,292.07	129.00		66,421.07	39,214.84
Butte	7,903.46	282,531.45	12,245.28	6,340.57	37,372.46	11,664.92	4,805.07	13,341.47	377,988.28	108,950.20	486,938.47	4,294.15		491,232.62	83,783.35
Calaveras	48.29	64,509.48	2,420.03	1,632.04	4,865.54	3,146.94	814.57	259.12	77,467.12	2,832.46	80,299.58	3,167.89		83,467.47	45,835.35
Colusa	45.37	89,115.45	7,561.42	2,133.75	11,642.44	5,152.04	1,470.93	12,145.28	139,274.88	10,821.69	150,096.57			150,096.57	2,708.11
Contra Costa	2,823.21	622,872.71	10,611.62	14,208.72	73,497.77	30,448.54	11,401.28	30,556.28	800,652.33	172,212.46	972,864.79		\$615.96	973,480.75	561,896.06
Del Norte	38.15	42,213.75	1,945.67	1,683.35	5,865.52	3,993.08	6,439.37		62,216.38	1,672.67	63,889.05	1,376.92		65,265.97	28,513.40
El Dorado	151.45	47,272.25	3,194.75	1,834.19	9,806.36	5,449.48	596.91	1,239.59	106,063.01	7,451.94	113,514.95	1,607.12		115,122.07	21,205.46
Fresno	29,217.40	1,275,528.78	47,478.72	30,418.48	163,606.48	107,478.48	24,153.29	44,181.00	1,770,963.38	2,082,228.25	3,853,191.63	72,960.29	2,765.78	3,926,157.41	635,883.56
Glenn	520.28	117,316.74	5,958.57	2,287.52	17,326.43	4,436.73	1,711.29	5,746.29	134,204.45	164,053.47				164,053.47	47,892.72
Humboldt	3,901.60	347,668.63	17,300.02	11,089.16	41,283.39	16,657.14	5,084.29	11,848.42	408,536.15	10,228.25	418,764.40			418,764.40	396,415.86
Inyo	3,133.86	415,236.27	22,647.42	6,630.94	17,388.97	7,288.97	32,910.70	52,433.96	581,727.02	65,128.83	646,855.85			646,855.85	141,723.70
Imperial	91.49	59,775.75	4,280.25	6,000.68	6,000.68	3,272.41	182.07	8,005.05	81,011.92	4,280.69	85,292.61	3,040.71		88,333.32	47,600.41
Kern	33,197.80	912,560.92	61,128.09	10,386.44	183,925.78	72,199.02	127,204.72	1,001,662.62	3,055,276.38	1,009,822.10	4,065,108.48	3,491.21		4,068,609.69	3,224,047.06
Kings	1,151.29	229,311.54	10,476.44	6,780.84	31,882.09	7,526.55	4,118.20	255,629.45	235,939.45	1,686.92	237,626.37		12,569.91	250,196.28	71,362.66
Lake	253.45	60,485.20	2,108.01	1,092.90	3,888.34	1,642.05	1,540.83	10,924.25	73,941.72	80,633.19	114,574.91	3,241.55		117,816.46	21,277.41
Los Angeles	917,908.35	14,034,060.32	1,211,197.97	270,960.42	1,673,048.24	821,588.08	182,016.06	508,244.65	19,637,291.47	11,182,068.03	30,819,359.50	1,425,329.71	1,237.77	32,044,689.28	10,989,817.44
Marina	2,983.24	176,751.86	11,612.45	4,533.41	23,033.85	11,537.69	3,518.43	11,673.84	204,674.09	73,226.07	277,890.16	6,675.07		284,565.23	41,888.30
Mariposa	18,517.89	225,200.18	7,343.36	4,056.98	10,362.17	8,498.26	3,973.53	4,463.63	301,065.33	19,626.22	320,691.55			320,691.55	400,712.40
Monterey	14.05	39,120.29	2,123.38	2,752.33	1,242.77	3,374.31	346.00	482.95	48,926.97	3,048.20	51,975.17		754.91	52,730.08	11,743.11
Monterey	293.33	28,720.27	1,765.45	10,660.15	31,188.70	11,887.69	4,444.25	9,987.74	316,514.48	25,175.51	341,690.00			341,690.00	10,028.98
Mendocino	1,717.68	298,158.67	13,469.46	10,194.57	40,811.00	11,857.69	4,740.15	23,776.55	405,865.87	14,839.31	420,705.18	281.23		420,986.41	47,039.82
Madera	105.79	72,300.86	2,973.99	1,896.42	7,277.73	4,340.00	335.49	1,572.09	81,065.32	2,792.22	83,857.54	2,784.99		86,642.53	20,961.68
Madera	3,002.82	301,068.84	12,385.31	8,200.20	32,040.63	9,927.84	4,060.56	248.74	321,560.71	306.49	321,867.20			321,867.20	1,960.09
Merced	740.43	150,675.95	8,151.68	3,607.07	20,710.61	4,741.90	2,528.25	8,926.18	160,826.77	21,110.56	181,937.33			181,937.33	40,824.43
Mojave	2,560.30	89,515.00	3,941.46	1,969.12	10,322.32	5,164.71	1,078.08	2,341.81	115,555.00	2,043.35	117,598.35	3,870.47		121,468.82	17,872.87
Napa	10,647.91	1,015,828.04	44,990.10	15,553.13	138,216.90	45,573.75	15,705.51	47,700.08	1,537,329.08	1,137,329.08	2,674,658.16			2,674,658.16	1,635,101.51
Placer	11.00	181,118.05	12,587.08	4,571.42	24,176.46	3,292.14	2,393.23	4,527.84	232,640.22	50,717.98	283,358.20	443.30		283,801.50	94,248.31
Plumas	101.85	57,755.05	4,803.23	1,880.00	6,287.07	2,242.73	875.40	2,249.13	75,841.33	4,223.82	79,065.15			79,065.15	17,418.51
Riverside	11,736.29	51,011.31	11,627.41	11,888.05	61,871.57	80,325.46	14,285.77	36,219.33	760,021.41	65,367.46	825,388.87	11,923.30		837,312.17	257,206.91
Sacramento	25,516.91	1,073,152.28	35,419.88	15,175.99	119,531.09	157,429.28	12,234.12	32,759.42	1,620,397.92	291,759.06	1,912,156.98	19,048.60		1,931,205.58	2,270,014.54
San Benito	101,305.60	3,832.20	2,013.00	8,872.47	11,005.49	1,533.26	1,533.26	1,533.26	117,306.86	151,176.86				151,176.86	1,783.24
San Bernardino	20,891.91	12,416.93	1,737.42	1,737.42	17,727.29	1,056.68	46,970.98	1,082,300.00	47,067.87	1,868,477.48	71,119.38			1,939,596.86	40,788.71
San Diego	25,517.24	1,011,770.81	56,249.75	16,636.73	126,865.92	40,541.98	83,082.09	1,465,110.22	3,603,051.25	1,859,061.67	5,462,171.92	68,052.92		5,530,224.84	215,332.16
San Francisco	18,110.82	3,833,001.80	87,784.57	50,066.21	178,199.26	149,821.73	351,165.00	114,014.64	5,374,175.36	170,087.29	5,544,262.65			5,544,262.65	2,266,377.88
San Joaquin	1,219.97	82,019.27	26,141.82	26,141.82	26,141.82	8,912.02	8,912.02	1,082,717.01	117,362.46	1,200,079.47	2,568.88			1,202,648.36	1,284.26
San Luis Obispo	11,328.97	257,130.23	10,362.45	7,040.87	28,215.74	15,639.45	4,013.13	18,208.38	325,169.27	21,301.27	346,470.54	12,958.32		359,428.86	81,610.53
Shasta	3,001.53	402,075.28	18,756.49	7,875.47	36,185.94	7,546.37	11,086.31	11,160.81	450,269.09	257,444.55	707,713.64			707,713.64	129,501.18
Stanislaus	10,242.02	370,051.09	19,801.87	33,660.28	188,930.10	17,950.00	17,950.00	21,284.20	429,011.02	701,061.02	1,120,072.04	25,055.79		1,145,127.83	118,902.10
Sutter	11,104.14	800,023.68	39,418.15	14,873.01	107,639.82	35,462.63	11,013.61	41,325.51	1,150,964.28	120,008.79	1,270,973.07	81,819.50		1,352,792.57	112,012.44
Tehama	5,531.21	210,413.58	12,766.43	9,678.95	29,116.03	13,974.77	2,051.79	8,256.09	248,240.42	128,714.18	376,954.60			376,954.60	63,650.50
Tulare	128.52	160,007.45	5,505.47	3,441.97	18,148.05	10,531.27	2,018.61	1,887.76	166,826.20	3,658.96	170,485.16	0.955.16	3,236.90	173,722.07	74,121.13
Yuba	18,858.48	1,252,022.52	11,863.96	10,830.46	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52			1,252,022.52	1,252,022.52
Yuba	181.15	198,888.82	7,529.89	1,159.00	11,716.42	2,255.35	2,067.01	5,880.93	204,419.66	88,114.67	292,534.33			292,534.33	49,286.45
Yuba	4,186.35	257,083.28	7,286.07	5,552.81	25,136.85	7,742.42	2,107.75	4,207.34	304,453.81	32,203.69	336,657.50	25,000.00		361,657.50	51,252.44
Yuba	1,680.39	562,202.96	38,469.60	4,532.79	48,882.98	25,401.60	4,951.39	18,792.83	615,854.84	64,216.08	680,070.92	31,151.46	1,601.89	691,672.81	118,316.16
Yuba	18,858.48	1,252,022.52	11,863.96	10,830.46	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52	1,252,022.52			1,252,022.52	1,252,022.52
Yuba	181.15	198,888.82	7,529.89	1,159.00	11,716.42	2,255.35	2,067.01	5,880.93	204,419.66	88,114.67	292,534.33			292,534.33	49,286.45
Yuba	742.54	129,830.53	6,921.82	1,159.00	11,716.42	2,255.35	2,067.01	5,880.93	204,419.66	88,114.67	292,534.33			292,534.33	49,286.45
Yuba	74.00	35,217.25	1,416.92	810.00	2,468.60	701.74	181.89	678.09	41,507.20	1,903.40	43,410.60	1,536.78		44,947.38	11,090.93
Yuba	16,542.76	108,181.45	24,871.53	12,091.04	43,889.42	29,936.68	12,217.42	75,360.91	187,004.10	81,210.80	268,214.90	2,949.87	19,067.01	287,281.97	228,119.71
Yuba	7.00	904.24	4,287.84	904.24	4,287.84	5,192.08	302.94	1,880.95	10,680.82	5,256.41	15,937.23	0.901.01		16,838.24	11,181.26
Yuba	22,625.60	329,590.53	18,639.34	5,510.89	41,416.81	17,067.26	4,987.73	15,020.86	341,473.02	270,449.11	611,922.13	17,919.72		629,841.85	17,590.96
Yuba		131,850.37	10,093.68	3,596.31	26,203.70	4,513.47	2,836.78	8,555.60	208,650.11	17,535.47	226,185.58	1,800.19		227,985.77	74,097.91
Yuba	380.45	94,382.36	4,725.76	1,573.89	10,660.07	5,183.14	830.40	3,306.16	122,077.47	9,342.85	131,420.32	4,079.10		135,499.42	29,276.23
Totals	\$1,331,880.96	\$38,067,962.64	\$2,204,932.20	\$729,407.20	\$4,661,048.34	\$2,254,799.13	\$89,851.61	\$1,047,065.39	\$52,068,285.07	\$22,362,123.59	\$74,430,408.66	\$2,537,123.89	\$44,909.91	\$76,967,538.57	\$21,982,965.89</

ELEMENTARY SCHOOLS.

GRAPH No. 7.

Percentage of Total Elementary School Expenditures *
Devoted to Each Classification
1924-25.

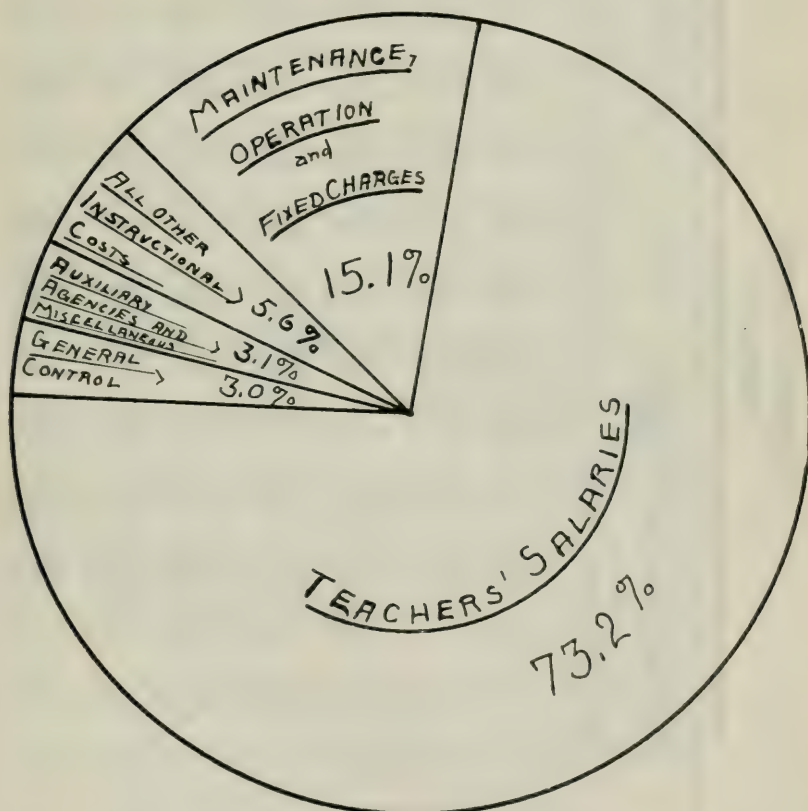


* Expenditures for capital outlays and transfers excluded.

ELEMENTARY SCHOOLS.

GRAPH No. 8.

Percentage of Total Elementary School Expenditures *
Devoted to Each Classification
1925-26.



* Expenditures for capital outlays and transfers excluded.

ELEMENTARY SCHOOLS.

TABLE No. 56.

Percentage of Total District Expenditures* Devoted to Each Classification, by Counties, 1924-25 and 1925-26

Counties	General control		Teachers' salaries		Other expenses of instruction and library		Operation		Maintenance		Fixed charges		Auxiliary agencies and miscellaneous		Capital outlays**	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Alameda	3.4	2.9	76.9	78.0	5.2	4.2	7.4	8.8	3.8	3.4	1.0	1.1	2.3	1.6	24.2	32.5
Alpine			81.0	78.8	6.5	6.5	10.2	13.1	4.8	4.4	4.4	1.2			8.3	8.3
Amador		.03	78.8	75.6	6.8	6.5	8.0	8.4	1.5	4.7	5.5	1.6	4.4	4.2	3.4	4.2
Butte	2.1	2.1	73.2	74.7	4.8	4.9	9.5	9.9	4.7	3.1	1.0	1.3	4.7	4.0	5.5	22.3
Calaveras	1	1	83.1	83.0	5.8	5.2	4.9	6.3	4.9	4.1	1.0	1.0	2	3	6.4	3.5
Colusa	2		70.3	71.2	7.2	7.0	9.0	8.4	2.3	3.7	1.2	1.0	9.8	8.7	7.3	7.2
Contra Costa	5	5	76.1	77.8	3.1	3.1	9.9	9.2	5.3	4.2	1.5	1.3	3.6	3.8	17.6	17.8
Del Norte	2	1	77.8	67.8	6.4	5.8	7.4	9.2	6.1	6.4	1.0	.3	1.1	10.4	17.3	6.2
El Dorado	1	1	82.4	81.7	4.5	4.9	5.6	6.4	6.0	5.1	.5	.6	9	1.2	5.9	6.5
Fresno	2.5	2.3	74.9	74.2	5.9	6.2	9.5	9.5	3.6	3.8	1.3	1.4	2.3	2.6	10.6	10.6
Glenn	2	2	73.6	76.2	5.5	6.0	9.0	11.2	7.7	2.9	1.6	1.1	2.4	2.4	2.0	5.9
Humboldt	8	8	78.5	78.0	5.9	5.7	8.3	8.6	3.8	3.4	.7	1.0	2.0	2.5	17.7	18.4
Imperial	2.4	.5	69.6	71.0	5.0	5.5	8.8	10.5	1.2	1.3	2.5	2.2	10.5	9.0	21.2	10.1
Inyo	1	1	69.9	71.2	5.2	6.9	9.1	7.6	3.0	3.9	1.3	.7	11.4	9.6	5.2	4.8
Kern	2.2	2.4	67.2	65.4	5.8	5.7	11.2	10.9	4.3	5.1	2.0	1.4	7.3	9.1	17.2	26.5
Kings	2	4	76.6	77.6	6.7	5.8	11.1	10.6	2.9	2.6	.9	1.4	1.4	1.6	25.4	5.3
Lake		3	71.6	72.1	4.8	3.8	6.7	7.0	2.4	1.9	.6	1.9	13.7	13.0	5.5	7.4
Lassen		6	76.6	72.9	7.3	9.3	9.4	8.7	3.1	3.0	.8	2.9	2.7	2.6	4.4	32.9
Los Angeles	4.2	4.7	75.4	71.6	5.7	7.5	8.7	8.5	3.1	4.2	1.1	.9	2.5	2.6	39.1	41.9
Madera	1.7	1.6	68.4	71.0	7.5	6.5	9.0	9.3	6.9	4.6	1.1	1.4	5.4	5.6	23.6	22.7
Marin	4.6	4.5	75.9	74.8	4.1	3.8	10.5	11.0	2.2	3.1	.9	1.3	1.8	1.5	20.1	33.2
Mariposa	1	1	80.5	80.0	7.1	10.7	5.3	4.9	5.6	2.8	.7	.7	.7	.8	5.5	4.2
Merced	1	1	79.1	77.9	3.3	4.9	10.8	9.8	3.6	3.4	.5	.5	2.8	3.1	6.4	7.4
Merced	4	4	75.6	73.5	6.3	7.0	8.0	9.1	2.7	2.9	2.1	1.2	4.9	5.9	15.3	9.9
Modoc		1	79.0	79.5	5.4	5.3	9.6	8.0	4.6	4.8	.4	.6	.9	1.7	5.3	3.0
Monterey	1.8		76.3	79.3	5.7	6.3	5.4	7.8	6.8	5.1	.4	.4	5.4	1.0	3.1	1.2
Monterey		8	77.1	78.0	4.7	5.3	8.9	8.2	2.9	2.4	.8	1.1	3.8	4.2	37.7	26.7
Napa	4	4	76.0	75.1	4.1	5.9	10.1	10.3	3.5	2.3	1.4	1.3	4.5	4.7	7.3	9.5

Nevada.....	1.9	2.2	76.8	76.6	5.5	5.0	8.4	8.9	4.6	4.4	1.5	.9	1.3	2.0	1.3	1.7
Orange.....	1.3	.8	77.1	75.9	4.4	4.8	10.9	10.3	2.8	3.4	1.1	1.2	2.4	3.6	28.1	18.6
Pacer.....	1.1	1.7	78.9	77.9	6.2	7.4	10.3	10.4	1.5	1.1	1.1	1.0	2.0	1.9	37.2	17.9
Plumas.....	1.1	1.7	73.7	76.0	8.0	8.3	7.7	8.3	5.5	3.0	1.2	1.2	3.8	3.1	6.1	5.3
Riverside.....	2.1	1.7	72.6	72.9	3.4	3.8	9.2	8.8	5.8	5.7	1.1	2.0	5.8	5.1	8.8	8.5
Sacramento.....	1.5	2.0	79.7	78.4	3.8	3.7	8.6	9.1	2.7	3.3	1.3	1.0	2.4	2.5	13.8	13.4
San Benito.....	2.2	2.2	77.8	78.4	5.3	5.4	6.1	6.6	9.9	8.3	.6	1.2	2.3	1.1	4.5	11.8
San Bernardino.....	2.2	2.2	71.9	72.3	3.6	2.8	14.9	15.0	2.1	1.5	1.6	1.7	3.7	4.5	23.6	30.9
San Diego.....	1.6	1.7	73.4	75.2	4.4	5.0	9.9	9.5	5.5	2.8	1.3	1.5	3.9	4.3	23.5	21.2
San Francisco.....	3.7	3.4	70.0	71.4	2.1	2.6	7.1	7.0	5.1	6.5	10.1	6.5	1.9	2.6	22.2	24.8
San Joaquin.....	2.0	1.8	74.9	78.5	8.7	4.7	10.2	10.6	3.1	2.5	1.5	1.1	1.6	2.8	11.8	13.7
San Luis Obispo.....	1.2	3.3	75.4	73.0	5.1	5.0	8.2	8.0	5.0	4.4	1.1	1.1	4.0	5.2	8.1	6.5
San Mateo.....	5	.7	77.1	77.9	5.1	4.6	9.9	10.9	3.3	1.4	1.5	2.3	2.6	2.2	17.0	30.6
Santa Barbara.....	3.3	2.2	72.5	53.5	7.2	4.0	9.0	7.7	3.3	27.0	1.4	2.6	3.3	3.0	21.1	17.2
Santa Clara.....	1.7	1.0	79.4	76.8	4.4	4.6	8.7	9.3	3.5	3.0	.7	1.7	2.7	3.6	20.7	9.4
Santa Cruz.....	1.6	1.8	75.8	75.5	4.7	5.6	9.1	9.2	4.6	4.4	1.0	.9	3.1	2.6	11.8	28.8
Shasta.....	1	1	78.5	80.1	6.8	4.5	7.2	8.1	4.9	5.3	.7	1.0	1.8	.9	5.1	1.8
Sierra.....	2	2	76.6	73.0	6.1	8.7	9.5	8.1	6.2	7.8	1.4	1.9	2.1	1.8	.8	3.2
Siskiyou.....	3	2	79.3	77.3	5.9	5.0	8.8	7.6	2.8	6.5	.8	1.7	2.1	1.5	5.3	20.8
Solano.....	1.6	1.4	77.0	77.9	4.1	4.3	10.9	10.6	3.3	3.2	1.6	1.1	1.5	1.5	14.1	9.5
Sonoma.....	3	3	77.6	78.2	7.4	6.3	7.1	7.6	4.2	3.9	1.0	.8	2.4	2.9	21.2	9.1
Stanislaus.....	2.3	2.6	72.9	68.7	4.9	4.0	10.8	11.3	2.5	4.6	1.3	2.2	5.4	6.6	10.0	16.7
Sutter.....	2	1	76.7	74.2	7.0	7.5	9.6	9.9	1.2	1.6	2.0	3.0	3.5	3.7	26.4	35.3
Tehama.....	2	2	76.7	76.4	3.7	4.1	8.9	9.1	3.4	3.9	1.2	1.0	5.9	5.3	19.7	5.9
Trinity.....	2	2	84.1	84.7	5.3	5.4	6.2	5.9	2.5	1.7	.6	.5	1.1	1.6	6.8	4.4
Tulare.....	1.8	1.9	74.0	72.5	4.3	4.3	10.9	11.0	4.2	4.7	1.1	1.4	3.7	4.2	6.0	8.7
Tuolumne.....	4.6	4.9	80.9	80.3	4.5	4.8	7.1	7.3	3.3	5.1	1.3	.9	2.9	1.8	4.5	3.6
Ventura.....	4.6	4.9	74.8	73.1	4.9	4.9	9.1	9.2	3.3	3.7	1.3	.3	2.2	3.3	45.2	37.5
Yolo.....	1.3	3	74.8	74.1	5.8	6.9	12.0	13.0	3.6	2.2	1.9	1.4	1.9	2.4	39.0	7.8
Yuba.....	1.3	3	77.9	75.4	6.2	5.1	7.4	8.5	1.6	7.5	1.4	.7	4.3	2.5	27.4	7.1
Totals.....	2.8	3.0	74.9	73.2	5.0	5.6	8.9	9.0	3.6	4.4	1.8	1.7	2.9	3.1	26.9	30.3

*Excluding capital outlays and transfers; excludes junior high school expenditures except for San Francisco 7th and 8th grades in junior high schools.

**Excluding transfers only.

SECTION IV.

STATISTICS OF SECONDARY SCHOOLS.

- A. Junior High Schools.
 - B. High Schools.
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STATISTICS OF JUNIOR HIGH SCHOOLS.

TABLE No. 57.

Number of High School Districts Maintaining Junior High Schools, Number of Junior High Schools Maintained, and Average Number of Days Taught, by Counties, 1924-25 and 1925-26.

Counties	Number of high school districts maintaining junior high schools		Number of junior high schools maintained,—				Average number of days taught	
			(a) With grades 7, 8, 9		(b) With grades 7, 8, 9, 10			
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Alameda	3	2	20	16	1	4	189	186
Alpine								
Amador								
Butte								
Calaveras								
Colusa								
Contra Costa	1	1	1	1			190	188
Del Norte								
El Dorado								
Fresno	4	4	8	8			174	177
Glenn								
Humboldt								
Imperial								
Inyo								
Kern	1	1	1	1			175	175
Kings	1	1	1	1			170	175
Lake								
Lassen								
Los Angeles	7	8	*38	**41	1	3	177	183
Madera								
Marin								
Mariposa								
Mendocino								
Merced	2	3	1	3	1		171	172
Modoc								
Mono								
Monterey								
Napa								
Nevada								
Orange								
Placer								
Plumas								
Riverside	1	2	2	3			173	169
Sacramento	1	1	2	3			180	182
San Benito								
San Bernardino	3	3	5	5			168	171
San Diego	1	1	3	5			191	188
San Francisco	1	1	4	5			193	192
San Joaquin		1		1				172
San Luis Obispo								
San Mateo		1		1				181
Santa Barbara	2	2	2	2			189	188
Santa Clara		1		2				177
Santa Cruz	1	1	1	1			179	175
Shasta								
Sierra								
Siskiyou	1				1		182	
Solano	1	1	1	1			190	188
Sonoma	2	2	3	3			184	184
Stanislaus		1		1				175
Sutter								
Tehama								
Trinity								
Tulare								
Tuolumne								
Ventura	2	2	2	2			182	179
Yolo								
Yuba								
Totals	35	46	95	106	4	7	179	180

*Los Angeles: Includes one junior high school with grades 7 and 9, and 2 junior high schools with grades 8 and 9.

**Los Angeles: Includes two junior high schools with grades 8 and 9.

STATISTICS OF JUNIOR HIGH SCHOOLS.

TABLE No. 58.

Average Daily Attendance, by Grades and Counties, 1924-25 and 1925-26.

Counties	Grades 7 and 8*		Grades 9 and 10**		Totals	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Alameda.....	6,726	7,194	3,492	3,572	10,218	10,766
Alpine.....						
Amador.....						
Butte.....						
Calaveras.....						
Colusa.....						
Contra Costa.....	619	627	307	359	926	986
Del Norte.....						
El Dorado.....						
Fresno.....	2,264	2,364	1,018	1,109	3,282	3,473
Glenn.....						
Humboldt.....						
Imperial.....						
Inyo.....						
Kern.....	84	75	32	36	116	111
Kings.....	63	70	33	34	96	104
Lake.....						
Lassen.....						
Los Angeles.....	17,543	21,459	9,697	11,002	27,240	32,461
Madera.....						
Marin.....						
Mariposa.....						
Mercedocino.....						
Merced.....	123	239	55	103	178	342
Modoc.....						
Mono.....						
Monterey.....						
Napa.....						
Nevada.....						
Orange.....						
Placer.....						
Plumas.....						
Riverside.....	430	656	381	420	811	1,076
Sacramento.....	272	404	969	1,027	1,241	1,431
San Benito.....						
San Bernardino.....	1,403	1,512	288	709	1,691	2,221
San Diego.....	1,509	3,004	1,169	1,273	2,678	4,277
San Francisco.....	1,241	2,600	549	788	1,790	3,388
San Joaquin.....		88		39		127
San Luis Obispo.....						
San Mateo.....		140		26		166
Santa Barbara.....	612	697	292	308	904	1,005
Santa Clara.....		1,179		502		1,681
Santa Cruz.....	22	19	8	14	30	33
Shasta.....						
Sierra.....						
Siskiyou.....	7		11		18	
Solano.....	361	336	30	183	391	524
Sonoma.....	391	383	200	192	591	575
Stanislaus.....		535		253		788
Sutter.....						
Tehama.....						
Trinity.....						
Tulare.....						
Tuolumne.....						
Ventura.....	152	154	76	94	228	248
Yolo.....						
Yuba.....						
Totals.....	33,822	43,735	18,607	22,048	52,429	65,783

*Included in report of average daily attendance in statistics of elementary schools.

**Included in report of average daily attendance in statistics of high schools.

Riverside	111	128	106	127	217	255	213	211	430	406	806
Sacramento	46	41	53	45	99	86	664	810	763	896	1,059
San Benito											
San Bernardino	396	438	362	346	758	784	206	180	964	964	1,028
San Diego	270	271	554	514	804	785	705	702	1,509	1,577	3,086
San Francisco	392	323	329	286	721	609	406	329	1,127	938	2,005
San Joaquin											
San Luis Obispo											
San Mateo											
Santa Barbara	201	166	170	144	371	310	228	212	599	522	1,121
Santa Clara											
Santa Cruz	5	6	5	9	10	15	2	7	12	22	34
Shasta											
Sierra											
Slackford	2	3	2	2	4	5	6	6	12	11	23
Solano	91	90	127	108	218	198	30	32	248	250	478
Sonoma											
Stanislaus	106	86	111	105	217	191	134	149	351	340	691
Sutter											
Tehama											
Trinity											
Tulare											
Tuolumne											
Ventura	42	40	46	68	88	108	52	59	140	167	307
Yolo											
Yuba											
Totals	9,379	9,002	9,242	8,915	18,021	17,917	13,498	13,997	32,149	31,932	64,081

*Included in report of state enrollment in statistics of elementary schools.

**Included in report of state enrollment in statistics of high schools.

Riverside.....	188	190	172	182	360	372	231	230	231	230	591	602	1,193
Sacramento.....	146	138	149	138	295	276	730	852	730	852	1,025	1,128	2,153
San Benito.....	447	422	404	408	851	830	481	438	481	438	1,332	1,268	2,600
San Bernardino.....													
San Diego.....	845	903	710	742	1,555	1,645	933	969	933	969	2,488	2,614	5,102
San Francisco.....	773	718	688	578	1,461	1,296	643	554	643	554	2,104	1,850	3,954
San Joaquin.....	23	25	29	21	52	46	21	35	21	35	73	81	154
San Luis Obispo.....													
San Mateo.....	46	52	49	54	95	106	19	30	19	30	114	136	250
Santa Barbara.....	239	190	204	184	443	374	265	193	265	193	708	567	1,275
Santa Clara.....	353	348	267	248	620	596	313	374	313	374	933	970	1,903
Santa Cruz.....	7	4	6	7	13	11	5	10	5	10	18	21	39
Shasta.....													
Sierra.....													
Siskiyou.....													
Solano.....	110	93	93	84	203	177	110	92	110	92	313	269	582
Sonoma.....	107	139	95	89	202	228	147	152	147	152	349	380	729
Stanislaus.....	146	135	172	132	318	267	129	103	129	103	447	370	817
Sutter.....													
Tehama.....													
Trinity.....													
Tulare.....													
Tuolumne.....													
Ventura.....	40	50	45	49	85	99	55	77	55	77	140	176	316
Yolo.....													
Yuba.....													
Totals.....	12,835	12,279	11,799	11,618	24,634	23,897	16,312	16,453	16,520	16,671	41,154	40,568	81,722

*Included in report of state enrollment in statistics of elementary schools.

**Included in report of state enrollment in statistics of high schools.

STATISTICS OF HIGH SCHOOLS.

TABLE No. 63.

Distribution of High School Districts by Types and Counties, and Number of Elementary School Districts Maintaining High School Classes in Each County, 1924-25 and 1925-26.

1924-1925										1925-1926									
Kind of district						Per cent union-ized*	Kind of district						Per cent* union-ized						
County	City	Regular	Union	Joint union	Total		County	City	Regular	Union	Joint union	Total							
Alameda			3	1	8	50		4	1	3	1	9	44						
Alpine					3	100				2	1	3	100						
Amador		1			5	80		1				5	80						
Butte					2	100						2	100						
Calaveras			2	2	7	100				3	2	5	100						
Colusa			3		7	100			2	6		8	75						
Contra Costa	1				1	100	1					1	100						
El Dorado	1				1	100	1					1	100						
Fresno		1		4	17	94		1		12	4	17	94						
Gleason	1			1	3	100	1			1	1	3	100						
Humboldt		1		3	4	75		1		4		5	80						
Imperial					6	100				6		6	100						
Inyo				4	4	100				4		4	100						
Kern	1		1	1	5	80	1		1	2	1	5	80						
Kings				2	1	100				2	1	3	100						
Lake				5	5	100				5		5	100						
Lassen				1	2	50				1		2	50						
Los Angeles		6	5	14	26	58		6	5	14	1	26	58						
Madera				3	3	100				3		3	100						
Marin		1		1	3	67		1		1	1	3	67						
Mariposa	1				1	100	1					1	100						
Marysville					8	100				8		8	100						
Merced				1	6	100				5	1	6	100						
Modoc				2	1	100				2	1	3	100						
Monterey						80							2	80					
Napa			1	4	5	100		1		4	2	5	80						
				2	1	100				2	1	3	100						

Nevada.....	1	1	1	1	1	33	1	1	1	1	1	3	34		
Orange.....	1	1	7	3	3	88	1	1	8	9	89	3	89		
Placer.....	1	1	3	3	3	100	1	1	100	1	100	1	100		
Plumas.....	1	1	1	1	1	100	1	1	1	1	100	1	100		
Riverside.....	1	1	3	6	10	60	1	3	6	10	60	10	60		
Sacramento.....	1	1	3	3	6	83	1	1	3	2	83	6	83		
San Benito.....	1	1	1	1	1	100	1	1	100	1	100	1	100		
San Bernardino.....	1	1	3	4	8*	50	1	3	4	8	50	8	50		
San Diego.....	1	1	8	10	10	80	1	1	8	10	80	10	80		
San Francisco.....	**	1	1	1	1	86	**	1	1	1	86	7	86		
San Joaquin.....	1	1	6	6	7	86	1	1	6	7	86	6	83		
San Luis Obispo.....	1	1	5	6	6	83	1	1	5	6	83	6	83		
San Mateo.....	1	1	5	6	6	83	1	1	5	6	83	6	83		
Santa Barbara.....	1	1	4	5	5	80	1	1	4	5	80	5	80		
Santa Clara.....	1	1	7	9	9	78	1	2	6	9	67	9	67		
Santa Cruz.....	1	1	2	3	3	67	1	1	2	3	67	3	67		
Shasta.....	1	1	2	3	3	100	1	1	2	3	100	3	100		
Sierra.....	1	1	1	1	1	100	1	1	1	1	100	1	100		
Siskiyou.....	1	1	3	6	6	67	1	1	3	6	67	6	67		
Solano.....	1	1	3	1	1	67	1	1	3	1	67	1	67		
Sonoma.....	2	1	4	7	7	57	2	1	4	7	57	7	57		
Stanislaus.....	1	1	3	6	6	88	1	1	3	6	88	8	88		
Sutter.....	1	1	3	3	3	100	1	1	3	3	100	3	100		
Tehama.....	1	1	2	2	2	100	1	1	2	2	100	2	100		
Trinity.....	1	1	1	1	1	100	1	1	1	1	100	1	100		
Tulare.....	2	2	7	10	10	80	2	2	7	10	80	10	80		
Tuolumne.....	1	1	2	2	2	100	1	1	2	2	100	2	100		
Ventura.....	1	1	7	7	7	100	1	1	7	7	100	7	100		
Yolo.....	1	1	1	1	3	67	1	1	1	2	4	4	75	1	
Yuba.....	1	1	2	2	2	100	1	1	2	2	100	2	100		
Totals.....	8	30	24	199	23	284	8	30	28	199	24	289	80	6	7

*Includes county, union, and joint union districts.

**City and county.

HIGH SCHOOLS.

TABLE No. 64.

Distribution of High Schools by Types and Counties, 1924-25

Counties	Number of high schools maintaining					High schools with special day and evening classes	High schools with part-time classes	High schools with junior college courses	High schools with evening school classes
	One year	Two years	Three years	Four years	Total				
Alameda.....	20	1	4	9	34	4	3		10
Alpine.....				3	3	2			
Amador.....				5	5	4	1	2	
Butte.....				2	2				
Calaveras.....				5	5	1			
Colusa.....	1		2	6	9	5	3		1
Contra Costa.....				1	1				
Del Norte.....				1	1				
El Dorado.....				1	1				
Fresno.....	8	1	3	15	27	15	4	1	2
Glenn.....				4	4	1	1		
Humboldt.....				4	4	1	1	2	3
Imperial.....				7	7	4		2	2
Inyo.....				4	4	1			
Kern.....	1		1	4	6	1	1	2	4
Kings.....	1		1	2	4	3			
Lake.....			1	4	5	1			
Lassen.....				2	2		1		1
Los Angeles.....	39	4	13	30	86	13	18	2	22
Madera.....				3	3	1			
Marin.....				3	3	3			
Mariposa.....				1	1				
Mendocino.....				9	9	2			1
Merced.....	1		2	5	8	3			
Modoc.....				3	3				
Mono.....									
Monterey.....				5	5	4		1	
Napa.....				3	3		1		2
Nevada.....				3	3				
Orange.....				8	8	7			
Placer.....				3	3	2	1		
Plumas.....				3	3				
Riverside.....	2		1	9	12	3	1		
Sacramento.....	2		1	5	8	2	1		1
San Benito.....				1	1	1		1	
San Bernardino.....	5		1	8	14	6	2		
San Diego.....	3		2	9	14	3	1	1	2
San Francisco.....	3			6	9	3	1		2
San Joaquin.....				7	7	2	2		5
San Luis Obispo.....				7	7	2	1		
San Mateo.....				7	7	1	1		4
Santa Barbara.....	2		2	3	7	3	1	1	1
Santa Clara.....			1	8	9	7	2	1	
Santa Cruz.....	1		1	2	4	2	2		
Shasta.....				3	3				
Sierra.....	2	1		1	4				
Siskiyou.....	1	1		7	9	3			
Solano.....	1		1	5	7	2	1		
Sonoma.....	3		1	6	10	2	2	1	5
Stanislaus.....				8	8	5	1		
Sutter.....		1		3	4				
Tehama.....				3	3	1	1		
Trinity.....				1	1				
Tulare.....				10	10	6	1		
Tuolumne.....	1			2	3				
Ventura.....	2		2	5	9	5	1		
Yolo.....				3	3				
Yuba.....	2			2	4	1	1		
Totals.....	101	9	40	228	438	136	58	17	68

1 Includes 95 junior high schools maintaining grade 9.

2 Includes 4 junior high schools maintaining grades 9 and 10.

3 Includes 38 senior high schools (with grades 10, 11 and 12).

HIGH SCHOOLS.

TABLE No. 65.

Distribution of High Schools by Types and Counties, 1925-26.

Counties	Number of high schools maintaining					High schools with special day and evening classes	High schools with part-time classes	High schools with junior college classes	High schools with evening school classes
	One year	Two years	Three years	Four years	Total				
Alameda.....	17	4	3	10	34	6	4		10
Alpine.....									
Amador.....				3	3	1			
Butte.....				5	5	3	1	2	1
Calaveras.....				2	2				
Colusa.....				5	5	1			
Contra Costa.....	1		1	7	9	6	4		
Del Norte.....				1	1				
El Dorado.....				1	1	1			
Fresno.....	8		5	14	27	15	4	1	2
Glenn.....				4	4	2	1		
Humboldt.....		1		4	5	2	2	2	3
Imperial.....				7	7	5		1	2
Inyo.....				4	4	1			
Kern.....	1		1	4	6	1	1	2	4
Kings.....	1		1	2	4	4			
Lake.....			1	4	5	1			
Lassen.....				3	3		1	1	2
Los Angeles.....	41	3	20	28	92	13	18	2	31
Madera.....				3	3	2			
Marin.....				3	3	3			
Mariposa.....				1	1				
Mendocino.....			1	9	10	2			
Merced.....	3		3	4	10	5			
Modoc.....				3	3				
Mono.....									
Monterey.....				5	5	4		1	
Napa.....				3	3		1		2
Nevada.....				3	3				
Orange.....		1		8	9	4			2
Placer.....				3	3	2	1		
Plumas.....				3	3				
Riverside.....	3		2	8	13	3	1		
Sacramento.....	3			6	9	2	1		
San Benito.....				1	1	1		1	
San Bernardino.....	5		2	7	14	6	2		
San Diego.....	5		3	9	17	3	1	1	2
San Francisco.....	5			6	11	1	1		4
San Joaquin.....	1		1	6	8	5	2		2
San Luis Obispo.....				7	7	1	1		
San Mateo.....	1		1	6	8	3	1		4
Santa Barbara.....	2		2	3	7	2	2	2	2
Santa Clara.....	2			9	11	9	2	1	
Santa Cruz.....	1		1	2	4	2	2		
Shasta.....				3	3				
Sierra.....	1	1		1	3				
Siskiyou.....	1		1	7	9	5			
Solano.....	1		1	5	7	2	1		
Sonoma.....	3		1	6	10	2	2	1	4
Stanislaus.....	1		1	7	9	7	1		
Sutter.....			1	3	4	1			
Tehama.....				3	3	1	1		
Trinity.....				1	1				
Tulare.....				10	10	11	1		
Tuolumne.....				2	2				
Ventura.....	2		2	5	9	5	1	1	
Yolo.....		1		3	4				
Yuba.....	2			2	4	1	1		
Totals.....	111	11	55	284	461	157	62	19	77

¹ Includes 106 junior high schools maintaining grade 9.

² Includes 7 junior high schools maintaining grades 9 and 10.

³ Includes 51 senior high schools (with grades 10, 11 and 12).

HIGH SCHOOLS.

TABLE No. 66.

Average Number Days Maintained and Average Daily Attendance, by Counties, 1924-25.

Counties	Average number days maintained	Average daily attendance							Ratio to elementary school A. D. A.
		9th and 10th grade in junior high schools	Regular high schools	Junior college classes	Special day and evening classes	Compulsory part-time classes	Total for state apportionment	Rank in total A. D. A.	
Alameda	190	3,492	11,093		833	410	15,828	2	.33
Alpine									
Amador	180		240		5		245	47	.24
Butte	178		1,279	38	31	28	1,376	20	.31
Calaveras	181		183				183	50	.26
Colusa	180		437		2		439	39.5	.33
Contra Costa	189	307	1,721		125	70	2,223	16	.25
Del Norte	190		87				87	53	.16
El Dorado	173		163				163	51	.17
Fresno	174	1,018	4,370	341	279	80	6,088	4	.26
Glenn	182		442		3	3	448	38	.27
Humboldt	186		1,300	37	50	14	1,401	19	.24
Imperial	172		1,110	57	71		1,238	21	.18
Inyo	179		233		6		239	48	.27
Kern	177	32	2,335	114	210	5	2,696	12	.23
Kings	172	33	770		45		848	29	.21
Lake	172		285		7		292	44	.38
Lassen	176		272		3	1	276	46	.18
Los Angeles	185	9,697	41,289	79	5,088	1,050	57,203	1	.30
Madera	178		537		1		538	36	.20
Marin	186		1,130		29		1,159	24	.32
Mariposa	169		63				63	54	.18
Mendocino	175		838		16		854	28	.25
Merced	174	55	871		21		947	27	.18
Modoc	183		186				186	49	.23
Monterey			4				4	57	.03
Monterey	184		924	2	54		980	26	.23
Nevada	183		641		8	5	654	32	.30
Nevada	184		374				374	42	.28
Orange	179		3,747		131		3,878	7	.27
Placer	179		709		17	5	731	31	.23
Plumas	189		103				103	52	.15
Riverside	171	381	1,881		20	19	2,301	14	.25
Sacramento	179	969	2,219		219	151	3,558	9	.25
San Benito	182		276	54	15		345	43	.24
San Bernardino	160	288	3,232		193	30	3,743	8	.26
San Diego	186	1,169	3,734	308	528	64	5,803	5	.32
San Francisco	193	549	9,430		1,135	436	11,550	3	.25
San Joaquin	182		2,745		245	69	3,059	10	.24
San Luis Obispo	174		832		8	3	843	30	.25
San Mateo	189		1,699		105	10	1,814	17	.25
Santa Barbara	188	292	1,071	121	119	31	1,634	18	.27
Santa Clara	178		4,045	171	561	115	4,892	6	.30
Santa Cruz	185	8	1,130		15	33	1,186	23	.30
Shasta	176		511				511	37	.25
Sierra	174		52				52	55	.22
Siskiyou	182	11	572		20		603	34	.19
Solano	186	30	947		24	16	1,017	25	.26
Sonoma	179	260	1,948	95	107	44	2,394	13	.30
Stanislaus	177		2,125		98	25	2,248	15	.28
Sutter	175		439				439	39.5	.25
Tehama	179		540		4	2	546	35	.31
Trinity	185		49				49	56	.17
Tulare	172		2,047		63	10	2,720	11	.24
Tuolumne	178		245				245	45	.23
Ventura	187	76	1,047		66	25	1,214	22	.23
Yolo	179		628		19		628	33	.25
Yuba	179		352		19	6	377	41	.30
Totals	182.5	18,907	122,172	1,417	10,599	2,760	155,555		.28

HIGH SCHOOLS.

TABLE No. 67.

Average Number of Days Maintained and Average Daily Attendance, by Counties, 1925-26.

Counties	Average number days maintained	Average daily attendance						Rank in total A. D. A.	Ratio to elementary school A. D. A.
		9th and 10th grade in junior high schools	Regular high schools	Junior college classes	Special day and evening classes	Compulsory part-time classes	Total for state apportionment		
Alameda	186	3,572	11,985		897	404	16,858	2	.34
Alpine								58	
Amador	180		260		2		262	47	.28
Butte	179		1,332	29	30	32	1,423	20	.31
Calaveras	186		196				196	49	.25
Colusa	179		468		6		474	40	.36
Contra Costa	187	359	1,826		113	81	2,379	15	.25
Del Norte	187		97				97	53	.18
El Dorado	180		190		3		193	50	.20
Fresno	177	1,109	4,494	369	257	89	6,318	4	.27
Glenn	179		490		7	2	499	38	.30
Humboldt	187		1,367	53	52	13	1,485	19	.27
Imperial	169		1,138	58	52		1,248	24	.17
Inyo	180		200		7		207	48	.26
Kern	176	36	2,564	128	188	5	2,921	11	.24
Kings	170	34	809		44		887	28	.22
Lake	170		306				313	45	.39
Lassen	174		340	15	21	1	377	43	.25
Los Angeles	182	11,002	44,030	159	6,265	1,167	62,623	1	.31
Madera	179		580		6		586	35	.21
Marin	186		1,231		29		1,260	22	.35
Mariposa	174		71				71	54	.20
Mendocino	172		833		7		840	30	.24
Merced	175	103	919		29		1,051	27	.19
Modoc	186		177				177	51	.23
Mono			16				16	57	.12
Monterey	184		1,016	1	50		1,067	26	.23
Napa	181		663		17	5	685	32	.31
Nevada	178		369				369	44	.29
Orange	178		3,857		164		4,021	7	.29
Placer	177		739		18	3	760	31	.23
Plumas	184		114				114	52	.16
Riverside	169	420	1,959		29	18	2,426	14	.25
Sacramento	181	1,027	2,336		291	149	3,803	9	.26
San Benito	176		209	63	29		391	42	.26
San Bernardino	171	709	3,004		144	49	3,906	8	.26
San Diego	185	1,273	4,057	25	481	73	5,919	5	.30
San Francisco	192	788	9,983		1,159	667	12,597	3	.28
San Joaquin	178	39	2,811		247	70	3,167	10	.25
San Luis Obispo	172		837		10	1	848	29	.25
San Mateo	188	26	2,061		140	12	2,239	17	.29
Santa Barbara	188	308	1,129	74	124	30	1,665	18	.26
Santa Clara	177	502	3,723	357	613	89	5,284	6	.32
Santa Cruz	186	14	1,191		10	37	1,252	23	.31
Shasta	174		510				510	37	.26
Sierra	173		46				46	56	.18
Siskiyou	178		654		23		677	33	.20
Solano	183	188	952		7	41	1,188	25	.30
Sonoma	178	192	2,110	151	99	42	2,494	13	.32
Stanislaus	177	253	1,921		115	24	2,313	16	.28
Sutter	174		488				488	39	.26
Tehama	179		515		1	8	524	36	.28
Trinity	190		48				48	55	.16
Tulare	172		2,709		76	6	2,791	12	.24
Tuolumne	178	94	218				312	46	.26
Ventura	183		1,206	22	79	24	1,331	21	.23
Yolo	180		666				666	34	.26
Yuba	172		380		16	10	406	41	.32
Totals	181.1	22,048	128,400	1,504	11,963	3,153	167,068		.29

HIGH SCHOOLS.

TABLE No. 68.

State Enrollment in All High Schools and High School Classes, by Counties, 1924-25.

Counties	Regular high schools*												Special day and evening classes			Compulsory part-time classes			Evening schools			Junior college courses						Grand totals							
	First year		Second year		Third year		Fourth year		Special pupils		Totals		Male			Female			Male			Female			Male					Female			Totals, both years		
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female			Total	Male	Female	Total	Male	Female
Alameda	3,354	3,439	2,304	2,347	1,672	1,630	1,400	1,340	25	25	8,755	8,827	17,582	152	798	950	1,184	961	2,145	5,473	5,043	11,118												15,566	16,229
Alcon	52	58	32	54	28	19	24	23	2	1	128	155	283			86		86														138	241		
Alameda	240	245	167	204	130	137	140	150	59	8	726	944	1,670	194	348	542	80	82	162				27	8	18			43	8	51	1,633	1,202			
Calaveras	42	46	24	27	24	28	10	13		1	106	117	223			223																106			
Colusa	68	86	45	80	53	47	31	33	7	11	204	217	421	10	45	55																214	262		
Colusa	202	243	203	330	195	270	160	176	8	6	1,038	1,227	2,265	1,088	642	1,730	242	100	401				237	164	401							2,584	2,523		
Colusa	23	23	8	21	6	6	6	6			66	112				10																46	66		
Dorado	19	28	21	32	18	21	24	21			81	112	195																			84	112		
Francisco	1,380	1,175	782	810	560	616	440	547	38	31	3,108	3,322	6,430	2,217	2,673	4,890	312	364	676	1,830	1,423	3,253	171	180	101	47	372	237	493			7,829	7,339		
Glenn	92	96	84	78	60	70	46	21		7	280	297	577	1	7	8	3	1	4													284	305		
Humboldt	198	225	143	191	137	146	108	128	96	119	675	840	1,485	47	25	72	103	44	147	442	264	706	10	19	1	1	11	20	31	1,281	1,163				
Imperial	237	248	176	148	130	119	98	98	2	16	664	620	1,293	780	475	1,255				124	144	268	25	23	8	8	3	31	64	1,601	1,579				
Imperial	55	35	30	31	27	30	21	17	1	3	146	138	284	33	90	165																221	228		
Imperial	637	622	389	336	226	255	185	193	8	18	1,445	1,488	2,933	965	320	1,285	29	31	51	860	512	1,321	68	68	12	16	80	82	162			2,919	2,943		
Imperial	199	185	125	138	92	106	59	78	5	16	480	523	1,003	479	336	835																	879	879	
Laurel	46	55	35	35	41	27	29	26	41	4	4	141	170	311	41	124	165															182	294		
Laurel	52	78	40	36	30	30	23	35	2	6	138	205	363																			212	260		
Los Angeles	15,132	13,630	7,639	7,865	5,870	6,288	3,794	4,262	764	745	31,809	32,810	64,619	4,371	5,042	9,413	4,378	2,802	7,270	36,222	31,394	70,616	41	34	7	11	48	65	115			76,925	75,303		
Los Angeles	153	153	63	68	32	38	28	34			6	308	338	646	30	19	69																358	357	
Mariano	211	216	181	106	124	136	80	108	4	1	689	651	1,251	135	137	292																735	758		
Mariano	17	17	9	14	6	4	6	8	1	1	36	42	78																				46	42	
Mendocino	128	170	125	160	95	60	98	13	15	1	476	503	979	149	134	283				22	14	36										447	654		
Mendocino	173	179	137	132	106	114	72	99	3	3	491	537	1,018	248	208	456																739	733		
Modoc	30	24	30	31	19	20	12	30	7	3	102	108	210																			102	101		
Modoc	2	2									4	4	8																						
Monterey	160	185	117	137	132	108	62	96	47	9	524	533	1,057	368	351	950																1,111	912		
Napa	140	158	77	105	54	62	58	68	1	1	330	394	724				17	26	43	30	130	160	2	5	8						277	530			
Nevada	70	63	48	30	37	40	39	49	1	1	186	220	406																				186	220	
Nevada	737	667	551	572	420	450	326	403	70	114	2,141	2,240	4,374	717	661	1,378																	2,431	2,901	
Orange	184	143	94	102	75	81	39	63			312	349	661																				680	444	
Plumas	25	18	16	13	18	20	7	11			66	62	128				38	3	41														96	92	
Riverside	450	445	318	327	240	279	214	251	7	19	1,238	1,351	2,609	141	257	398																	1,411	1,708	
Sacramento	874	927	596	612	336	430	256	349	25	50	2,110	2,345	4,455	1,490	1,789	3,279				830	285	1,105										3,480	4,753		
San Benito	26	39	15	18	23	36	22	33	76	51	163	127	340	149	54	203																	304	295	
San Bernardino	862	755	573	548	368	428	295	380	25	14	2,123	2,156	4,278	1,070	1,046	2,116	92	163	255														4,153	4,204	
San Diego	1,667	1,112	860	932	585	600	440	445	11	30	2,813	2,927	5,750	46	1,335	1,381	245	240	485	2,808	2,912	5,720	118	128	64	27	153	163	347			6,091	7,389		
San Francisco	3,113	3,191	1,496	1,651	1,001	1,080	600	736	10	16	6,197	6,683	12,874	2,125	2,673	4,792	1,533	1,521	3,054	3,107	3,147	6,254										12,951	12,661		
San Joaquin	624	600	449	501	294	310	245	317	22	35	1,534	1,538	3,069				212	237	449	1,024	1,065	2,089										2,250	2,117		
San Luis Obispo	181	200	120	119	92	100	61	90	2	7	456	516	972	1	25	29																	479	555	
San Mateo	364	348	200	259	204	220	170	180			1,037	1,067	2,014	62	197	259	55	34	89	765	658	1,323											1,919	1,796	
San Mateo	311	311	211	282	116	151	123	140	13	15	775	868	1,643	249	134	383	82	73	156	429	532	961	21	86	32	25	93	111	204			1,624	1,706		
San Mateo	1,034	1,034	486	486	306	306	176	176			2,309	2,309	4,618	5,713	3,186	5,899	334	337	671														5,886	6,194	
San Mateo	221	194	292	225	127	153	81	106	23	15	667	603	1,260																				1,260		
Shasta	108	107	77	87	57	45	40	59			4	282	305	587																			282	305	
Shasta	137	141	10	8	12	1	7	11			1	31	28	61																			61	28	
Shasta	125	237	134	155	100	123	70	94	47	21	380	369	741	264	99	363																	643	493	
Siskiyou	228	237	134	155	100	123	70	94			4	314	331	1,131	236	67	394	95	80	175												873	734		
Sonoma	567	472	297	304	200	214	185	216			16	1,236	1,311	2,607	49	45	94																2,317	2,184	
Stanislaus	398	420	320	344	221	272	206	257	31	30	1,206	1,291	2,497	290	349	594																	1,847	1,947	
Sutter	98	99	73	81	47	57	30	32	2	6	239	275	514																				279	275	
Tehama	94	114	98	109	74	75	20	45	1	4	296	318	644	41	71	115																	316	421	
Trinity	7	14	6	3	7	6	3	6			25	29	54																				25	29	
Tulare	602	602	429	431	235	235	203	207	12	24	1,592	1,702	3,294																				3,291	2,236	
Tulare	243	244	151	177	182	128	87	94	10	40	629	683	1,312	910	721	1,637	191	143	334													1,634	1,547		
Yuba	133	96	110	96	83	82																													

HIGH SCHOOLS.

TABLE No. 68.

State Enrollment in All High Schools and High School Classes, by Counties, 1925-26.

Counties	Regular high schools*												Special day and evening classes			Compulsory part-time classes			Evening schools			Junior college courses						Grand totals						
	First year		Second year		Third year		Fourth year		Special pupils		Totals												First year		Second year		Totals, both years							
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Male	Female	Male	Female	Total					
Alameda	3,940	2,979	2,332	2,615	1,856	1,603	1,506	1,562	37	33	6,880	9,782	10,462	360	1,032	1,401	1,493	1,093	2,596	6,478	5,051	12,429							17,990	15,838	35,448			
Alpine	80	62	32	45	18	41	24	19			134	167	301	40	40														134	207	341			
Amador	276	232	214	222	150	142	140	152	15	22	795	700	1,585	200	274	474	25	30	55	15	45		10	1	21	7	31	8	39	1,086	1,132	2,198		
Calaveras	53	31	33	38	15	23	20	24			121	116	237																121	116	237			
Colusa	79	66	64	62	43	60	44	41	2	3	232	232	464	34	47	81													266	279	545			
Contra Costa	517	488	332	377	212	243	174	230	2		1,237	1,338	2,575	1,618	906	2,521	348	191	539										3,302	2,435	5,738			
Del Norte	18	27	18	23	7	12	3	4			46	66	112																46	66	112			
El Dorado	38	48	21	37	17	27	15	18			91	126	217	8	39	48													99	176	275			
Fresno	1,217	1,330	817	771	509	657	484	520	38	58	3,215	3,332	6,547	2,437	2,633	4,530	346	403	743	1,516	1,881	3,396	273	257	57	60	370	317	687	7,948	7,796	15,314		
Glen	121	106	71	88	71	70	51	54	1	2	315	221	536	2	12	14													119	131	250			
Humboldt	221	246	168	214	145	159	116	121	62	128	712	868	1,580	15	35	50													39	47	86	1,290	1,228	2,488
Imperial	279	260	137	168	185	122	95	90	22	19	698	668	1,366	602	371	973				116	136	252	24	31	12	9	38	40	76	1,451	1,218	2,668		
Inyo	40	35	47	25	10	24	16	34			1	119	119	238	98	128	226													237	247	484		
Kern	852	619	402	429	277	270	189	217	12	28	1,904	1,563	3,067	412	449	861	18	15	33	799	479	1,278	66	70	18	10	84	89	173	2,517	2,335	5,112		
Kings	187	185	123	128	96	107	88	91	4	13	508	534	1,042	399	459	858														577	593	1,170		
Lake	54	48	47	52	39	38	39	35			170	173	343	54	69	123													224	242	466			
Lauren	86	63	38	42	35	31	33	26	1	3	193	237	430																193	237	430			
Los Angeles	14,787	14,311	9,008	9,297	6,132	6,063	4,168	4,771	493	830	34,678	35,892	70,570	3,551	5,094	8,645	3,911	2,993	6,904	42,371	44,307	86,678	83	86	14	24	99	110	209	84,440	87,996	172,666		
Madera	149	187	79	89	56	64	40	57	6	5	230	372	602																	149	187	336		
Marin	256	243	229	226	119	137	94	93			698	699	1,397	129	143	272														827	842	1,669		
Mariposa	23	10	10	14	3	2					44	44	88																	44	44	88		
Menlo Park	148	154	115	139	106	114	95	83	2	4	466	464	930	129	71	199														596	565	1,161		
Meredith	169	207	154	141	119	101	92	100	6	2	540	551	1,091	499	221	619														949	772	1,721		
Modoc	35	40	29	17	25	28	19	24	1	2	100	111	211																	100	111	211		
Monterey	6	10									8	11	19																	8	11	19		
Montezuma	230	191	125	142	106	109	115	86	45	14	621	542	1,163	718	450	1,168				18	29	38	184	267	451	4	11	15	339	490	829			
Napa	140	150	90	91	66	64	59	64	3	6	387	375	762																	387	375	762		
Nevada	76	58	56	54	42	54	22	44	1	4	267	214	481																	267	214	481		
Orange	671	752	562	587	428	436	337	412	51	83	2,049	2,280	4,330	1,179	891	2,070				80	69	149							1,259	1,334	2,593			
Perry	185	164	122	121	65	87	66	80	1		439	452	891	256	12	268				28		30							284	196	480			
Plumas	24	22	21	15	11	12	17	18			73	71	144																	73	71	144		
Riverside	461	413	407	407	266	323	213	263	6	28	1,333	1,136	2,469	165	391	466														1,501	1,524	3,025		
Sacramento	834	868	458	470	372	412	289	382	243	252	2,316	2,157	4,473	880	2,062	3,899				92	97	170							1,002	1,074	2,076			
San Benito	80	66	48	39	25	37	34	38			174	170	344	154	55	209														154	214	368		
San Bernardino	854	749	585	605	432	461	320	373	15	28	2,216	2,176	4,392	1,569	1,452	3,021				137	280	413							3,728	3,699	7,427			
San Diego	1,295	1,284	810	920	502	590	484	515	26	26	3,176	3,363	6,539	10	1,236	1,246				275	276	551							1,571	1,661	3,232			
San Francisco	2,731	2,794	1,701	1,774	1,000	1,163	745	911	4	6	4,444	4,848	9,292	253	827	1,080				2,129	1,197	3,326							11,018	11,122	22,140			
San Joaquin	631	645	474	501	351	381	305	319	19	17	1,841	1,966	3,807	354	331	790				311	277	588							1,162	1,238	2,400			
San Jose	1,229	1,175	143	109	94	78	72	79	4	9	4,442	510	4,952	8	7	15				13		22							7	465	472	937		
Shasta	479	456	320	324	253	215	210	215			1,262	1,210	2,472	307	95	402				55	40	95							1,664	1,722	3,386			
Sierra	372	391	254	238	151	169	130	144	14	20	911	1,025	1,936	196	15	213				28	68	96							2,007	2,088	4,095			
Sierra Blanca	1,192	1,062	652	603	373	334	305	319			2,615	2,118	4,733	3,334	3,251	6,585				217	261	478							3,551	3,812	7,363			
Sierra Vista	275	272	188	181	140	162	94	110	17	21	1,166	1,140	2,306	102	135	237				106	73	181							278	245	523			
Siskiyou	101	114	83	79	58	69	26	48			279	339	599																	279	339	599		
Siskiyou	10	12	4	2	3	6	5	11	2	2	31	24	55																	31	24	55		
Siskiyou	129	135	103	119	89	83	49	41	6	4	376	382	758	243	176	419				144	70	214							619	508	1,127			
Siskiyou	274	268	160	173	131	127	93	75			1,055	618	1,673	117	69	176														1,172	1,111	2,283		
Siskiyou	118	137	103	119	89	83	49	41	6	4	376	382	758	243	176	419				144	70	214							619	508	1,127			
Siskiyou	118	137	103	119	89	83	49	41	6	4	376	382	758	243	176	419				144	70	214							619	508	1,127			
Siskiyou	118	137	103	119	89	83	49	41	6	4	376	382	758	243	176	419				144	70	214							619	508	1,127			
Siskiyou	118	137	103	119	89	83	49	41	6	4																								

HIGH SCHOOLS.

TABLE No. 70.

Analysis of State Enrollment in Regular High Schools, by Sex and Grade, 1924-25.

Grades	Percentage which state enrollment in each grade is of state enrollment in immediately preceding grade.			Percentage which state enrollment in grades 10, 11 and 12 is of state enrollment in grade 9.			Percentage which state enrollment in each sex is of total state enrollment in each grade.			Percentage which state enrollment in each grade is of total state enrollment, by sexes and totals.			Percentage which state enrollment in each grade is of number of 8th grade graduates.			Percentage which number is of high school graduates is of state enrollment in each grade, total state enrollment, and number of 8th grade graduates.		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Ninth.....	107.32	94.43	100.47	---	---	---	50.08	49.92	100	41.68	39.87	40.75	133.33	129.79	131.54	28.53	34.75	31.63
Tenth.....	62.11	64.82	63.46	62.11	64.82	63.46	49.01	50.99	100	25.88	25.85	25.86	82.80	84.14	83.48	45.04	53.60	49.85
Eleventh.....	72.99	75.28	74.16	45.33	48.80	47.06	48.24	51.76	100	18.89	19.46	19.18	60.44	63.34	61.91	62.94	71.20	67.22
Twelfth.....	71.69	76.21	74.03	32.50	37.19	34.84	46.71	53.29	100	13.55	14.82	14.21	43.33	48.27	45.83	87.79	93.43	90.79
Total state enrollment, grades 9-12, inclusive.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	11.89	13.85	12.89
Eighth grade graduates.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	37.95	44.99	41.51

HIGH SCHOOLS.

TABLE No. 71.

Analysis of State Enrollment in Regular High Schools, By Sex and Grade, 1925-26.

Grades	Percentage which state enrollment in each grade is of state enrollment in immediately preceding grade.			Percentage which state enrollment in grades 10, 11 and 12 is of state enrollment in grade 9.			Percentage which state enrollment in each sex is of total state enrollment in each grade			Percentage which state enrollment in each grade is of total state enrollment, by sexes and totals.			Percentage which state enrollment in each grade is of number of 8th grade graduates.			Percentage which number is of high school graduates, is of state enrollment in each grade, total state enrollment, and number of 8th grade graduates.		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
Ninth.....	102.25	90.96	96.30	---	---	---	50.27	49.73	100	40.91	39.16	40.02	134.77	132.01	133.39	30.56	36.17	33.35
Tenth.....	64.53	68.07	66.29	64.53	68.07	66.29	48.93	51.07	100	26.40	26.65	26.53	86.96	89.86	88.42	47.36	53.14	50.31
Eleventh.....	71.08	71.58	71.33	45.86	48.72	47.29	48.76	51.24	100	18.76	19.08	18.92	61.81	64.32	63.07	60.63	74.25	70.54
Twelfth.....	74.21	79.19	76.76	34.04	38.58	36.30	47.14	52.86	100	13.93	15.11	14.53	45.87	50.93	48.42	89.78	93.76	91.89
Total state enrollment, grades 9-12, inclusive.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	12.50	14.17	13.35
Eighth grade graduates.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	40.65	47.12	43.89

Nevada.....	27	47	74	30	41	71	18	17	55	53
Orange.....	277	383	600	284	391	675	15	16	59	52
Placer.....	58	63	121	60	77	137	15	15	45	53
Plumas.....	7	10	17	16	16	32	13	22	27	51
Riverside.....	191	231	422	190	242	432	16	15	57	49
Sacramento.....	199	257	456	185	270	455	34	32	34	34
San Benito.....	33	33	55	23	33	57	16	17	33	38
San Bernardino.....	271	370	641	297	364	661	15	15	60	50
San Diego.....	333	380	713	390	470	860	12	13	41	41
San Francisco.....	623	743	1,306	729	905	1,635	11	12	29	36
San Joaquin.....	173	258	431	216	247	463	13	13	38	40
San Luis Obispo.....	57	90	147	58	72	130	15	14	46	36
San Mateo.....	107	125	232	132	154	286	11	12	28	34
Santa Barbara.....	106	128	234	130	141	271	14	15	55	49
Santa Clara.....	471	499	970	338	344	682	19	13	63	50
Santa Cruz.....	76	84	160	76	102	178	12	12	38	36
Shasta.....	38	59	97	37	45	82	17	14	48	31
Sierra.....	7	11	18	11	1	12	30	22	1.50	1.09
Siakiyon.....	29	55	84	48	40	88	11	12	38	31
Solano.....	65	70	135	84	95	179	12	15	37	51
Sonoma.....	155	195	350	157	201	358	13	13	39	41
Stanislaus.....	187	231	398	202	233	435	15	17	51	59
Sutter.....	35	25	60	26	50	76	11	13	35	36
Tehama.....	29	52	81	49	47	96	13	15	50	50
Trinity.....	3	6	9	8	6	14	17	25	31	44
Tulare.....	292	241	443	295	275	501	13	15	44	47
Tuolumne.....	22	19	41	26	26	47	12	13	37	41
Ventura.....	89	86	175	111	101	212	13	15	48	49
Yolo.....	45	51	96	55	57	112	13	15	42	47
Yuba.....	30	37	67	35	41	76	17	18	50	76
Totals.....	9,896	11,998	21,894	11,021	12,971	23,992	13	13	41	43

HIGH SCHOOLS.

TABLE No. 73.

Number of Teachers Employed and Kind of Certificate Held, by Counties, 1924-25.

Number of teachers employed										Total number employed	Kind of certificate held*			
In regular high schools*					In junior college departments						Regular secondary	Special secondary	Junior high school	Regular elemen- tary**
Full time		Partial time			Full time		Partial time							
Men	Women	Men	Women		Men	Women	Men	Women						
249	541	76	91							957	544	404	9	
7	12									19	11	8		
36	38	2	4		4		7	2		93	63	30		
6	6									12	10	2		
17	22									39	27	12		
46	118	11	16							191	122	49	20	
3	3	1								7	5	2		
7	7	1								15	9	6		
145	237	30	26							438	213	157	37	31
12	23	2								37	28	9		
34	42	1	1		1					78	46	32		
43	48	3	6							101	66	35		
7	14	1	1			1				23	20	3		
63	89	1	1							154	92	62		
										58	32	25	1	
12	15	3	1							31	19	12		
	13	2								25	20	5		
1 208	2 021	101	156							4 146	2 249	1 819	78	
		2	2							38	29	9		
		6	7							72	48	24		
											3	2		
		5	3							5	50	17		
		2	5							82	42	35	5	
		1								22	18	4		
		2	7							74	45	29		
			2							40	29	11		

HIGH SCHOOLS.

TABLE No. 74.

Number of Teachers Employed and Kind of Certificate Held, by Counties, 1925-26.

	Number of teachers employed										Total number employed	Kind of certificate held*			
	In regular high schools*						In junior college departments					Regular secondary	Special secondary	Junior high school	Regular elementary**
	Full time		Partial time		Full time		Partial time								
	Men	Women	Men	Women	Men	Women	Men	Women							
Alameda.....	262	593	86	93							1,034	591	426	17	
Alpine.....	7	12									19	12	7		
Amador.....	39	36	1	2			4	7	2		91	69	22		
Butte.....															
Calaveras.....	6	6										10	2		
Colusa.....	18	23									12	30	12		
Contra Costa.....	45	119	6	8							178	144	24	10	
Del Norte.....	3	4	1	1							9	7	2		
El Dorado.....	6	6	1								13	8	5		
Fresno.....	168	281	13	17							479	228	171	37	43
Glenn.....	12	24	2								38	30	8		
Humboldt.....	35	48	1								84	58	26		
Imperial.....	50	52				1					103	63	40		
Inyo.....	8	13	1								22	19	3		
Kern.....	68	95	1	4							168	108	60		
Kings.....	23	34		2			2				59	40	19		
Lake.....	11	15	3								29	17	12		
Lassen.....	11	14	2	2			2				29	21	8		
Los Angeles.....	1,454	3,035	120	157							4,766	2,631	2,080	55	
Madera.....	14	24	2	2			2				40	26	14		
Marin.....	26	39	4	9							78	52	26		
Mariposa.....	2	4									6	5	1		
Mendocino.....	25	37	4	2			2				68	49	19		
Merced.....	31	56	2	4			4				93	49	41	3	
Modoc.....	7	12	1								20	17	3		
Monrovia.....															
Monterey.....	32	35	3	7							77	46	31		
Napa.....	15	27	1	2							45	33	12		

Nevada.....	9	14	2	8								23					
Orange.....	100	142	1									252	143	109			
Pleasant.....	21	30										52	38	14			
Plumas.....	4	9										13	13				
Riverside.....	75	107										188	90	63	16	10	
Sacramento.....	83	162	5	2								257	136	104	17		
San Benito.....	7	14	1	1								23	20	3			
San Bernardino.....	127	175	7	5								314	146	115	53		
San Diego.....	129	180	41	50								400	216	161	23		
San Francisco.....	286	382	33	47								748	477	259	12		
San Joaquin.....	73	107	6	16								202	148	54			
San Luis Obispo.....	22	38	6	4								70	46	24			
San Mateo.....	58	71	24	29								182	127	55			
Santa Barbara.....	48	80	9	14								151	80	57	12	2	
Santa Clara.....	101	202	30	36								360	204	141	24		
Santa Cruz.....	30	43	4	5								82	54	28			
Shasta.....	14	18		2								34	24	10			
Sierra.....	4	3										7	6	1			
Siskiyou.....	19	30	5	3								57	38	18	1		
Solano.....	27	48		1								76	50	24	2		
Sonoma.....	56	100	3	5								164	95	54	15		
Stanislaus.....	48	79	9	15								151	91	60			
Sutter.....	19	23										42	30	12			
Tehama.....	14	22	3	2								41	24	17			
Trinity.....	2	4										6	5	1			
Tulare.....	67	97	4	5								173	114	59			
Tuolumne.....	6	12	2	2								22	14	8			
Ventura.....	36	55	4	1								96	70	26			
Yolo.....	17	23	3	1								44	30	8			
Yuba.....	14	14	1									29	20	9			
Totals.....	3,894	6,928	456	574	5							11,870	6,950	4,568	297		55

*Including junior high school teachers devoting more than 50% of their time to high school grades.

**Employed in junior high schools.

HIGH SCHOOLS.

TABLE No. 75.

Number of Principals and Teachers Employed and Average Annual Salaries, by Counties, 1924-25.

Counties	Principals				Regular teachers							
	Men		Women		Total		Men		Women		Total	
	Number	Average salary	Number	Average salary	Number	Average salary	Number	Average salary	Number	Average salary	Number	Average salary
Alameda.....	26	\$3,237 31	11	\$3,100 00	37	\$3,196 50	223	\$2,286 06	530	\$2,243 89	753	\$2,256 38
Albany.....	3	3,033 33	—	—	3	3,033 33	4	2,487 50	12	1,900 00	16	2,046 88
Alameda.....	5	3,826 80	—	—	5	3,826 80	35	2,341 54	38	2,041 62	73	2,185 42
Butte.....	—	—	—	—	—	—	—	—	—	—	—	—
Calaveras.....	2	2,675 00	—	—	2	2,675 00	4	2,012 50	6	1,908 33	10	1,950 00
Colusa.....	5	3,700 00	—	—	5	3,700 00	12	2,650 00	22	2,100 00	34	2,294 12
Contra Costa.....	7	3,901 86	—	—	8	3,914 13	39	2,325 79	117	2,170 85	156	2,209 59
Del Norte.....	1	3,000 00	—	—	1	3,000 00	2	2,050 00	3	2,316 67	5	1,562 21
El Dorado.....	1	3,600 00	—	—	1	3,600 00	6	2,233 33	7	2,028 57	13	2,123 07
Fresno.....	23	3,562 61	3	3,100 00	26	3,509 23	122	2,351 58	234	2,050 89	356	2,153 94
Glen.....	2	3,675 00	2	2,450 00	4	3,062 50	10	2,380 00	21	1,950 00	31	2,088 71
Humboldt.....	4	3,525 00	—	—	4	3,525 00	30	2,400 00	42	2,054 76	72	2,198 61
Imperial.....	7	4,085 71	—	—	7	4,085 71	37	2,358 27	48	2,052 12	85	2,184 82
Inyo.....	4	2,670 00	—	—	4	2,670 00	3	2,198 66	14	1,812 71	17	1,880 82
Kern.....	5	4,360 00	—	—	5	4,360 00	58	2,248 97	89	2,282 02	147	2,268 98
Kings.....	3	3,866 66	—	—	3	3,866 66	20	2,602 50	34	1,998 53	54	2,222 23
Lake.....	5	2,750 00	—	—	5	2,750 00	7	2,341 71	15	1,854 60	22	2,000 59
Lassen.....	2	3,300 00	—	—	2	3,300 00	6	2,483 33	13	1,992 31	19	2,147 37
Los Angeles.....	66	4,042 59	7	3,542 86	73	3,994 76	1,202	2,419 47	2,614	2,323 68	3,816	2,353 85
Madera.....	3	3,336 66	—	—	3	3,336 66	9	2,322 22	22	1,978 41	31	2,078 23
Marin.....	3	4,233 33	—	—	3	4,233 33	21	2,547 62	35	2,081 43	56	2,256 25
Mariposa.....	1	2,800 00	—	—	1	2,800 00	2	1,800 00	2	1,900 00	4	1,850 00
Mendocino.....	9	2,963 50	—	—	9	2,963 50	14	2,412 86	36	2,398 06	50	2,078 20
Merced.....	7	3,200 00	—	—	7	3,200 00	16	2,156 25	52	2,055 77	68	2,004 12
Modoc.....	3	3,300 00	—	—	3	3,300 00	5	2,333 02	13	1,880 77	18	2,006 39
Monterey.....	5	3,950 00	—	—	5	3,950 00	24	2,625 00	36	2,193 43	60	2,366 06
Napa.....	3	3,250 00	—	—	3	3,250 00	10	2,380 00	25	1,936 00	35	2,062 86

Nevada.....	3	2,750 00	---	---	3	2,750 00	6	2,100 00	14	1,801 07	20	1,953 75
Orange.....	8	4,225 00	---	---	8	4,225 00	80	2,380 38	143	2,048 77	223	2,170 96
Placer.....	3	3,160 00	---	---	3	3,160 00	17	2,438 24	27	1,908 15	44	2,168 18
Plumas.....	3	3,186 67	---	---	3	3,186 67	---	---	10	2,190 00	10	2,190 00
Riverside.....	11	2,218 18	---	---	11	2,218 18	40	2,188 50	78	1,953 85	118	2,033 30
Sacramento.....	9	3,371 11	1	3,192 00	10	3,383 20	68	2,462 88	153	2,334 08	291	2,378 71
San Benito.....	1	4,000 00	---	---	1	4,000 00	6	2,853 88	114	1,907 14	290	2,183 00
San Bernardino.....	11	3,336 36	2	2,525 00	13	3,211 54	87	2,239 26	151	1,836 99	238	1,984 04
San Diego.....	12	3,388 33	1	2,500 00	13	3,320 00	94	2,448 84	147	2,198 27	241	2,295 80
San Francisco.....	12	3,916 68	---	---	12	3,916 68	188	2,367 85	324	2,313 97	512	2,353 75
San Joaquin.....	8	3,572 50	---	---	8	3,572 50	52	2,632 67	102	2,282 06	194	2,407 07
San Luis Obispo.....	6	3,491 67	1	1,800 00	7	3,250 00	14	2,410 71	31	1,988 71	45	2,008 89
San Mateo.....	6	3,883 33	---	---	6	3,883 33	35	2,462 97	64	2,069 00	99	2,227 08
Santa Barbara.....	6	3,583 33	1	2,600 00	7	3,442 85	40	2,410 00	75	2,103 07	115	2,243 90
Santa Clara.....	8	3,712 50	2	2,925 00	10	3,555 00	75	2,288 73	163	2,015 66	238	2,101 71
Santa Cruz.....	3	3,123 33	---	---	3	3,123 00	24	2,401 08	40	2,122 25	64	2,226 81
Shasta.....	3	3,250 00	---	---	3	3,250 00	10	2,365 00	18	1,958 33	28	2,103 37
Sierra.....	1	3,000 00	---	---	1	3,000 00	3	2,033 33	4	1,900 00	7	1,957 14
Siskiyou.....	8	3,137 50	---	---	8	3,137 50	10	2,178 00	23	1,895 65	33	1,981 21
Solano.....	6	3,500 00	---	---	6	3,500 00	20	2,249 50	42	2,095 37	62	2,124 77
Sonoma.....	6	3,658 33	1	2,400 00	7	3,478 57	48	2,402 71	98	1,968 79	146	2,110 11
Stanislaus.....	10	3,415 00	---	---	10	3,415 00	44	2,276 48	88	2,026 19	132	2,109 62
Sutter.....	3	3,300 00	---	---	3	3,300 00	11	2,368 18	21	1,919 05	32	2,073 44
Tehama.....	3	3,600 00	---	---	3	3,600 00	11	2,345 45	22	1,954 54	33	2,084 84
Trinity.....	1	2,700 00	---	---	1	2,700 00	2	1,850 00	4	1,837 50	6	1,841 67
Tulare.....	10	3,317 00	---	---	10	3,317 00	57	2,269 12	88	1,907 67	145	2,049 75
Tuolumne.....	2	3,080 00	---	---	2	3,080 00	3	2,166 67	12	1,906 25	15	1,958 33
Ventura.....	7	3,328 57	---	---	7	3,328 57	31	2,362 03	45	1,990 18	76	2,141 86
Yalo.....	3	3,400 00	---	---	3	3,400 00	10	2,625 00	24	2,170 83	34	2,304 41
Yuba.....	2	3,500 00	---	---	2	3,500 00	7	2,428 00	14	2,052 21	21	2,177 47
Totals.....	380	\$3,568 80	33	\$3,045 21	413	\$3,626 96	3,014	\$2,345 84	6,119	\$2,203 62	9,133	\$2,250 56

HIGH SCHOOLS.

TABLE No. 76.

Number of Principals and Teachers Employed and Average Annual Salaries, by Counties, 1925-26.

County	Principals				Regular teachers					
	Men		Women		Total		Men		Women	
	Number	Average salary	Number	Average salary	Number	Average salary	Number	Average salary	Number	Average salary
Alameda	25	\$3,361 60	6	\$3,183 33	31	\$3,327 10	297	\$2,278 96	587	\$2,238 23
Albany	3	3,133 33	—	—	3	3,133 33	4	2,575 00	12	1,945 83
Alameda	3	3,940 00	—	—	5	3,940 00	38	2,389 58	36	2,039 80
Alameda	2	2,675 00	—	—	2	2,675 00	4	2,075 00	6	1,925 00
Alameda	5	3,870 00	—	—	5	3,870 00	13	2,565 38	23	2,004 00
Alameda	7	3,854 28	—	—	8	3,960 00	38	2,470 02	118	2,091 08
Alameda	1	3,360 00	1	4,000 00	1	3,300 00	2	2,200 00	4	2,300 00
Alameda	1	3,300 00	—	—	1	3,300 00	5	2,100 00	6	1,916 67
Alameda	23	3,605 86	1	3,100 00	24	3,597 28	145	2,330 96	280	2,038 45
Alameda	2	3,750 00	2	2,600 00	4	3,175 00	10	2,355 00	22	2,002 27
Alameda	5	3,540 00	—	—	5	3,540 00	30	2,421 67	48	2,100 00
Alameda	7	4,085 71	—	—	7	4,085 71	44	2,400 00	52	2,052 60
Alameda	4	2,745 00	—	—	4	2,745 00	4	2,078 75	13	1,908 77
Alameda	5	4,090 00	—	—	5	4,090 00	63	2,660 48	95	2,285 89
Alameda	3	4,100 00	—	—	3	4,100 00	20	2,440 00	34	2,060 59
Alameda	5	2,812 83	—	—	5	2,812 83	6	2,239 16	15	1,842 94
Alameda	3	3,366 66	—	—	3	3,366 66	8	2,293 75	14	2,071 42
Alameda	71	4,091 61	8	4,014 71	903	4,020 76	1,383	2,452 17	3,027	2,317 47
Alameda	2	3,205 00	1	2,700 00	3	3,036 67	12	2,207 43	23	2,069 13
Alameda	3	4,400 00	—	—	3	4,400 00	23	2,619 56	39	2,067 94
Alameda	1	2,800 00	—	—	1	2,800 00	1	2,200 00	4	1,975 00
Alameda	9	3,171 55	—	—	9	3,171 55	16	2,482 81	37	1,945 13
Alameda	1	3,300 00	—	—	7	3,300 00	24	2,295 00	56	2,051 25
Alameda	3	3,300 00	—	—	3	3,300 00	4	2,325 00	12	1,912 50
Alameda	5	3,602 00	—	—	5	3,602 00	37	2,559 62	35	2,231 37
Alameda	3	3,283 33	—	—	3	3,283 33	12	2,487 50	27	1,974 07
Alameda	824	\$2,249 94	—	—	—	—	—	—	—	—
Alameda	16	2,103 12	—	—	—	—	—	—	—	—
Alameda	74	2,219 42	—	—	—	—	—	—	—	—
Alameda	10	2,000 00	—	—	—	—	—	—	—	—
Alameda	36	2,206 72	—	—	—	—	—	—	—	—
Alameda	156	2,183 39	—	—	—	—	—	—	—	—
Alameda	6	2,266 67	—	—	—	—	—	—	—	—
Alameda	11	2,040 91	—	—	—	—	—	—	—	—
Alameda	425	2,137 91	—	—	—	—	—	—	—	—
Alameda	32	2,108 25	—	—	—	—	—	—	—	—
Alameda	78	2,223 72	—	—	—	—	—	—	—	—
Alameda	96	2,211 83	—	—	—	—	—	—	—	—
Alameda	158	2,441 26	—	—	—	—	—	—	—	—
Alameda	54	2,201 11	—	—	—	—	—	—	—	—
Alameda	21	1,984 72	—	—	—	—	—	—	—	—
Alameda	22	2,132 27	—	—	—	—	—	—	—	—
Alameda	4,410	2,359 71	—	—	—	—	—	—	—	—
Alameda	35	2,116 55	—	—	—	—	—	—	—	—
Alameda	62	2,272 57	—	—	—	—	—	—	—	—
Alameda	5	2,020 00	—	—	—	—	—	—	—	—
Alameda	53	2,107 45	—	—	—	—	—	—	—	—
Alameda	80	2,124 38	—	—	—	—	—	—	—	—
Alameda	16	2,015 63	—	—	—	—	—	—	—	—
Alameda	62	2,374 32	—	—	—	—	—	—	—	—
Alameda	39	2,132 05	—	—	—	—	—	—	—	—

Nevada.....	3	2,833 33				3	3,833 33	6	2,166 66	14	1,950 00	20	2,015 00
Orange.....	9	4,200 00				9	4,200 00	91	2,811 25	142	2,302 30	233	2,601 07
Placer.....	3	3,686 33				3	3,686 33	18	2,772 22	30	2,070 00	48	2,333 33
Plumas.....	3	3,068 67				3	3,068 67	1	2,200 00	9	2,133 33	10	2,140 00
Riverside.....	12	3,358 00				12	3,358 00	62	2,229 68	107	1,904 79	169	2,023 98
Sacramento.....	9	3,365 55				10	3,359 00	74	2,453 61	161	2,293 92	235	2,344 21
San Benito.....	1	4,000 00				1	4,000 00	6	2,850 00	14	1,975 00	20	2,237 50
San Bernardino.....	11	3,490 90				13	3,357 69	117	2,214 53	173	1,844 47	290	1,993 77
San Diego.....	20	3,442 50				24	3,356 25	109	2,409 35	176	2,170 36	285	2,267 32
San Francisco.....	17	3,484 35				17	3,484 35	269	2,705 36	382	2,390 83	651	2,520 80
San Joaquin.....	8	3,800 00				8	3,800 00	65	2,794 16	107	2,266 46	172	2,465 88
San Luis Obispo.....	6	3,441 67				7	3,207 15	16	2,543 75	37	1,995 95	53	2,161 32
San Mateo.....	7	3,722 85				7	3,722 85	51	2,565 45	71	2,230 47	122	2,370 50
Santa Barbara.....	6	3,900 00				7	3,742 86	42	2,470 24	79	2,205 70	121	2,297 52
Santa Clara.....	9	3,800 00				11	3,666 65	92	2,237 08	200	2,073 71	292	2,124 50
Santa Cruz.....	3	3,190 00				3	3,190 00	27	2,448 88	43	2,180 27	70	2,283 88
Shasta.....	3	3,406 67				3	3,406 67	11	2,403 81	18	1,940 27	29	2,117 22
Sierra.....	1	3,200 00				1	3,200 00	3	2,100 00	3	1,960 67	6	2,033 34
Siskiyou.....	9	3,033 00				9	3,033 00	10	2,178 00	30	1,883 33	40	1,957 00
Solano.....	7	3,690 00				7	3,490 00	20	2,267 50	48	2,003 54	68	2,081 19
Sonoma.....	9	3,455 55				9	3,455 55	47	2,362 34	100	1,980 42	147	2,102 53
Stanislaus.....	9	3,358 66				10	3,320 99	39	2,398 71	78	2,066 02	117	2,176 92
Sutter.....	3	3,400 00				4	3,075 00	16	2,953 12	22	1,981 81	38	2,096 05
Tehama.....	3	3,733 00				3	3,733 00	11	2,750 00	22	1,990 91	33	2,243 94
Trinity.....	1	2,700 00				1	2,700 00	1	2,100 00	4	1,850 00	5	1,900 00
Tulare.....	10	3,504 00				10	3,504 00	57	2,358 77	97	1,922 37	154	2,083 89
Tuolumne.....	2	3,225 00				2	3,225 00	4	2,237 50	12	1,950 83	16	2,022 50
Ventura.....	7	3,474 28				7	3,474 28	29	2,134 48	55	2,044 54	84	2,075 59
Yolo.....	4	3,030 00				4	3,030 00	13	2,581 53	23	2,147 82	36	2,304 44
Yuba.....	2	3,750 00				2	3,750 00	12	2,181 50	14	1,973 42	26	2,069 46
Totals.....	407	\$3,607 30	32	\$3,208 15	439	\$3,578 20	3,492	\$2,436 27	6,396	\$2,212 64	10,388	\$2,287 81	

HIGH SCHOOLS.

TABLE No. 77.

Assessed Valuation and True Wealth per Pupil in Average Daily Attendance, by Counties, 1924-25 and 1925-26.

	Counties				Assessed valuation per pupil in average daily attendance				True wealth* per pupil in average daily attendance			
					1924-25				1925-26			
					Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank
Alameda				\$20,844	50			\$20,996	47	\$46,777	52
Albany				27,472	42			25,794	42	45,787	54
Alameda				26,658	43			25,637	43	61,071	42
Calaveras				40,369	21			35,879	25	73,453	35
Colusa				49,559	11			46,554	12	108,090	12
Contra Costa				38,701	25			37,245	21	95,276	16
Del Norte				119,755	3			106,018	3	217,736	2
El Dorado				62,776	6			53,551	10	125,551	5
Fresno				28,217	41			26,229	40	53,090	49
Glenn				51,344	10			50,990	11	96,240	15
Humboldt				37,195	27			35,290	27	77,506	30
Imperial				33,886	32			34,108	28	80,643	25
Kern				47,711	12			55,027	9	79,519	28
Kings				58,320	8			61,663	7	130,009	4
Los Angeles				30,453	38			28,285	39	50,634	18
Maricopa				23,071	45			23,440	45	53,369	48
Mariposa				47,552	13			35,545	26	79,219	29
Monterey				41,521	18			40,322	18	85,225	22
Madera				41,048	19			39,095	19	102,619	14
Mendocino				21,854	47			20,326	50	45,989	53
Merced				73,589	4			66,383	5	113,214	9
Middle				31,364	37			30,832	37	75,758	31
Modoc				34,018	31			31,030	36	75,597	32
Monroe				41,776	17			43,335	13	92,836	17
Monterey				612,595	1			192,789	1	1,225,190	1
Moreno				40,316	22			37,659	20	88,180	19
Napa				33,598	34			32,233	34	62,357	39

Novada.....	18,811	53	19,149	51	31,352	57
Orange.....	39,774	23	36,492	23	112,707	10
Placer.....	20,759	51	20,526	48	59,311	44
Plumas.....	123,223	2	110,746	2	176,033	3
Riverside.....	19,406	52	19,011	52	59,838	43
Stockton.....	34,853	30	33,753	30	66,022	36
San Benito.....	38,219	26	34,037	23	84,932	23
San Bernardino.....	17,690	56	17,674	55	52,886	50
San Diego.....	15,259	57	17,058	57	55,915	45
San Francisco.....	59,192	7	58,244	8	123,833	6
San Joaquin.....	33,810	33	33,035	32	84,737	24
San Luis Obispo.....	30,377	24	40,643	16	85,602	21
San Mateo.....	21,685	48	18,786	53	54,953	46
Santa Barbara.....	34,951	28	36,377	24	87,377	20
Santa Clara.....	21,379	49	20,436	49	54,248	47
Santa Cruz.....	18,791	54	17,925	54	37,583	56
Shasta.....	31,570	35	33,217	31	82,107	26
Sierra.....	56,183	9	62,870	6	112,365	11
Siskiyou.....	34,923	29	31,127	35	73,739	34
Solano.....	29,816	40	25,915	41	64,635	38
Sonoma.....	18,062	55	17,448	56	61,984	40
Stanislaus.....	23,731	46	23,273	46	65,393	37
Sutter.....	40,873	20	36,585	22	74,314	33
Tehama.....	31,372	36	32,759	33	61,801	41
Trinity.....	68,854	5	70,748	4	114,756	8
Tulare.....	25,359	44	21,279	44	42,778	55
Tuolumne.....	31,313	39	28,368	38	52,189	51
Ventura.....	42,231	16	40,989	14	105,577	13
Yolo.....	42,878	15	40,491	17	119,370	7
Yuba.....	44,955	14	40,834	15	84,232	25
Totals.....	35,480	--	34,685	--	77,955	--

*True wealth per pupil derived from data reported by State Board of Equalization.

**Data for 1925-26 not available at time of printing.

HIGH SCHOOLS.

TABLE No 78.

County Tax Rate Levied and True Tax Rate for High Schools, by Counties, 1924-25 and 1925-26.

Counties	County high school tax rate					
	1924-25				1925-26	
	Rate levied	Rank	True rate*	Rank	Rate levied	Rank
Alameda.....	.265	18	.1181	20	.27	25
Alpine.....						
Amador.....	.20	35	.12	18	.20	38
Butte.....	.25	23	.1091	25	.27	25
Calaveras.....	.26	20	.1430	11	.28	20.5
Celusa.....	.15	48.5	.0688	49	.15	50
Contra Costa.....	.175	45	.0711	46	.18	45.5
Del Norte.....	.57	1	.3135	1	.60	1.5
El Dorado.....	.10	53	.05	53	.36	8.5
Fresno.....	.23	28	.1222	16	.23	32.5
Glenn.....	.18	41.5	.0960	31	.19	42.5
Humboldt.....	.1647	46	.0790	39	.176	47
Imperial.....	.177	44	.0744	41.5	.198	40
Inyo.....	.28	14	.1680	6	.28	20.5
Kern.....	.092	54	.0410	56	.10	55
Kings.....	.21	32	.0706	47	.22	35.5
Lake.....	.26	20	.1170	21	.25	28
Lassen.....	.15	48.5	.0900	33.5	.17	48
Los Angeles.....	.13	50	.0633	50	.139	52
Madera.....	.18	41.5	.0720	43.5	.14	51
Marin.....	.27	16.5	.1283	13	.28	20.5
Mariposa.....	.08	55	.0520	52	.55	3
Mendocino.....	.295	12	.1221	17	.334	12
Merced.....	.20	35	.0900	33.5	.20	38
Modoc.....	.32	10	.1440	10	.30	16
Monrovia.....						
Monterey.....	.19	38	.0869	35	.19	42.5
Napa.....	.19	38	.1024	29	.19	42.5
Nevada.....	.45	2.5	.2700	2.5	.15	4
Orange.....	.24	25.5	.0847	37	.21	29.5
Placer.....	.20	35	.0700	48	.30	16
Plumas.....	.065	56	.0455	55	.09	56
Riverside.....	.35	6	.1135	23	.35	10
Sacramento.....	.155	47	.0818	38	.1656	49
San Benito.....	.38	5	.1710	4	.60	1.5
San Bernardino.....	.347	7	.1161	22	.368	7
San Diego.....	.34	8.5	.0928	32	.34	11
San Francisco.....	.101	52	.0483	54	.13005	53
San Joaquin.....	.18	41.5	.0718	45	.20	38
San Luis Obispo.....	.23	28	.1058	27	.225	34
San Mateo.....	.30	11	.1184	19	.30	16
Santa Barbara.....	.10	38	.0760	40	.18	45.5
Santa Clara.....	.26	20	.1025	28	.28	20.5
Santa Cruz.....	.34	8.5	.1700	5	.36	8.5
Shasta.....	.223	30	.0857	36	.232	31
Sierra.....	.12	51	.0600	51	.11	54
Siskiyou.....	.28	14	.1326	12	.33	13.5
Solano.....	.23	28	.1091	26	.23	32.5
Sonoma.....	.14	4	.1282	14	.42	5
Stanislaus.....	.28	14	.1016	30	.28	20.5
Butter.....	.27	16.5	.1485	8	.33	13.5
Tehama.....	.22	31	.1117	24	.22	35.5
Trinity.....	.45	2.5	.2700	2.5	.37	6
Tulare.....	.25	23	.1482	9	.26	2.7
Tuolumne.....	.25	23	.1500	7	.28	20.5
Ventura.....	.18	41.5	.0720	43.5	.19	42.5
Yolo.....	.207	33	.0744	41.5	.24	20.5
Yuba.....	.24	25.5	.1281	15	.27	25
Medians.....	.2205		.10246		.2167	

*True rate obtained by multiplying actual rate levied by assessment ratio reported by State Board of Equalization; assessment ratio reported for 1920.

HIGH SCHOOLS.

TABLE No. 79.

Tax Rate* Necessary to Levy on True Wealth to Raise \$60 per Pupil in Average Daily Attendance, by Counties, 1924-25.

Counties	Rate necessary to levy	Rank
Alameda.....	.14	5
Alpine.....		
Amador.....	.14	5
Butte.....	.11	16.5
Calaveras.....	.09	25.5
Colusa.....	.06	49
Contra Costa.....	.07	42
Del Norte.....	.03	56
El Dorado.....	.06	49
Fresno.....	.12	10.5
Glenn.....	.07	42
Humboldt.....	.09	25.5
Imperial.....	.08	34
Inyo.....	.08	34
Kern.....	.05	54
Kings.....	.07	42
Lake.....	.12	10.5
Lassen.....	.08	34
Los Angeles.....	.08	34
Madera.....	.07	42
Marin.....	.14	5
Mariposa.....	.06	49
Mendocino.....	.09	25.5
Merced.....	.09	25.5
Modoc.....	.07	42
Mono.....	.01	57
Monterey.....	.08	34
Napa.....	.11	16.5
Nevada.....	.21	1
Orange.....	.06	49
Placer.....	.11	16.5
Plumas.....	.04	55
Riverside.....	.11	16.5
Sacramento.....	.10	21
San Benito.....	.08	34
San Bernardino.....	.12	10.5
San Diego.....	.12	10.5
San Francisco.....	.06	49
San Joaquin.....	.08	34
San Luis Obispo.....	.08	34
San Mateo.....	.12	10.5
Santa Barbara.....	.08	34
Santa Clara.....	.12	10.5
Santa Cruz.....	.17	2
Shasta.....	.08	34
Sierra.....	.06	49
Siskiyou.....	.09	25.5
Solano.....	.10	21
Sonoma.....	.11	16.5
Stanislaus.....	.10	21
Sutter.....	.09	25.5
Tehama.....	.11	16.5
Trinity.....	.06	49
Tulare.....	.15	3
Tuolumne.....	.13	7
Ventura.....	.06	49
Yolo.....	.06	49
Yuba.....	.08	34
Average.....	.09	

*Rate necessary to levy on each \$100 of true wealth (non-operative property). Five per cent of true wealth deducted, and one cent added to rate when a fraction of a cent occurs in the rate computed. See Section 1818, Political Code.

HIGH SCHOOLS.

TABLE No. 80.

Per Cent of General County Tax Devoted to High Schools, Outstanding Bonded Indebtedness, Bonded Debt per Pupil in Average Daily Attendance, and Per Cent which Bonded Indebtedness for High Schools is of True Wealth, by Counties, 1924-25 and 1925-26.

County	Per cent of general county tax devoted to high schools			Outstanding bonded indebtedness for high schools							Bonded debt per pupil in average daily attendance			Per cent which bonded debt for high schools is of true wealth 1924-25		
	1924-25		1925-26		1924-25			1925-26			1924-25		1925-26			
	Per cent	Rank	Per cent	Rank	Amount	Rank	Number of districts with bonded debt	Amount	Rank	Number of districts with bonded debt	Amount	Rank	Amount		Rank	
Alameda	17.06	6	17.06	6	\$5,532,000	2	7	\$6,797,750	2	7	\$349.51	27	\$403.24	21	.75	14
Albany	8.01	45	8.69	41	14,000	46	1	13,000	47	1	57.14	44	49.61	46	.12	41
Alameda	9.35	32	9.96	28	575,500	22	3	554,500	22	3	418.24	21	389.66	24	.68	16.5
Colusa	8.78	38	8.95	37	200,000	52.5	4	60,000	42	1	681.10	52.5	30.15	48		52.5
Colusa	7.30	49	7.35	51	200,000	32	4	291,500	34	4	614.98	5	614.98	7	.63	22.5
Colusa	9.58	31	8.40	44	352,000	29	6	1,644,000	10	6	158.34	40	691.04	4	.17	39.5
Del Norte	23.49	1	25.24	1		52.5						52.5		53		52.5
El Dorado	19.13	3	15.30	7		52.5						52.5		53		52.5
El Dorado	11.49	24	11.88	20	2,907,000	4	16	2,871,500	4	5	477.50	16	454.49	19	.90	6.5
El Dorado	10.36	28	9.10	34	140,000	36	3	133,000	38	3	312.50	33	266.53	35	.32	35
El Dorado	6.45	52	7.70	59	605,000	20	2	570,000	21	2	431.83	20	383.83	25	.56	25
Imperial	9.27	35	9.25	33	655,500	17	5	788,500	16	6	529.48	13	631.81	5	.66	19
Imperial	15.95	7	14.31	10	322,150	31	4	304,300	31	4	1,317.91	1	1,470.04	1	1.70	1
Kern	6.65	53	8.78	39.5	589,000	21	5	531,500	23	5	218.47	37	181.96	39	.17	39.5
Kings	9.00	37	9.04	36	655,000	18	3	616,000	19	3	772.41	2	694.47	3	.85	8
Lake	12.07	19	9.59	31	96,500	39	4	92,000	39	4	330.48	30	293.92	34	.62	23
Lassen	6.96	51	7.23	52	75,000	40	1	72,000	41	1	271.74	35	190.98	38	.34	33
Los Angeles	11.05	27	12.30	18	33,214,500	1	26	50,285,000	1	25	580.64	6	802.97	2	.68	16.5
Madera	8.11	44	8.24	46	129,000	37	2	151,000	36	3	239.78	36	257.67	37	.23	38
Marin	17.32	5	21.65	4	413,000	27	3	390,000	28	3	356.34	26	309.52	31	.77	12.5
Mariposa	18.75	4	22.82	2	7,200	48	1	6,600	49	1	114.29	41	92.96	42	.10	42.5
Merced	13.34	14	13.77	14	48,500	41	2	44,750	43	2	56.79	45	53.27	44	.07	45
Merced	7.07	50	6.83	53	328,250	30	3	331,000	30	3	346.62	28	314.33	30	.46	29

Modoc	12.65	17	11.41	21	52.5	3	3	3	26	3	456 12	18	53	52.5	53	52.5
Modoc	8.73	39	8.78	39.5	25	3	3	3	26	3	456 12	18	23	394 56	23	52
Monterey	8.58	40	8.86	38	28	3	3	3	29	3	564 22	9	12	512 48	12	27
Napa																6.5
Nevada	13.87	12	13.88	12	35	2	2	2	37	2	404 41	24	22	399 72	22	2
Orange	15.00	9	15.03	8	10	6	6	6	9	9	338 83	29	18	466 92	18	36
Placer	22.64	2	20.99	5	43,000	2	2	2	32	3	58 82	42	29	350 00	29	42.5
Plumas	3.94	55	3.60	55	52.5							52.5	53			52.5
Riverside	11.74	21	12.54	17	15	10	10	10	17	10	320 51	32	33	299 88	33	26
Sacramento	12.62	18	13.87	13	7	6	6	6	8	6	545 23	52.5	14	498 03	14	10.5
San Benito	15.78	8	22.57	3	52.5							52.5	53			52.5
San Bernardino	11.79	20	11.91	19	8	8	8	8	7	8	405 18	23	15	492 61	15	12.5
San Diego	12.70	16	12.83	16	5	7	7	7	5	8	464 02	17	17	468 02	17	10.5
San Francisco	2.54	56	2.32	58	3	1	1	1	3	1	412 32	22	26	375 49	26	34
San Jose	7.82	47	8.12	49	11	6	6	6	13	6	321 67	31	32	300 89	32	32
San Joaquin	10.11	29	9.87	29	23	5	5	5	24	5	571 77	7	8	548 93	8	18
San Luis Obispo																
San Mateo	11.06	26	11.21	25	12	6	6	6	12	6	535 28	12	9	542 21	9	4
Santa Barbara	10.05	30	9.07	35	14	4	4	4	15	4	571 60	9	10	535 73	10	20
Santa Clara	14.50	11	14.90	9	6	9	9	9	6	9	494 48	15	20	445 78	20	3
Santa Cruz	9.51	33	9.68	30	34	3	3	3	35	2	160 20	39	41	143 77	41	30
Shasta	7.93	46	8.18	48	43.5	1	1	1	45	1	58 71	43	43	54 90	43	45
Sierra	4.45	54	4.33	54	52.5							52.5	53			52.5
Siskiyou	11.41	25	11.30	24	43.5	1	1	1	44	2	49 75	47	45	53 18	45	45
Solano	11.68	22	11.38	22	24	5	5	5	25	5	444 44	19	27	370 53	27	15
Sonoma	13.58	13	12.97	15	13	6	6	6	14	6	391 81	25	28	366 08	28	21.5
Stanislaus	14.78	10	14.13	11	19	8	8	8	20	8	276 11	34	36	258 11	36	31
Sutter	8.50	41	8.30	45	33	2	2	2	33	2	636 42	4	11	517 42	11	84
Tehama	8.36	42	8.23	47	38	2	2	2	40	2	181 32	38	40	171 75	40	37
Trinity	12.86	15	10.57	27	52.5							52.5	53			52.5
Tulare	16.82	23	11.32	23	9	9	9	9	11	9	507 65	14	13	501 61	13	3
Tuolumne	8.21	33	9.53	32	47	7	7	7	48	1	22 44	48	49	22 44	49	48
Ventura	9.12	36	8.43	43	16	3	3	3	18	7	542 01	11	16	474 83	16	28
Yolo	7.64	48	8.62	42	26	3	3	3	27	3	689 49	3	6	629 13	6	24
Yuba	9.45	34	10.59	26	45	1	1	1	46	1	50 40	46	47	39 41	47	47
Totals	9.41		9.41			230	\$92,481,475	224	\$461 93					\$553 56		59

HIGH SCHOOLS.

TABLE No. 81.

Valuation of Property per Pupil, Ratio of Bonded Debt to Property Valuation, and Expenditure per Pupil in Average Daily Attendance, by Counties, 1924-25 and 1925-26.

Counties	Valuation of property per pupil in average daily attendance				Ratio of bonded indebtedness to valuation of property				Expenditure* per pupil in average daily attendance**			
	1924-25		1925-26		1924-25		1925-26		1924-25		1925-26	
	Amount	Rank	Amount	Rank	Ratio	Rank	Ratio	Rank	Amount	Rank	Amount	Rank
Alameda.....	\$364.23	51	\$479.66	49	.96	1	.84	3	\$144.68	56	\$151.28	55
Alameda.....	563.98	39	590.84	42	.10	45.5	.08	47	225.94	26	235.76	21
Amador.....	789.27	24	769.39	26	.54	19	.51	23.5	190.56	42	184.29	46
Calaveras.....	129.02	55	427.88	51		52.5	.72	8	223.70	22	223.59	31
Colusa.....	588.47	37	1,015.28	8	.11	44	.61	17	339.31	7	360.97	9
Contra Costa.....	557.98	40	735.68	30	.28	36.5	.94	1	200.20	36	198.72	40
Del Norte.....	963.34	14	878.87	20		52.5		53	332.91	5	342.28	5
El Dorado.....	473.10	40	379.79	52		52.5		53	279.18	10	218.93	33
Fresno.....	929.59	16	894.68	19	.51	23.5	.51	23.5	168.22	51	169.30	53
Glen.....	812.41	22	849.29	22	.38	31	.31	38.5	248.85	18	233.09	23
Humboldt.....	487.93	48	773.81	24	.89	2	.50	25	190.53	43	198.80	39
Imperial.....	991.02	9	1,208.76	4	.53	20.5	.72	22	277.48	11	302.90	8
Inyo.....	1,681.62	1	1,932.46	1	.80	4	.56	5	302.00	8	340.92	6
Kern.....	953.16	15	991.39	11	.23	39.5	.18	43	253.13	16	256.20	12
Kings.....	1,114.45	4	1,065.85	7	.69	12	.65	12.5	222.09	28	230.71	26
Lake.....	633.70	34	606.52	40	.52	22	.48	28	259.52	13	252.69	15
Lassen.....	858.19	19	715.41	32	.32	34	.26	40.5	281.05	9	256.09	13
Los Angeles.....	815.63	21	949.46	16	.71	10	.85	2	191.86	40	198.23	41
Madera.....	680.80	30	639.03	37	.35	32	.40	35.5	220.18	30	229.28	27
Marin.....	713.58	29	695.07	34	.50	25	.45	30	187.80	44	187.22	43
Mariposa.....	492.06	47	553.17	45	.23	39.5	.17	44	432.75	2	390.54	3
Mendocino.....	329.52	52	341.28	53	.17	41	.16	45	245.06	19	252.55	16
Merced.....	1,035.33	7	1,000.55	9	.33	33	.31	38.5	230.86	23	228.96	28
Monterey.....	723.62	27	803.59	23		52.5		53	347.21	4	336.87	7
Monterey.....	989.86	10	922.57	17	.46	28	.43	31.5	253.55	15	242.91	19
Napa.....	1,074.63	6	1,077.75	6	.53	20.5	.48	28	180.07	48	203.27	36

Nevada.....	536 34	42	553 37	44	.75	8	.72	8	164 44	53	173 36	51
Orange.....	1,111 02	5	1,103 10	5	.30	35	.40	35.5	227 85	34	230 74	25
Placer.....	309 71	43	310 74	46	.12	52.5	.69	53	211 59	1	222 04	32
Pumas.....	1,193 08	3	1,200 17	2	-----	-----	-----	-----	451 01	1	412 53	1
Riverside.....	633 23	35	706 72	33	.51	23.5	.42	33	197 38	38	186 59	44
Sacramento.....	720 23	28	958 99	15	.76	52.5	.72	8	194 39	39	188 89	42
San Benito.....	282 90	53	254 09	55	-----	-----	-----	53	175 09	49	185 75	45
San Bernardino.....	823 09	20	772 06	25	.49	26.5	.64	14.5	171 76	50	171 07	52
San Diego.....	605 73	36	734 03	31	.77	6	.64	14.5	155 86	55	154 13	54
San Francisco.....	503 50	45	507 24	43	.82	3	.66	11	**159 03	54	174 27	50
San Jose.....	738 57	25	741 45	29	.44	29	.41	34	184 92	45	202 31	38
San Joaquin.....	910 96	18	992 37	10	.63	13	.55	19.5	263 49	12	249 82	17
San Luis Obispo.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
San Mateo.....	970 58	13	858 65	21	.55	18	.63	16	257 57	14	202 61	37
Santa Barbara.....	983 70	11	990 31	12	.58	14.5	.54	21	191 67	41	227 72	29
Santa Clara.....	633 91	33	605 98	41	.78	5	.74	6	167 22	52	146 94	56
Santa Cruz.....	568 38	38	611 89	39	.28	36.5	.23	42	224 85	27	232 16	24
Shasta.....	466 50	50	474 86	50	.13	42	.12	46	227 28	25	241 03	20
Sierra.....	55 29	56	57 93	56	-----	52.5	-----	53	372 09	3	409 72	2
Siskiyou.....	724 07	26	767 88	27	.07	47	.07	48	220 21	29	247 59	18
Solano.....	772 54	23	733 27	28	.58	14.5	.49	26	183 36	47	179 69	48
Sonoma.....	542 84	41	630 61	38	.72	9	.58	18	184 90	46	176 19	49
Stanislaus.....	639 28	32	604 80	35	.43	30	.37	37	198 04	37	181 15	47
Sutter.....	1,290 31	2	1,204 20	3	.49	26.5	.43	31.5	244 81	20	269 82	10
Tehama.....	672 28	31	655 51	36	.27	38	.26	40.5	249 74	17	253 72	14
Trinity.....	243 88	54	269 79	54	-----	52.5	-----	53	330 48	6	343 74	4
Tulare.....	912 25	17	906 12	18	.56	16.5	.55	19.5	200 53	35	205 15	35
Tuolumne.....	496 95	46	484 90	48	.06	48	.05	49	209 19	33	233 56	22
Ventura.....	974 64	12	984 42	13	.56	16.5	.48	28	217 76	31	226 37	30
Yolo.....	991 87	8	962 97	14	.70	11	.65	12.5	204 33	34	218 49	34
Yuba.....	505 59	44	501 12	47	.10	45.5	.79	4	235 76	21	257 44	11
Totals.....	\$728 64	-----	\$807 65	-----	.69	-----	.73	-----	\$187 35	-----	\$190 91	-----

*Expenditure per pupil is based on total district expenditures, less expenditures for capital outlays and for transfers.

**Expenditures and A. D. A. on account of 7th and 8th grade pupils in Junior high schools included in high school data, excepting in San Francisco city and county.

HIGH SCHOOLS.

TABLE No. 82.

Valuation of Property, by Counties, 1924-25 and 1925-26.

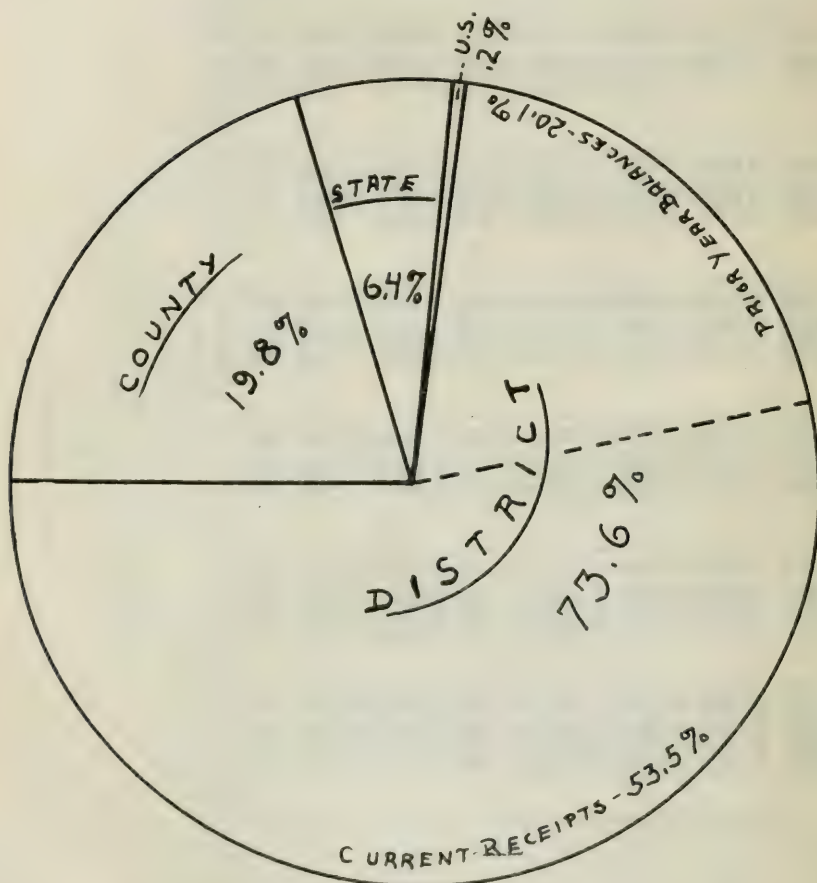
Counties	Lots and school houses		Laboratories, furniture, apparatus and equipment		Library books		Total	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Alameda	\$5,003,424 00	\$7,191,190 00	\$635,311 00	\$710,962 00	\$126,292 00	\$183,993 00	\$5,764,997 00	\$8,086,145 00
Alameda	102,250 00	112,250 00	30,475 00	36,750 00	5,450 00	5,800 00	138,175 00	154,800 00
Alameda	945,165 00	982,695 00	89,615 00	87,885 00	23,700 00	24,257 00	1,058,510 00	1,094,837 00
Alameda	8,200 00	65,000 00	11,775 00	16,615 00	3,800 00	2,250 00	23,775 00	83,865 00
Alameda	218,373 00	430,373 00	36,179 00	40,427 00	8,175 00	10,450 00	262,727 00	481,250 00
Alameda	997,674 00	1,443,894 00	202,746 00	248,729 00	39,953 00	57,549 00	1,240,383 00	1,750,172 00
Alameda	64,000 00	66,200 00	17,900 00	16,550 00	1,911 00	2,500 00	83,811 00	85,250 00
Alameda	52,000 00	52,000 00	16,200 00	12,800 00	8,916 00	8,500 00	77,116 00	73,300 00
Alameda	4,803,381 00	4,094,127 00	750,348 00	848,282 00	105,609 00	110,169 00	5,650,338 00	5,052,578 00
Alameda	312,300 00	370,675 00	43,705 00	45,135 00	7,955 00	7,955 00	363,960 00	422,795 00
Alameda	\$52,500 00	1,004,600 00	112,845 00	123,239 00	18,250 00	21,265 00	683,595 00	1,119,104 00
Alameda	1,060,750 00	1,217,105 00	156,612 00	280,896 00	9,520 00	10,005 00	1,226,882 00	1,508,536 00
Alameda	358,580 00	358,300 00	36,345 00	34,425 00	6,372 00	7,235 00	401,307 00	400,020 00
Alameda	2,000,096 00	2,385,388 00	476,762 00	484,412 00	32,867 00	22,056 00	2,569,725 00	2,895,856 00
Alameda	835,500 00	835,300 00	93,050 00	94,474 00	16,560 00	15,639 00	945,050 00	945,413 00
Alameda	132,875 00	138,575 00	41,790 00	40,690 00	10,375 00	10,575 00	185,040 00	180,840 00
Alameda	207,000 00	222,000 00	20,975 00	36,209 00	8,885 00	11,500 00	236,860 00	260,700 00
Alameda	40,486,196 00	51,702,641 00	4,945,277 00	6,418,038 00	1,215,272 00	1,337,121 00	46,656,745 00	59,457,800 00
Alameda	298,200 00	308,250 00	60,770 00	63,708 00	7,300 00	2,514 00	366,270 00	374,472 00
Alameda	673,600 00	712,077 00	135,330 00	156,875 00	18,110 00	6,831 00	827,040 00	875,783 00
Alameda	22,000 00	23,700 00	7,000 00	13,075 00	2,000 00	2,500 00	31,000 00	39,275 00
Alameda	210,300 00	213,800 00	51,925 00	53,045 00	19,188 00	19,830 00	281,413 00	286,675 00
Alameda	858,150 00	906,150 00	91,075 00	100,115 00	31,230 00	36,314 00	980,455 00	1,051,579 00
Alameda	106,620 00	109,164 00	20,170 00	23,969 00	7,804 00	9,102 00	134,594 00	142,235 00
Alameda	849,900 00	850,900 00	99,740 00	102,600 00	20,425 00	21,880 00	970,065 00	984,380 00
Alameda	657,500 00	682,500 00	34,735 00	45,035 00	10,182 00	10,725 00	702,417 00	738,260 00

Nevada.....	177,000 00	180,000 00	16,800 00	16,960 00	6,792 00	7,233 00	200,592 00	204,193 00
Orange.....	3,738,150 00	4,030,401 00	483,650 00	539,503 00	86,737 00	114,871 00	4,308,537 00	4,684,865 00
Pacer.....	285,800 00	329,800 00	70,200 00	48,200 00	6,600 00	10,160 00	372,600 00	388,160 00
Plumas.....	95,000 00	117,500 00	25,300 00	23,440 00	2,649 00	2,720 00	122,949 00	143,660 00
Riverside.....	1,233,000 00	1,493,975 00	188,775 00	183,250 00	35,285 00	37,278 00	1,457,066 00	1,714,503 00
Sacramento.....	2,212,250 00	2,267,330 00	315,330 00	330,685 00	34,986 00	48,405 00	2,562,566 00	2,647,020 00
San Benito.....	80,000 00	80,000 00	10,900 00	12,300 00	6,700 00	7,050 00	97,600 00	99,350 00
San Bernardino.....	2,697,979 00	2,596,575 00	310,624 00	339,501 00	74,484 00	59,578 00	3,083,087 00	3,015,654 00
San Diego.....	3,021,245 00	3,790,545 00	378,002 00	436,354 00	115,829 00	117,835 00	3,515,076 00	4,344,734 00
San Francisco.....	5,226,919 00	6,563,672 00	474,496 00	442,902 00	114,010 00	138,964 00	5,815,425 00	7,145,538 00
San Joaquin.....	1,976,300 00	2,028,130 00	268,119 00	279,220 00	14,855 00	40,825 00	2,259,274 00	2,348,176 00
San Luis Obispo.....	624,900 00	701,000 00	121,935 00	119,200 00	21,108 00	21,330 00	767,943 00	841,530 00
San Mateo.....	1,613,240 00	1,739,240 00	115,500 00	147,509 00	31,888 00	35,758 00	1,760,628 00	1,922,507 00
Santa Barbara.....	1,405,500 00	1,450,000 00	172,467 00	168,114 00	29,400 00	30,760 00	1,607,367 00	1,648,874 00
Santa Clara.....	2,716,067 00	2,760,067 00	328,853 00	367,119 00	56,162 00	74,790 00	3,101,082 00	3,291,976 00
Santa Cruz.....	555,000 00	641,000 00	92,800 00	96,560 00	20,300 00	28,531 00	674,100 00	766,091 00
Shasta.....	196,500 00	197,500 00	32,570 00	34,450 00	9,310 00	10,230 00	238,380 00	242,180 00
Sierra.....	389,000 00	479,500 00	1,765 00	1,775 00	1,110 00	890 00	2,875 00	2,065 00
Siskiyou.....	688,625 00	744,125 00	28,250 00	32,380 00	9,367 00	7,975 00	436,617 00	519,855 00
Solano.....	1,066,250 00	1,336,750 00	182,500 00	178,915 00	50,797 00	57,070 00	1,299,547 00	1,572,735 00
Sonoma.....	1,175,500 00	1,318,900 00	200,877 00	238,580 00	60,720 00	49,525 00	1,437,097 00	1,607,065 00
Stanislaus.....	497,692 00	515,885 00	60,674 00	65,875 00	8,078 00	8,330 00	566,444 00	590,030 00
Sutter.....	315,000 00	295,000 00	41,950 00	38,090 00	10,113 00	10,488 00	367,063 00	343,488 00
Tehama.....	10,500 00	11,500 00	600 00	600 00	850 00	850 00	11,950 00	12,950 00
Trinity.....	2,077,300 00	2,107,700 00	364,424 00	374,676 00	42,601 00	46,610 00	2,481,325 00	2,598,986 00
Tulare.....	117,300 00	117,700 00	18,455 00	26,530 00	5,875 00	7,069 00	141,630 00	151,290 00
Tuolumne.....	1,046,772 00	1,168,100 00	119,230 00	122,998 00	17,211 00	19,199 00	1,183,213 00	1,310,267 00
Ventura.....	570,200 00	575,200 00	46,800 00	55,510 00	5,900 00	10,627 00	622,900 00	641,337 00
Yolo.....	190,000 00	166,551 00	23,900 00	29,550 00	6,708 00	7,355 00	190,608 00	203,436 00
Totals.....	\$97,875,563 00	\$116,916,250 00	\$12,788,144 00	\$15,023,192 00	\$2,679,354 00	\$2,993,566 00	\$113,343,061 00	\$134,933,008 00

HIGH SCHOOLS.

GRAPH No. 9.

Sources of Total Receipts for High Schools
1924-25.

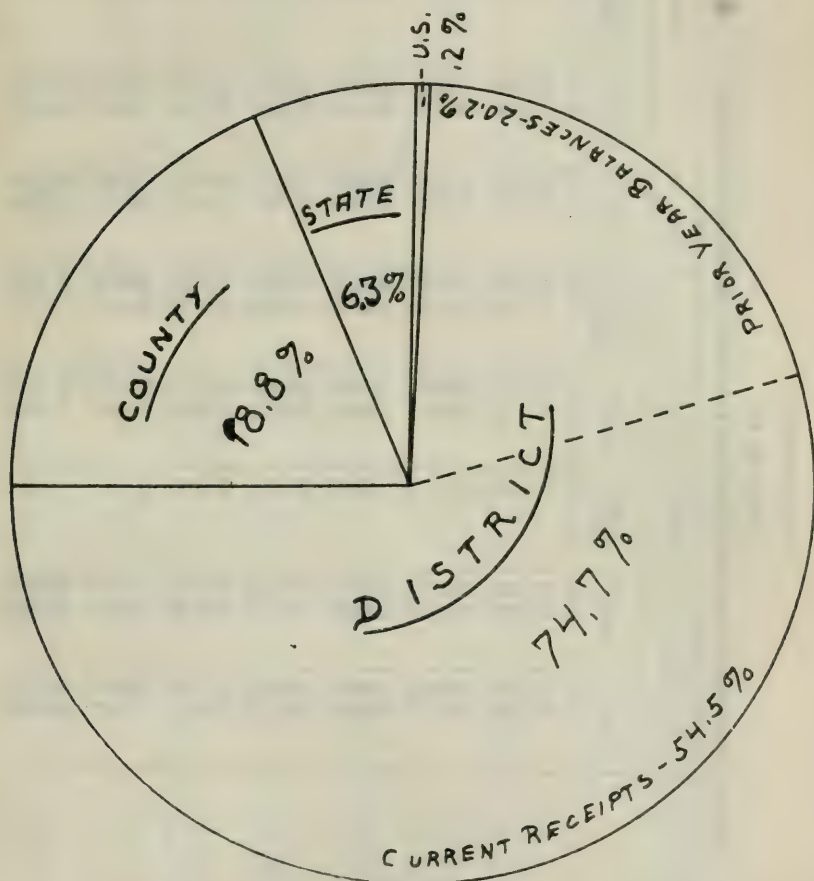


Total receipts by the counties for high school purposes during the school year 1924-25 amounted to \$67,584,855.95. 73.6 per cent of the total receipts, or \$49,765,741.34, was derived from district sources, including current receipts and prior year balances; 19.8 per cent, or \$13,354,947.36, was derived from county sources; 6.4 per cent, or \$4,340,929.50, was derived from state sources; and .2 per cent, or \$123,237.75, was derived from the United States government. For explanation of the sources of high school receipts see footnote, Table 83.

HIGH SCHOOLS.

GRAPH No. 10.

Sources of Total Receipts for High Schools
1925-26.



Total receipts by the counties for high school purposes during the school year 1925-26 amounted to \$76,181,297.99. 74.7 per cent of the total receipts, or \$56,913,884.04, was derived from district sources, including current receipts and prior year balances; 18.8 per cent, or \$14,283,742.58, was derived from county sources; 6.3 per cent, or \$4,824,995.26, was derived from state sources; and .2 per cent, or \$158,676.11, was derived from the United States government. For explanation of the sources of high school receipts see footnote, Table 83.

HIGH SCHOOLS.

TABLE No. 83.

Percentage of Total Receipts for High Schools, Derived from Each Source, by Counties, 1924-25 and 1925-26.

Counties	1924-25					1925-26				
	State ¹	County ²	United States ³	Districts ⁴	Prior year district balances ⁵	State ¹	County ²	United States ³	Districts ⁴	Prior year district balances ⁵
Alameda	8.31	17.65	.49	56.70	16.85	7.38	15.59	.47	52.00	21.56
Alpine	6.29	15.03	13.38	.07	15.23	14.59	15.35	.06	63.86	6.10
Amador	10.35	22.87	.34	45.78	20.06	12.46	24.73	.69	43.89	18.23
Butte										
Calaveras	13.14	29.68		34.88	22.30	6.88	16.36		61.60	15.16
Calaverita	13.17	13.92	.88	40.52	16.51	6.48	9.19	.41	76.92	6.97
Central Coast	9.98	20.73	.06	57.07	12.16	3.66	7.64	.05	81.92	6.73
Colusa	4.82	90.58			4.60	4.19	60.93			34.88
El Dorado	9.81	77.70			12.40	12.06	68.82	1.05		18.07
Fresno	11.05	20.55	.45	56.63	11.92	9.45	16.55	.42	50.18	14.40
Glenn	11.38	26.22	.67	44.46	17.27	10.39	21.84	.59	45.66	21.52
Humboldt	4.94	9.98	.12	78.60	6.36	5.08	10.28	.13	31.98	52.53
Imperial	8.57	15.35	.10	60.29	15.69	8.07	13.68	.19	70.02	8.04
Inyo	15.87	33.25		30.35	20.53	16.32	34.39		29.76	19.53
Kern	4.77	9.62	.04	51.71	33.86	4.97	10.85	.04	65.75	18.39
Kings	4.82	9.62		30.66	54.90	9.39	18.04		52.51	20.06
Lake	14.75	14.02	1.12	30.60	39.51	20.79	18.93	2.33	49.25	8.70
Lassen	10.70	23.31		51.92	14.07	9.98	19.43		64.00	6.59
Los Angeles	4.34	9.89	.09	66.71	18.97	4.44	9.98	.10	61.63	23.85
Madera	12.00	20.67	.75	40.33	26.25	10.68	21.15	.74	51.13	16.30
Marin	6.19	18.35	.28	62.48	12.70	8.30	25.83	.41	38.56	26.90
Mariposa	11.07	69.25			19.68	11.65	85.82			2.53
Mendocino	13.94	26.80	.40	31.49	27.98	14.40	28.93	.39	36.68	19.60
Merced	8.20	19.36		63.10	9.34	11.30	18.51	.12	58.63	11.44
Muske				41.40					42.93	9.27
Napa	16.43	24.65			7.52	15.21	32.56			
Nevada	11.73	88.27			13.84	10.53	86.16			
Monterey	10.03	21.01	.77	56.63	11.26	10.53	20.40	.72	52.94	15.41
Nye	12.75	23.83	.27	41.24	21.91	11.08	19.63	.35	49.30	19.64

Nevada.....	22.72	47.60	27.57	2.02	23.27	48.23	26.43	1.91
Orange.....	7.40	28.55	58.77	5.88	5.62	17.50	64.48	12.31
Placer.....	11.52	48.48	32.63	7.01	5.26	19.38	69.34	5.86
Plumas.....	10.65	11.23	71.11	7.01	6.77	6.89	68.64	13.70
Riverside.....	9.41	17.92	49.16	23.09	11.67	22.43	50.58	14.83
Sacramento.....	8.28	28.71	31.13	31.45	12.09	41.37	33.98	5.72
San Benito.....	14.88	74.15	43	10.97	11.32	10.97	51	6.64
San Bernardino.....	9.47	19.26	38.43	32.55	10.05	20.34	33.81	9.39
San Diego.....	6.90	15.62	35.81	41.53	7.86	17.17	61.35	13.44
San Francisco.....	5.65	89.69	56	5.20	5.57	77.42	84	6.90
San Joaquin.....	11.67	23.90	57.48	6.31	11.14	23.08	59.93	4.48
San Luis Obispo.....	6.10	13.06	36.12	44.57	7.72	16.16	41	34.16
San Mateo.....	6.55	14.66	51.45	27.34	6.33	12.86	70.36	10.45
Santa Barbara.....	7.02	14.46	46.71	31.64	7.81	15.66	58.85	17.49
Santa Clara.....	6.13	12.90	35.26	45.42	7.97	16.38	42	39.76
Santa Cruz.....	11.35	23.48	56.25	8.44	10.38	22.35	56.34	10.43
Shasta.....	10.12	20.13	40.85	28.62	10.62	24.12	45.75	13.09
Sierra.....	9.93	49.53	40.49	.05	26.58	63.27	45.23	10.15
Siskiyou.....	16.17	30.06	38.55	14.77	13.52	27.07	23	13.76
Solano.....	10.33	19.36	60.03	10.05	11.09	18.98	39.51	30.19
Sonoma.....	8.90	21.72	35.72	33.22	13.60	28.74	49.02	7.76
Stanislaus.....	11.74	23.38	53.49	10.98	10.85	20.66	57	18.94
Sutter.....	7.34	26.62	50.63	15.41	9.57	30.52	45.66	14.25
Tehama.....	12.70	21.74	46.20	18.07	14.60	25.57	1.28	3.27
Trinity.....	13.51	76.56	52.61	9.93	14.64	69.58	50.19	15.78
Tulare.....	12.45	28.97	45.80	5.97	11.41	30.55	.07	7.78
Tuolumne.....	13.40	28.06	45.80	12.65	12.83	26.82	49.17	11.13
Ventura.....	9.59	18.73	36.80	35.17	5.85	11.78	77.13	5.24
Yolo.....	5.83	15.04	38.17	40.54	9.13	25.05	.65	7.42
Yuba.....	10.68	29.66	45.47	13.88	10.72	28.34	.37	1.86
Totals.....	6.42	19.76	53.51	20.13	6.33	18.75	.21	20.24

1 Receipts from state sources include totals of unapportioned state secondary school funds of counties, plus one-half of Smith-Hughes receipts.

2 Receipts from county sources include totals of unapportioned county secondary school funds of counties.

3 Receipts from United States include one-half of Smith-Hughes receipts.

4 Receipts from district sources include all receipts from district taxes for maintenance and building and from sale of district bonds, plus miscellaneous district receipts.

5 Prior year district balances constitute balances on hand in district funds at beginning of school year, and comprise moneys received from state, county, federal and district sources, though largely the latter (district).

Nevada.....	1,348 22	15,179 25	31,471 53	18,234 76	---	---	182 40	1,192 36	---	67,608 52
Orange.....	87,696 72	110,434 00	354,700 00	840,097 40	---	---	27,015 06	---	---	1,420,633 18
Phoebe.....	23,103 75	23,103 75	101,383 25	69,869 54	---	---	2,915 57	---	---	212,358 55
Plumas.....	5,041 51	7,662 25	8,080 00	51,165 01	---	---	---	---	---	71,948 77
Riverside.....	196,498 19	76,037 00	151,785 12	332,547 66	8,091 87	75,000 00	12,933 40	13,800 00	240 00	866,933 24
Sacramento.....	362,065 10	90,376 25	328,942 47	323,684 88	---	---	44,718 69	1,106 44	12,749 70	1,163,643 53
San Benito.....	7,399 48	10,935 25	49,960 43	---	---	---	57 49	---	---	87,452 65
San Bernardino.....	386,404 59	108,987 75	226,695 84	433,577 12	---	---	29,422 36	104,699 03	780 00	1,290,496 69
San Diego.....	916,103 88	149,243 25	321,956 02	664,861 32	---	96,000 00	35,080 08	66,500 00	---	2,249,744 55
San Francisco.....	235,146 69	253,282 25	1,587,015 72	---	---	2,442,339 71	6,922 36	283,005 78	---	4,807,712 51
San Joaquin.....	48,714 51	85,178 75	184,624 10	437,599 14	---	---	16,518 90	---	---	772,545 40
San Luis Obispo.....	264,031 78	35,275 25	76,543 00	183,155 90	---	30,000 00	2,551 23	---	578 56	592,135 72
San Mateo.....	232,033 97	55,609 50	131,193 10	280,499 50	55,458 09	94,000 00	6,806 57	---	---	855,600 73
Santa Barbara.....	246,343 81	53,311 75	110,435 00	358,633 51	---	---	7,765 85	11,300 00	280 00	788,069 92
Santa Clara.....	1,033,310 66	132,963 50	297,563 55	519,380 71	---	275,000 00	20,912 27	9,526 05	---	2,278,665 74
Santa Cruz.....	28,068 05	36,149 50	73,198 03	157,990 98	---	---	32,156 54	---	---	327,563 10
Shasta.....	51,832 27	17,824 25	36,465 58	71,560 00	---	---	3,442 13	---	2,456 24	183,580 47
Sierra.....	17 41	3,615 50	3,307 31	14,729 77	---	---	17 10	---	---	21,687 09
Sierraville.....	28,148 61	29,952 50	57,295 20	50,766 21	20,436 14	---	4,901 86	---	---	190,600 52
Siskiyou.....	35,877 66	36,053 25	69,048 17	123,143 22	16,069 00	72,000 00	2,692 51	27,000 00	15,088 92	398,972 73
Solano.....	---	---	---	---	---	---	---	---	---	---
Sonoma.....	292,162 55	74,262 75	189,882 91	284,698 65	---	---	37,178 46	---	---	878,285 32
Stanislaus.....	71,130 38	73,413 00	151,417 40	251,395 93	77,618 28	---	22,787 27	---	3,000 00	650,702 35
Stutter.....	30,000 17	14,760 75	38,250 69	100,671 31	---	---	1,064 01	---	---	195,715 93
Tehama.....	31,307 86	19,777 25	36,727 69	78,440 39	---	---	6,081 06	---	---	172,334 25
Trinity.....	2,351 67	3,199 75	14,771 51	---	---	---	508 39	---	---	20,829 32
Tulare.....	41,883 42	87,331 75	198,819 54	290,434 88	56,205 14	---	22,334 75	1,188 55	---	698,108 03
Tuolumne.....	9,766 35	10,352 00	21,351 30	30,318 50	3,237 08	---	1,863 35	---	---	76,939 18
Ventura.....	170,469 74	46,457 75	90,705 80	174,999 43	---	---	1,968 22	10,848 00	---	446,379 94
Yolo.....	150,406 48	20,085 00	55,367 73	61,337 05	---	72,000 00	11,410 23	---	4,832 15	375,404 64
Yuba.....	18,635 70	13,929 00	38,960 00	42,537 95	15,095 27	---	4,274 57	---	4,680 00	138,112 79
Totals.....	\$13,066,402 29	\$4,217,691 75	\$10,689,254 42	\$22,183,290 95	\$690,627 84	\$14,880,240 18	\$1,096,718 33	\$2,050,839 33	\$177,287 96	\$69,592,353 05

*Includes receipts from state and from United States for Smith-Hughes classes.

HIGH SCHOOLS.

TABLE No. 85.

Distribution of District Receipts and Balances, by Sources and Counties, 1925-26.

Counties	Balance on hand at beginning of school year	Amount received from state apportionments	Amount received from county apportionments	Amount received from district taxes for maintenance	Amount received from district taxes for building	Amount received from sale of district bonds	Amount received from miscellaneous sources*	Amount received by transfer from other counties	Total receipts including balance from previous school year
Alameda	\$1,532,409 22	\$431,452 84	\$954,698 00	\$1,782,229 35	\$5,756 08	\$1,406,000 00	\$107,944 48	\$399 49	\$6,783,571 54
Alpine	5,304 13	12,764 85	13,514 50	53,974 32		2,049 19	207 29		87,874 28
Amador	73,462 54	47,417 28	99,487 20	158,414 55	7,094 97		6,931 85		402,808 39
Calaveras	19,172 83	8,705 99	20,698 94	17,940 27		60,000 00			129,343 91
Colusa	23,859 22	21,489 67	32,360 41	68,172 58		200,000 00	9,235 45		370,052 22
Contra Costa	147,668 75	79,197 19	166,218 22	447,042 44		1,335,000 00	19,104 52		2,267,564 12
Del Norte	35,395 33	4,247 11	61,650 01				102 30		101,454 75
El Dorado	9,900 55	6,035 30	34,727 27				1,150 00		54,813 21
Fresno	324,585 64	203,580 64	370,501 99	1,018,780 80		300,000 00	34,258 91		2,358,417 64
Glenn	43,515 38	19,821 44	41,626 60	40,805 42	51,497 31		2,698 66	234 19	199,909 00
Humboldt	489,280 46	46,045 53	95,179 81	192,630 49	101,730 07		6,001 43		930,877 79
Imperial	50,524 29	49,610 14	78,518 09	279,694 02		155,000 00	7,939 62		624,887 08
Inyo	17,844 85	14,903 67	29,813 00	26,655 29			534 51		89,751 32
Kern	300,177 79	80,556 88	168,863 00	714,522 47	283,245 38	60,000 00	17,055 38	31,397 79	1,656,848 69
Kings	63,082 03	29,533 44	55,506 24	155,375 75			9,554 09	1,906 42	315,247 97
Lake	8,428 94	17,880 76	18,202 12	47,522 84			4,683 56		96,718 22
Lassen	7,409 46	11,214 28	21,842 00	70,315 26			1,680 66		112,411 66
Los Angeles	8,333,714 60	1,516,826 59	3,473,450 50	12,065,851 37	29,777 82	8,205,000 00	429,777 82	13,270 26	36,464,732 70
Madera	31,706 12	19,339 14	33,558 40	90,824 91			11,512 61		194,441 18
Marin	122,834 18	36,031 27	117,980 19	110,158 57	29,609 85		40,100 28	8,679 87	465,374 21
Mariposa	801 05	3,682 30	26,668 80				229 50		31,381 74
Monterey	57,582 18	41,174 62	83,890 62	107,605 32			2,449 45		292,702 19
Merced	39,699 43	38,772 91	62,100 83	202,332 93			1,976 84	41,170 89	388,885 78
Modoc	6,679 89	10,976 58	23,107 10	30,833 41			95 50		73,984 81
Monroe (See 16101 ² , 2d, P. C.)			240 00						73,984 81
Monterey	59,742 58	38,059 40	72,060 00	202,276 28			8,517 97		381,256 23
Napa	42,078 27	23,028 62	41,874 03	105,342 79			1,783 01	1,497 18	215,603 90

Nevada.....	1,258 39	15,400 22	31,012 35	17,358 10	470,000 00	56 38	65,085 44
Orange.....	251,336 61	114,549 34	355,992 00	832,167 41	255,000 00	14,941 81	2,039,987 20
Placer.....	20,879 55	25,500 43	97,480 92	100,212 32	255,000 00	800 67	508,862 89
Plumas.....	22,247 06	9,023 50	9,180 00	92,795 14			133,245 79
Riverside.....	105,419 54	79,452 53	158,854 10	340,350 85	4,246 00		727,905 42
Sacramento.....	51,479 61	101,229 74	372,143 58	354,829 11			943,164 14
San Benito.....	7,045 20	11,417 85	78,920 63				99,046 77
San Bernardino.....	117,586 87	120,612 79	250,617 32	484,014 59	200,000 00	75,188 14	1,319,679 29
San Diego.....	291,891 04	166,734 59	368,667 75	751,307 96			2,227,339 48
San Francisco.....	920,459 72	297,421 50	2,131,145 54		572,637 68	15,910 46	5,445,258 51
San Joaquin.....	39,899 66	92,338 27	210,769 00	527,037 70	1,831,641 03	264,590 72	897,510 63
San Luis Obispo.....	164,118 14	36,115 79	75,300 00	198,025 60		3,949 24	478,458 77
San Mateo.....	104,442 11	63,283 42	124,639 47	313,785 35	300,000 00		1,009,202 37
Santa Barbara.....	125,029 96	54,468 02	110,452 00	392,136 87	84,282 14	5,169 88	729,719 20
Santa Clara.....	750,286 35	142,518 75	304,608 15	636,426 30	20,000 00	31,462 35	1,373,191 71
Santa Cruz.....	40,154 41	38,086 58	79,964 80	169,546 64		28,715 75	369,072 22
Shasta.....	34,861 13	18,623 83	44,054 86	81,411 23		41,319 79	184,316 21
Sierra.....	2,147 15	5,623 56	13,387 45				21,158 16
Siskiyou.....	34,490 97	32,838 59	67,903 29	66,622 87	45,004 35	3,944 00	251,292 44
Solano.....	110,971 67	39,890 01	69,723 78	140,123 96	4,462 16	2,357 44	410,793 45
Sonoma.....	49,220 50	80,650 82	181,820 00	300,521 33			609,439 10
Stanislaus.....	139,868 97	75,055 44	135,504 56	220,569 26	134,314 94	21,626 45	762,665 82
Sutter.....	29,812 55	18,029 47	55,417 35	85,608 20		15,344 65	186,300 51
Tehama.....	4,886 97	19,927 38	35,274 51	81,944 35		402 74	139,654 52
Trinity.....	3,616 77	3,352 97	12,323 72			4,621 71	19,293 46
Tulare.....	62,868 34	91,221 60	212,203 08	395,104 72		9,659 30	771,636 00
Tuolumne.....	10,089 89	11,656 05	24,076 22	42,946 49	938 02	652 11	90,358 78
Ventura.....	45,092 44	50,365 42	101,456 38	193,191 15	67,810 00	53,334 49	874,749 30
Yolo.....	18,732 16	21,376 84	59,847 15	90,109 35	54,000 00	4,909 87	255,947 16
Yuba.....	2,902 29	16,190 81	43,425 00	47,517 51		5,632 76	155,447 87
Totals.....	\$15,416,802 33	\$4,666,299 15	\$12,034,361 83	\$25,855,506 39	\$859,760 77	\$13,397,756 79	\$78,833,261 24

*Includes receipts from state and from United States for Smith-Hughes classes.

HIGH SCHOOLS.

TABLE No. 88.

Distribution of District Expenditures by Objects and Classes, 1924-25.

County	General control	Teachers' salaries	Other expenses of instruction	Library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary agencies and activities	Laboratory supplies	Total expenditures except capital outlays and transfer	Capital outlays	Total expenditures except transfers	Transfers to other districts in county	Transfers to other counties	Total expenditures	Balance on hand
Alameda	\$51,811.24	\$2,645,195.05	\$125,441.85	\$27,956.56	\$238,969.00	\$109,746.92	\$21,870.27	\$33,673.93	\$17,331.32	\$3,263,019.16	\$726,677.69	\$3,989,687.85			\$3,989,687.85	\$1,532,490.22
Alpine	315.27	11,884.88	2,012.93	1,178.12	1,280.53	880.72	338.77	1,113.36	570.00	55,834.56	58,769.94	8,114.59			\$6,114.59	5,364.13
Amador	8,810.85	178,994.63	10,173.15	6,727.18	21,401.98	4,705.15	6,501.13	21,534.03	1,941.59	282,214.09	65,449.42	327,664.11			\$327,664.11	73,462.54
Butte	189.91	21,850.00	1,391.36	885.30	1,880.94	296.65	866.50	12,416.63		42,767.18	1,830.04	44,597.22			46,427.22	10,177.83
Calaveras	1,124.40	95,201.62	11,274.05	4,162.66	14,212.07	3,707.44	1,199.80	12,903.76	1,149.22	145,095.00	18,303.31	163,398.31			163,398.31	24,899.22
Colusa	1,168.27	78,400.66	5,212.71	2,570.30	10,311.49	2,851.84	4,278.45	30,808.91	2,924.70	98,881.93	30,832.93	109,814.91		\$259.33	102,074.24	14,058.75
Contra Costa	10.00	15,349.50	996.16	470.97	2,924.36	821.98	464.28	7,833.12	51.98	28,602.95	2,309.66	31,272.61			31,272.61	36,436.13
Del Norte	231.03	31,079.96	1,376.16	1,717.75	3,415.15	941.11	30.90	5,435.25	1,903.31	45,596.78	4,304.74	49,901.40			49,901.40	9,900.55
El Dorado	34,279.47	1,908,657.10	64,034.56	1,178.12	14,017.07	3,707.44	1,199.80	12,903.76	1,149.22	1,908,657.10	1,908,657.10	1,908,657.10	666.00		1,909,323.10	324,578.94
Fresno	1,124.40	95,201.62	11,274.05	4,162.66	14,212.07	3,707.44	1,199.80	12,903.76	1,149.22	145,095.00	18,303.31	163,398.31			163,398.31	24,899.22
Humboldt	6,217.02	176,868.99	8,889.47	8,411.48	23,242.78	6,942.15	921.98	31,712.23	850.00	266,300.91	106,113.15	373,044.06			373,044.06	459,290.46
Imperial	8,020.24	231,925.28	8,490.12	6,320.10	31,040.43	8,936.02	5,033.46	40,677.81	959.08	343,517.72	88,159.36	431,677.08			431,677.08	50,529.29
Inyo	1,043.21	46,631.77	3,767.27	2,570.30	10,311.49	2,851.84	4,278.45	30,808.91	2,924.70	98,881.93	30,832.93	109,814.91			109,814.91	17,844.76
Kern	13,068.74	400,615.38	41,428.34	16,902.17	65,222.10	18,014.46	6,001.88	9,554.29	703,097.37	4,000,049.15	1,199,746.55	5,199,846.12	60,236.88	8,760.69	5,260,112.91	300,177.79
Kings	125,441.85	1,342,577.33	5,332.81	4,254.19	48,798.58	2,962.20	2,967.95	9,082.00	1,630.98	2,922,325.65	200,231.71	4,088,558.36		11,212.19	4,099,770.55	50,810.55
Lake	925.62	58,171.39	2,938.16	1,658.53	5,171.06	1,941.21	1,984.91	3,301.52	791.95	125,780.35	48,787.69	174,568.04			174,568.04	4,828.94
Lassen	514.52	51,024.73	2,127.81	1,896.53	9,931.63	2,733.40	673.15	5,029.40	3,017.51	77,568.71	4,390.38	82,159.09			82,159.09	7,109.46
Los Angeles	799,922.34	9,760,016.81	63,541.44	307,281.44	1,263,004.63	733,508.55	133,441.85	429,227.33	33,476.76	14,340,589.79	8,954,294.24	23,295,184.03	356,114.30		23,651,298.33	8,333,714.60
Madera	7,654.84	13,031.61	5,951.28	1,971.00	11,403.43	2,911.60	1,745.05	18,573.29	754.64	118,457.27	12,872.63	131,029.90		1,489.69	132,519.59	31,706.12
Marina	2,494.85	61,671.31	10,346.55	5,089.26	25,768.00	4,901.29	1,018.79	11,018.79	1,310.40	217,659.15	262,705.76	480,324.91			480,324.91	122,834.91
Mariposa	137.53	10,100.99	1,652.93	1,182.71	702.09	688.74	14.80	13,910.05	27.51	1,784.08	2,063.27	3,847.25			3,847.25	801.05
Merced	1,711.21	130,705.87	6,682.79	2,140.71	21,867.14	5,611.67	2,324.72	29,607.50	1,384.81	200,284.00	34,845.77	235,129.77			235,129.77	57,882.18
Mono	1,980.10	165,361.12	5,787.07	7,338.85	22,627.03	4,161.91	5,847.12	32,341.61	1,078.91	217,022.78	173,428.05	420,450.83			420,450.83	39,699.13
Mono (Sec. 1010 1/2, 14, 15)	684.41	48,416.00	2,100.48	1,562.00	8,896.00	1,381.47	1,019.69	8,878.96	611.44	64,581.11	1,287.45	65,868.56			65,868.56	6,679.89
Monterey	5,491.11	107,097.81	8,631.50	5,349.12	21,277.61	5,041.88	9,386.76	24,845.90	1,881.12	248,483.94	57,241.89	305,725.82			305,725.82	219.75
Napa	2,444.13	83,068.90	5,543.69	2,785.74	14,802.55	5,601.88	1,114.33	2,870.54	638.38	117,766.24	17,404.71	135,171.05		7,892.25	143,063.30	42,078.27
Nevada	2,143.52	45,208.00	1,830.47	1,673.48	6,014.39	937.86	441.95	2,691.64	339.39	61,500.70	3,657.07	65,157.77			65,157.77	1,268.30
Orange	20,216.50	660,607.37	22,107.52	37,302.53	120,674.55	37,147.18	11,338.27	95,065.61	1,912.90	883,722.33	285,324.24	1,169,296.57			1,169,296.57	251,336.61
Palm Springs	5,108.22	9,108.22	2,456.10	2,456.10	2,456.10	2,456.10	2,456.10	2,456.10	2,456.10	11,111.11	14,561.32	25,672.43			25,672.43	5,871.55
Plumas	510.02	32,354.00	4,737.35	1,184.42	4,723.53	1,130.61	1,008.33	736.06		46,451.32	9,247.39	49,701.71			49,701.71	22,247.06
Riverside	13,383.03	388,883.78	3,130.48	10,778.04	47,442.02	43,216.87	6,745.28	43,259.60	2,602.58	539,052.84	222,460.86	761,513.70			761,513.70	105,419.54
Sacramento	18,581.71	453,651.00	25,551.78	21,802.65	88,441.49	20,402.83	7,075.44	34,788.71	2,771.27	744,321.39	338,986.18	1,083,307.57			1,083,307.57	51,479.61
San Benito	25,255.47	46,064.07	5,168.53	2,881.88	9,491.71	543.68	255.20	288.98	607.40	57,671.40	40,107.45	97,778.85		8,656.35	116,435.20	1,045.20
San Bernardino	21,440.33	30,470.34	30,470.34	9,600.36	115,416.71	13,057.08	10,991.29	51,340.76	2,770.44	188,937.36	1,172,927.82	1,361,865.18			1,361,865.18	17,596.89
San Diego	25,255.47	827,340.38	60,459.11	26,754.04	103,935.84	21,316.60	8,202.59	68,318.48	3,450.22	1,139,662.59	818,169.55	1,957,832.14			1,957,832.14	291,891.04
San Francisco	42,463.26	1,789,982.18	9,681.43	79,452.18	10,811.81	3,736.01	29,559.39	41,357.02	6,553.45	2,000,045.81	3,872,714.95	5,872,760.76	14,607.84		5,887,368.60	92,871.75
San Jose	15,578.48	410,613.48	22,919.12	19,803.18	55,710.13	10,421.35	5,749.67	22,773.75	2,112.92	565,880.92	159,884.38	725,765.30			725,765.30	39,890.06
San Luis Obispo	11,125.33	142,496.94	6,143.53	4,685.74	13,673.98	3,952.64	3,262.37	32,075.84	2,108.81	222,125.18	208,632.10	428,017.53		10,080.94	438,108.47	164,118.14
San Mateo	9,705.58	319,223.16	15,077.06	8,932.93	4,867.43	29,091.71	8,850.58	29,677.61	467,229.68	201,929.58	759,158.62			759,158.62	96,442.11	
Santa Barbara	25,321.31	278,554.66	13,181.74	12,082.74	41,755.24	7,585.14	3,230.88	20,830.14	13,038.63	439,429.27	232,540.24	671,969.51			671,969.51	125,029.66
Santa Clara	2,720.12	35,092.08	2,105.78	1,631.09	6,519.75	1,631.09	1,631.09	1,631.09	1,631.09	38,819.66	808,519.66	847,339.34	5,526.05		852,865.39	155,100.55
Santa Cruz	11,602.20	159,326.60	8,281.39	10,541.80	22,292.81	2,002.53	2,295.10	33,242.49	1,031.48	21,915.46	15,793.23	28,708.69			28,708.69	40,151.41
Shasta	1,400.29	71,141.47	2,053.71	1,309.64	7,925.36	3,248.72	1,583.25	821.87	116,111.21	25,578.10	148,710.74			148,710.74	34,861.13	
Siskiyou	147.55	16,880.00	620.80	233.94	671.26	216.21	31.09	416.07		137.476	106.28	106,039.94			106,039.94	2,147.15
Sonoma	2,341.78	100,040.55	5,615.38	499.53	3,963.33	1,000.74	810.74	8,100.74	1,229.12	111,225.71	21,271.91	132,497.62			132,497.62	15,100.55
Stanislaus	5,362.53	181,830.67	7,273.20	4,607.08	28,029.22	10,469.08	3,868.38	10,880.63	1,229.12	202,671.37	30,777.34	233,448.71		1,852.15	235,300.86	11,097.17
San Diego	8,323.10	351,631.23	36,445.02	14,342.27	36,231.08	10,460.48	40,853.72	54,937.67	395,110.81	817,018.28	2,000.00	10,016.44			829,034.72	40,229.50
San Diego	2,912.96	315,948.78	1,369.79	10,130.53	31,385.72	9,102.91	5,514.81	23,033.86	10,021.92	442,201.21	63,631.07	505,832.28			505,832.28	138,866.97
Sutter	1,587.25	78,191.25	2,653.48	2,299.43	10,998.49	1,820.70	2,291.34	7,145.41	1,092.48	107,921.88	61,082.07	168,973.95			168,973.95	2,842.55
Tehama	2,954.25	89,717.99	3,208.92	2,923.24	11,658.24	4,317.30	1,448.09	19,950.49	506.33	130,359.92	31,087.76	161,447.68			161,447.68	4,896.57
Tulare	176.41	13,560.00	374.38	238.38	789.07	114.55	18.15	1,000.50		16,163.40	17,212.55				17,212.55	9,916.77
Tulare	20.00	350,912.00	17,969.00	13,894.35	49,052.22	17,969.00	17,969.00	5,091.15	5,091.15	350,912.00	17,969.00	368,881.00	1,759.80	42,738.21	370,639.81	68,881.89
Tulare	49.10	36,727.31	1,111.67	5,014.80	2,284.31	915.13	5,014.80	310.16	5,014.80	7,219.15	6,814.91	14,034.06			14,034.06	10,000.00
Yavapai	5,420.40	199,700.00	16,025.91	8,632.09	29,836.63	11,175.35	4,905.42	17,881.07	2,030.75	207,454.65	119,828.65	327,283.30	3,004.20		330,287.50	43,092.44
Yavapai	125.42	88,007.30	7,969.65	2,808.42	17,792.70	512.83	2,281.77	12,012.25	177.55	128,318.09	21,747.44	150,065.53		10,626.05	160,691.58	17,732.16
Yuba	8,635.10	58,003.25	5,730.30	2,532.55	6,235.80	1,109.89	1,127.55	9,505.49	961.55	88,883.22	46,217.28	135,091.30			135,091.30	

TABLE No. 87.

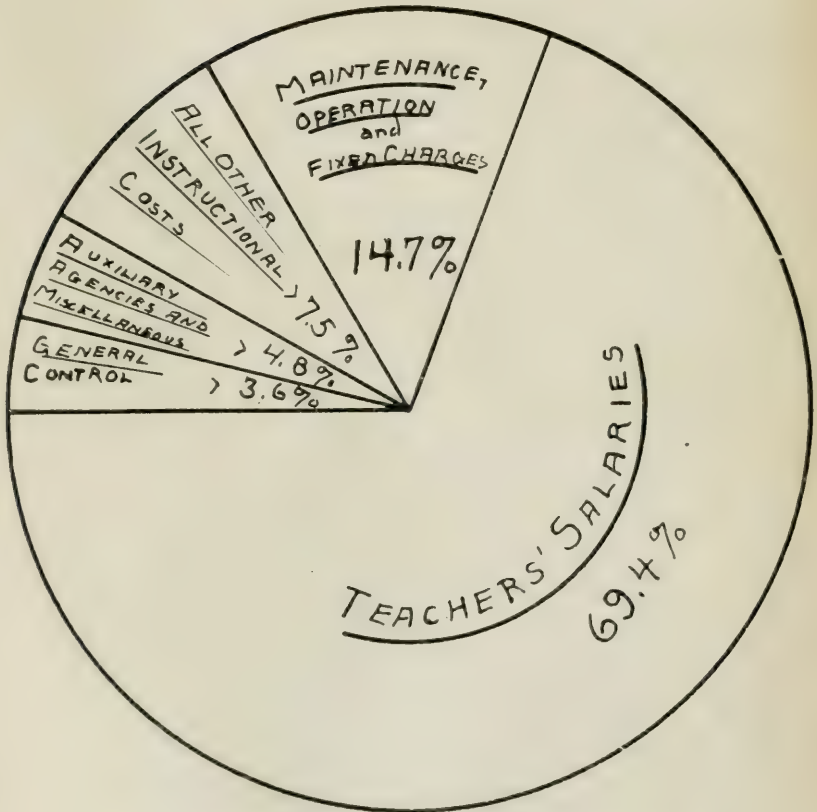
Distribution of District Expenditures, by Objects and Counties, 1925-26.

Counties	General control	Teachers' salaries	Other expenses of instruction	Library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary agencies and similar activities	Laboratory supplies	Total expenditures except capital outlays and transfers	Capital outlays	Total expenditures except transfers	Transfers to other districts in county	Transfers to other counties	Total expenditures	Balance on hand
Alameda	\$85,700 00	\$2,897,437 56	\$209,741 76	\$31,697 07	\$211,855 03	\$98,435 04	\$27,729 50	\$46,230 40	\$12,701 51	\$3,658,558 82	\$1,302,627 63	\$4,961,186 45			\$4,961,186 45	\$1,842,420 69
Alpine																
Amador	260 10	32,964 71	1,634 18	1,123 78	8,931 51	1,838 00	339 98	4,400 17	253 61	61,768 59	23,204 21	85,976 82			85,976 82	807 46
Bolton	3,872 04	129,451 51	13,904 51	8,980 29	20,078 95	2,011 30	4,268 42	10,318 35	1,188 65	202,310 45	12,351 34	214,661 79			214,661 79	108,213 60
Calaveras	555 39	25,570 09	1,320 61	1,127 99	2,388 27	84 50	665 43	12,081 09		31,821 30	55,224 54	86,949 84	\$2,828 88		101,878 72	27,488 19
Calaveras	1,752 37	93,981 20	3,511 25	3,514 54	3,905 67	2,184 04	1,541 82	13,930 27	1,058 70	145,659 89	13,857 27	159,517 16			159,517 16	74,940 15
Colusa	11,318 51	420,782 37	25,650 29	12,733 00	32,495 01	15,832 92	6,096 40	34,778 91	7,949 09	537,417 64	13,957 16	1,032,354 80	17,500 09	\$30 49	1,050,854 89	1,216,709 83
Contra Costa	26 37	17,640 00	1,122 86	4 10	2,611 16	802 53	1,367 06	3,999 88		31,201 61	22,090 00	55,291 61			55,291 61	46,163 14
Del Norte																
El Dorado	500 07	27,458 34	1,911 78	1,211 33	3,229 41	844 19	47 75	5,516 17	1,908 39	42,251 03	2,058 69	44,312 72			44,312 72	8,210 14
Fresno	29,130 33	1,039,282 13	55,119 21	37,388 27	144,659 09	92,314 00	18,890 79	89,034 60	8,217 39	1,460,839 60	155,256 88	1,616,096 48	10,088 13	24,484 75	1,640,581 23	6,284,481 36
Glenn	1,547 27	82,233 15	1,833 75	1,033 75	2,600 00	1,066 40	1,066 40	11,821 11	1,166 40	97,965 51	16,362 19	114,327 70			114,327 70	25,410 19
Humboldt		195,715 35	8,727 87	8,200 11	21,556 20	10,778 78	3,720 30	30,829 71	1,248 16	250,210 68	315,112 29	549,322 94	1,008 85		550,331 79	289,196 00
Imperial	7,838 37	220,006 16	8,942 99	4,491 67	15,015 17	14,032 68	10,312 85	51,850 41	1,772 34	379,020 57	103,555 59	482,576 17			482,576 17	832,120 68
Inyo	712 61	45,702 81	5,764 99	1,815 25	7,771 97	3,441 07	85 07	2,114 21	1,132 77	70,754 91	6,020 09	76,780 01			76,780 01	13,110 41
Kern	12,312 88	445,446 77	17,404 79	19,065 11	92,947 41	18,800 37	10,270 66	105,511 66	9,125 89	567,862 91	1,155,128 35	1,723,721 26	338 12	9,640 02	1,724,361 28	311,136 10
Kings	3,075 32	136,437 81	12,430 01	3,044 88	47,667 13	4,637 14	634 74	12,960 57		220,787 43	39,842 02	260,629 45			260,629 45	13,857 07
Lake																
Lassen	1,105 43	55,176 10	2,578 27	2,283 09	5,183 55	2,813 16	724 81	4,881 95	511 09	70,094 91	4,286 13	74,387 07			74,387 07	13,360 85
Los Angeles	1,731 06	62,710 81	2,584 28	2,203 12	9,017 90	5,207 13	1,412 92	4,016 17	8,545 55	80,545 95	11,533 82	92,079 78			92,079 78	2,217 79
Los Angeles	903,578 95	11,248,762 11	1,372,937 85	375,193 37	1,427,485 35	\$53,737 78	\$3,017 31	\$31,304 37	\$5,338 22	\$16,067,235 55	\$739,481 78	\$17,806,717 33	\$99,877 28	1,134 39	\$17,906,594 61	\$9,455,158 15
Mariposa	7,671 91	76,760 44	6,815 51	2,237 07	13,147 22	3,450 22	1,114 15	19,199 57	1,015 70	104,338 13	21,579 80	125,917 94			125,917 94	31,693 25
Monterey	1,699 52	110,880 19	10,350 56	5,226 58	10,044 81	4,510 72	3,097 33	11,098 92	394 16	235,898 62	201,962 82	437,861 44			437,861 44	27,302 77
Mariposa	286 06	16,569 89	1,162 13	282 88	900 68	857 34	305 13	12,000 01		27,728 40	2,681 00	30,409 40			30,409 40	971 65
Merced	1,658 03	146,335 83	6,081 56	2,400 92	17,900 28	4,987 42	1,098 17	27,021 91	1,765 40	215,150 52	5,451 30	220,601 82			220,601 82	74,411 28
Metro	2,314 42	108,125 59	7,762 89	8,568 43	26,068 00	5,172 81	4,635 53	41,057 74	710 57	205,355 20	60,929 66	266,284 86			266,284 86	33,009 00
Madera																
Madera (Sec. 1610 1/2, 24, 25)	510 93	43,109 00	2,179 71	1,436 52	5,763 82	2,557 98	714 19	2,088 74	273 80	50,925 50	3,282 37	54,207 87			54,207 87	10,769 55
Monterey	4,630 21	182,674 83	7,195 56	5,545 53	23,097 22	4,123 17	5,907 54	25,736 07	1,064 32	250,183 73	47,868 68	297,052 41	334 12	8,265 52	315,317 93	65,636 40
Napa	7,521 03	97,207 12	3,841 57	3,331 21	27,930 52	4,571 64	2,004 55	4,361 11	63 40	130,237 42	46,172 24	176,409 66			176,409 66	30,194 24
Nevada	2,128 80	47,916 50	1,513 54	1,207 46	6,590 58	424 20	1,016 47	2,872 23	697 40	63,600 08	2,705 01	66,305 09			66,305 09	1,679 25
Nevada	23,011 24	595,972 11	31,490 08	31,441 56	105,624 16	35,336 23	17,098 23	17,098 23	8,005 46	927,789 26	400,237 21	1,328,026 47			1,328,026 47	621,090 70
Orange	260 30	120,453 74	9,278 02	3,199 57	20,438 79	2,778 58	1,733 44	9,236 11	698 95	168,741 26	38,083 12	206,824 38			206,824 38	301,123 55
Placer	12,621 01	31,155 09	5,093 76	1,247 35	1,432 97	880 76	4,570 31	2,570 31		44,029 27	7,404 27	51,433 54			51,433 54	7,404 27
Plumas	56 64	388,150 12	7,616 39	12,207 27	52,291 16	35,549 45	16,710 12	52,973 13	3,202 06	555,073 23	45,554 61	600,627 85			600,627 85	97,098 15
San Bernardino	12,715 00	602,550 00	27,128 81	22,909 81	100,881 00	25,718 81	2,873 81	25,718 81	2,379 79	729,432 00	88,892 00	818,324 00			818,324 00	27,128 81
San Bernardino	83 25	51,475 36	6 27	2,236 08	4,742 91	538 34	5,554 71	4,007 05	22,029 73	72,038 13	1,100 61	73,138 74			73,138 74	24,979 43
San Bernardino	36,072 08	632,713 27	13,270 97	11,668 58	110,013 15	12,117 54	9,096 11	63,305 12	3,500 00	729,866 60	181,119 19	910,985 79			910,985 79	258,461 20
San Diego	27,510 46	1,810,021 09	57,190 83	26,084 91	18,820 71	19,995 61	18,820 71	19,995 61	2,687 23	1,773,311 27	67,182 81	1,840,494 08			1,840,494 08	21,812 40
San Francisco	19,199 13	1,519,381 83	59,929 44	48,811 88	122,552 72	5,170 71	27,984 50	11,194 54	6,912 16	1,717,136 82	9,015,905 34	1,726,152 17	5,344 90		1,731,497 07	1,320,678 15
San Francisco	10,076 31	653,075 85	30,938 78	16,530 64	68,721 47	11,728 08	8,667 83	26,512 66	1,118 75	685,515 49	128,155 19	813,670 68			813,670 68	780,800 00
San Luis Obispo	11,076 31	141,985 31	1,887 55	4,019 24	13,825 17	3,769 11	1,863 74	20,572 25	1,115 10	214,813 31	110,194 50	324,907 81			324,907 81	151,820 83
San Mateo	9,519 56	347,665 22	20,018 41	10,680 86	18,981 12	7,335 32	11,101 13	23,117 56	1,175 49	482,072 82	263,150 39	745,223 21			745,223 21	256,724 35
San Mateo	25,045 12	221,129 39	11,844 63	10,060 26	51,806 15	45,767 06	20,240 46	42,367 97	10,418 94	377,967 59	57,357 11	435,324 70			435,324 70	138,940 00
San Mateo	23,261 03	60,299 04	22,301 74	31,915 01	70,250 11	20,282 85	12,213 36	35,500 00	15,672 33	199,061 91	1,025,518 08	6,827 95			1,032,389 86	341,608 08
San Mateo	14,712 00	180,975 18	12,200 96	11,312 79	11,312 79	11,312 79	11,312 79	11,312 79	205,077 28	288,609 68	323,098 08	611,707 76			914,707 76	15,163 77
Shasta	2,655 81	73,780 00	2,038 40	2,317 25	7,179 91	5,761 16	63 22	27,400 74	770 04	122,927 15	2,076 42	124,903 57			124,903 57	50,212 64
Shasta	175 08	12,000 00	1,029 54	375 28	1,019 46	596 06	20 88	18,846 90		18,846 90	18,846 90	37,693 80			37,693 80	2,411 17
Siskiyou	3,960 29	110,225 00	6,087 18	1,160 70	8,828 30	1,846 82	11,008 31	11,008 31	436 01	127,611 26	68,829 89	196,441 15			196,441 15	10,012 29
Siskiyou	6,216 51	189,216 52	7,369 83	1,357 18	20,071 36	21,220 64	1,546 04	12,955 19	853 71	217,810 10	56,885 58	274,695 68			274,695 68	37,017 56
Sonoma	2,798 01	35,609 36	36,294 76	12,019 27	37,886 25	3,062 29	3,275 48	37,886 25		80,800 39	81,162 14	161,962 53			161,962 53	43,330 61
Stanislaus	27,640 00	29,131 21	1,318 74	1,934 51	11,882 85	13,918 03	11,882 85	13,918 03	8,200 77	55,518 00	152,312 73	207,828 73			207,828 73	67,209 10
Stanislaus	2,006 12	90,155 19	2,096 32	1,101 35	3,063 99	2,669 42	12,076 50	5,877 79	1,167 15	101,673 15	147 50	101,820 65			101,820 65	21,654 26
Tehama	3,130 17	8,383 19	2,874 07	2,159 49	0,038 52	0,532 12	1,681 21	20,128 30	812 28	132,945 78	1,722 17	134,667 95			134,667 95	11,291 43
Tulare	129 20	12,129 00	907 16	150 00	1,286 12	43 20	118 00	1,262 75	112 63	16,199 46	65 37	16,264 83			16,264 83	2,728 63
Tulare	37,105 36	262,062 18	22,240 36	13,824 77	62,818 58	25,670 61	11,236 25	59,023 06	5,914 16	322,509 16	60,321 31	382,830 47			382,830 47	79,581 81
Tulare	1,212 78 3/4	61,573 71	1,318 74	1,007 48	4,802 31	1,212 78 3/4	1,212 78 3/4	72,882 85	2,584 85	72,882 85	2,584 85	75,467 70			75,467 70	1,818 72
Yuba	8,726 61	215,315 90	27,018 78	9,053 59	31,005 81	19,294 74	3,602 34	29,983 93	2,509 53	338,191 27	135,083 11	473,274 38			473,274 38	404,961 92
Yuba																
Yuba	274 18	99,376 13	8,800 38	8,												

HIGH SCHOOLS.

GRAPH No 11.

Percentage of Total High School Expenditures *
Devoted to Each Classification
1924-25.

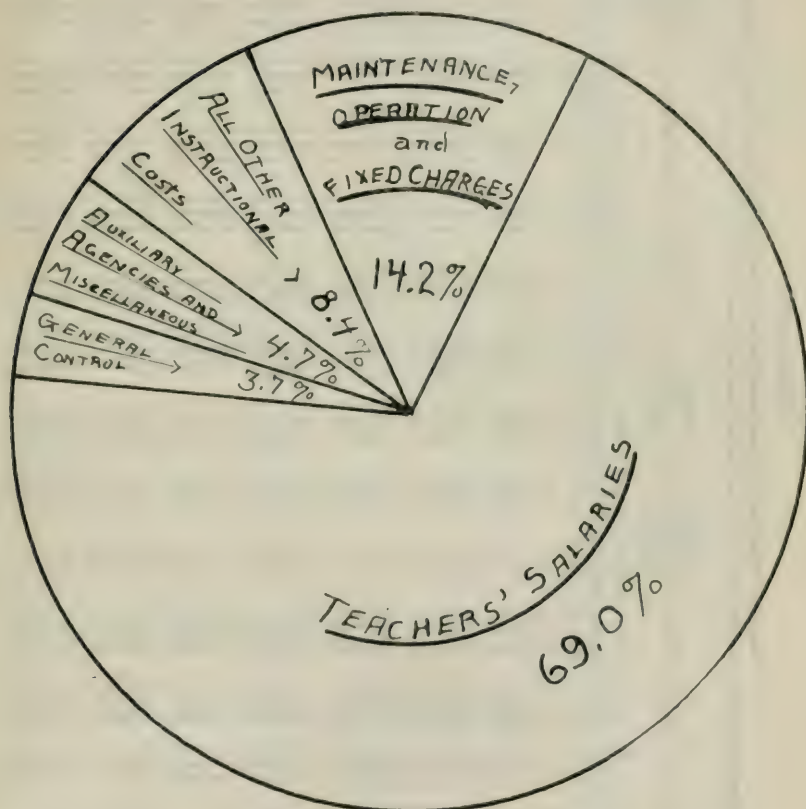


* Expenditures for capital outlays and transfers excluded.

HIGH SCHOOLS.

GRAPH No. 12.

Percentage of Total High School Expenditures *
Devoted to Each Classification
1925-26.



* Expenditures for capital outlays and transfers excluded.

HIGH SCHOOLS.

TABLE No. 88.

Percentage of Total District Expenditures* Devoted to Each Classification, by Counties, 1924-25 and 1925-26.

Counties	General control		Teachers' salaries		Other expenses of instruction, including library		Operation of school plant		Maintenance of school plant		Fixed charges		Auxiliary agencies and sundry activities		Laboratory supplies		Percentage of total expenditures** devoted to capital outlays	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Alameda	1.5	2.3	81.1	79.4	4.7	6.6	7.3	6.6	3.1	2.7	.7	.8	1.0	1.3	.5	.3	18.2	26.4
Albany																		
Alameda	9	4	75.6	69.6	5.8	4.5	13.2	14.5	1.2	3.0	.6	.5	2.0	7.1	1.0	.4	34.2	29.0
Alameda	2.6	3.6	68.3	68.4	6.4	8.8	9.3	9.0	1.8	.8	2.5	1.6	8.4	7.4	.7	.4	20.0	11.0
Butte																		
Colusa	4	1.3	58.1	58.3	5.3	5.6	4.4	5.3	.7	.2	2.0	1.6	29.1	27.5	.8	.8	4.1	55.8
Colusa	8	8	65.7	65.9	10.6	9.4	9.8	8.0	2.6	2.7	.8	.8	8.9	10.2	.8	.8	11.2	51.9
Contra Costa	1.5	1.9	70.3	71.5	6.2	6.4	10.3	8.8	4.0	2.7	.8	1.6	6.4	5.8	.5	1.3	8.2	42.2
Del Norte		.8	53.2	53.1	5.1	5.7	10.1	8.0	2.8	2.7	1.7	4.1	27.1	25.6	.2	.2	7.4	40.0
El Dorado	5	1.2	68.3	66.2	5.4	5.3	7.5	7.6	2.0	2.0	.1	.1	12.0	13.1	4.2	4.5	8.8	4.7
Fresno	2.4	2.7	71.5	70.7	7.0	6.3	10.3	9.8	2.3	2.9	4.0	1.3	5.2	5.8	.3	.5	12.0	12.8
Glenn	1.1	1.4	71.2	70.7	7.4	5.5	9.4	9.2	2.6	2.3	.5	1.4	7.0	9.0	.8	.5	1.7	27.4
Humboldt	2.3	1.9	66.3	66.3	6.5	5.5	8.7	7.4	2.5	3.6	1.5	1.3	11.9	13.5	.3	.5	28.4	53.9
Inyo	2.3	2.0	67.5	60.9	4.3	3.8	9.9	11.9	2.3	3.7	1.5	2.7	11.9	14.5	.3	.5	20.4	30.2
Los Angeles	1.5	1.0	63.2	64.8	8.9	10.8	14.7	13.8	3.8	4.9	3.0	1.1	2.2	3.0	2.7	1.6	7.3	7.9
Kern	1.9	1.7	57.0	58.0	8.2	8.7	12.1	12.1	2.7	2.4	1.1	2.1	15.6	13.8	1.4	1.2	41.3	32.4
Kings		1.4	63.0	61.8	4.7	7.0	24.1	21.6	1.4	2.1	1.4	.3	4.5	5.8	.5		59.4	15.2
Laurel	1	1.4	76.8	73.5	4.9	6.1	6.8	7.6	2.2	3.6	2.6	.9	4.5	6.2	1.0	.7	39.2	5.1
Lassen	1.7	1.8	66.5	66.0	5.2	7.4	12.8	9.6	3.5	2.8	.9	1.5	6.5	6.7	3.9	.5	5.6	10.7
Los Angeles	5.0	5.6	67.1	67.5	8.7	10.5	8.8	8.6	5.1	5.1	.9	2.0	3.0	2.0	.2	.2	38.4	36.9
Madera	4.7	5.3	56.9	56.7	6.7	6.8	9.6	9.8	2.5	4.1	1.5	2.3	13.5	14.3	.6	.7	9.6	13.8
Marin	1.6	2.0	69.4	70.2	7.1	6.6	11.9	12.9	2.2	1.9	1.9	1.5	5.3	4.7	.6	.2	51.7	46.1
Mariposa		1.0	37.4	42.2	4.5	5.7	2.6	3.3	2.5	3.1			51.2	43.7	1.3		6.2	8.8
Merced	8	5	66.8	69.0	4.2	4.1	10.4	9.3	2.4	2.4	1.1	1.5	13.7	13.7	.6	.5	14.2	2.4
Monterey	8	.8	66.9	67.3	5.3	5.5	9.1	8.8	1.7	1.7	2.4	1.6	13.1	14.1	.7	.2	41.2	17.0
Modoc	1.1	.8	71.9	72.3	5.7	6.1	10.7	9.7	2.1	4.3	1.6	1.2	6.0	5.2	.9	.4	2.0	5.2
Monterey	2.2	1.6	67.3	70.5	5.6	5.6	8.6	8.1	2.0	1.6	3.7	2.3	10.0	9.9	.6	.4	18.7	15.6
Napa	1.6	1.9	70.6	69.9	7.1	5.2	12.4	14.9	4.3	3.1	.9	1.9	2.4	3.1	.5		12.9	24.9

Nevada.....	3.5	3.8	73.5	74.9	5.7	4.2	9.8	8.9	1.5	1.0	7	1.6	4.4	4.5	9	1.1	5.6	4.2
Orange.....	2.3	2.5	63.4	64.0	6.7	7.1	13.6	11.4	4.2	3.9	1.3	1.9	7.4	8.2	1.1	.0	24.4	34.6
Placer.....	1.1	.2	69.3	71.3	9.5	7.6	13.3	12.4	5.9	1.6	7.7	1.0	5.8	5.5	.3	.4	15.3	18.8
Plumas.....	1.1	1.1	68.6	66.2	12.8	14.0	10.2	10.1	2.5	1.7	2.2	5.9	1.6	1.0	-----	-----	6.5	36.5
Riverside.....	2.5	2.2	68.3	67.5	2.6	3.5	8.8	9.1	8.0	6.2	1.3	1.9	8.0	9.2	.5	.4	20.2	8.8
Sacramento.....	2.5	1.6	74.3	75.8	6.8	6.7	7.9	7.7	2.7	2.8	1.0	.3	4.7	7.5	.1	.3	32.5	5.8
San Benito.....	2.5	1.1	76.3	70.9	9.0	9.3	4.5	4.5	8.1	6.5	.8	1.0	5.8	7.5	.5	.5	1.9	1.9
San Bernardino.....	2.7	3.9	70.9	68.3	4.5	3.0	13.1	15.1	1.5	1.3	1.2	1.0	5.8	7.0	.3	.4	21.6	14.3
San Diego.....	2.3	2.0	72.6	75.6	7.6	6.1	9.1	8.5	2.2	1.3	7	1.5	5.2	4.8	.3	.2	41.8	31.7
San Francisco.....	2.4	2.3	71.1	69.2	5.4	4.9	5.4	5.6	2.2	.2	15.2	12.4	-----	5.1	.3	.3	52.4	43.9
San Joaquin.....	2.8	3.3	72.6	70.3	7.6	7.5	9.8	10.1	1.8	2.3	1.0	1.4	4.0	4.0	.4	.8	21.7	16.3
San Luis Obispo.....	5.9	5.2	64.1	67.0	4.9	4.3	6.2	6.5	1.8	1.8	1.5	2.3	14.7	12.4	.9	.5	48.1	35.2
San Mateo.....	2.1	2.0	68.3	72.1	5.1	6.4	10.0	10.2	6.2	1.6	1.9	2.3	6.4	5.2	-----	.2	38.5	35.3
Santa Barbara.....	5.9	3.8	64.8	59.7	5.9	4.7	10.4	9.6	1.8	10.4	1.9	3.9	6.2	6.0	3.1	1.9	35.1	9.0
Santa Clara.....	2.7	2.5	71.3	73.7	5.8	5.7	8.1	8.4	5.5	3.1	1.5	1.4	3.8	3.8	1.3	1.4	46.8	41.6
Santa Cruz.....	4.3	4.8	58.6	61.3	6.9	7.7	8.6	8.9	7.4	3.9	.8	1.1	13.0	12.3	.4	-----	5.5	8.9
Shasta.....	1.2	2.2	61.2	60.0	3.0	3.6	6.8	6.0	2.8	4.7	1.4	.5	22.9	22.4	.7	.6	21.9	16.6
Sierra.....	1.8	1.0	87.6	82.8	4.4	7.5	3.5	5.4	1.1	3.2	.2	.1	2.4	11.3	-----	-----	8	-----
Siskiyou.....	2.5	2.4	74.9	65.8	4.5	5.7	9.2	6.9	2.3	5.3	.5	2.3	6.1	4.5	.5	.3	13.9	29.0
Sloat.....	2.1	2.3	72.0	68.0	4.3	4.9	11.1	10.6	4.1	7.8	1.5	1.6	4.3	4.5	-----	-----	10.8	26.9
Sonoma.....	1.6	1.5	68.3	70.9	9.9	8.4	7.0	7.4	3.2	2.7	2.1	1.7	7.9	7.4	-----	-----	37.0	13.8
Stanislaus.....	5.6	5.3	70.8	69.6	2.7	3.6	7.7	8.1	2.0	2.6	1.2	1.7	7.6	7.5	2.4	1.6	12.8	22.8
Stutter.....	1.4	1.6	72.7	68.5	4.5	2.0	9.9	10.6	1.0	1.6	2.0	2.0	6.6	9.2	1.9	4.5	36.4	18.5
Tehama.....	2.2	2.6	65.8	65.0	4.5	4.0	8.5	7.0	3.3	4.4	1.1	1.3	14.2	15.1	.4	.6	18.6	3.4
Trinity.....	1.1	1.2	83.7	75.3	3.9	6.4	4.9	7.8	7	.3	1	.7	5.6	7.7	-----	.6	5.9	4
Tulare.....	2.6	3.0	64.2	62.3	6.2	6.3	9.0	9.1	3.3	4.5	2.0	2.5	11.7	10.3	1.0	1.0	7.7	9.5
Tuolumne.....	1.1	.1	61.6	55.7	3.6	3.4	11.5	11.0	12.2	6.8	.9	2.4	9.6	19.2	.5	1.4	10.8	3.5
Ventura.....	1.8	2.6	66.8	64.9	8.5	9.3	10.0	9.4	4.8	5.7	1.4	1.1	5.8	6.2	.9	.8	33.5	28.7
Yolo.....	.1	.2	69.0	68.3	8.5	8.3	10.7	10.6	4	1.3	1.8	1.1	9.4	10.2	.1	-----	4.0	35.6
Yuba.....	4.1	4.5	65.3	61.8	9.3	6.7	7.0	7.2	1.2	3.0	1.3	1.0	10.7	14.8	1.1	1.0	34.3	19.2
Totals.....	3.6	3.7	66.4	69.0	7.1	7.9	9.0	8.8	3.8	3.8	1.8	1.7	4.8	4.6	.5	.5	34.2	31.8

***Total expenditures** exclude capital outlays and transfers; junior high school expenditures included except for 7th and 8th grades in San Francisco.

***Excluding transfers only.

SECTION V.

STATISTICS OF JUNIOR COLLEGE
DISTRICTS.

JUNIOR COLLEGE DISTRICTS,

TABLE No. 89.

Average Daily Attendance, Number of Days Maintained, and Number of Graduates, 1924-25 and 1925-26*

Junior college district	Average daily attendance		Days maintained		Number of graduates			
					1924-25		1925-26	
	1924-25	1925-26	1924-25	1925-26	Boys	Girls	Total	Total
Chaffey (Detaria)	179	213	170	170	8	23	31	15
Fullerton	122	135	172	173	9	12	21	30
Glendon	230	265	182	181	35	17	52	76
Long Beach	202	360	177	173				45
Pasadena	195	216	173	170	20	21	41	52
Riverside	324	382	171	172	32	22	54	85
Sacramento	181	294	193	194	3	9	12	14
San Mateo	172	203	180	179	14	16	30	28
Santa Ana								20
Totals	1,605	2,068	*177.3	*176.8	121	122	243	385

*Average

TABLE No. 90.

State Enrollment by Years and Sexes, 1924-25.

Junior college district	First year			Second year			Totals, first and second years			Special			Grand totals
			Total			Total			Total			Total	
	Male	Female		Male	Female		Male	Female		Male	Female		
Chaffey.....	69	77	146	18	26	44	87	103	190	139	162	301	491
Fullerton.....	42	57	99	17	25	42	59	82	141	7	15	22	163
Glendon.....	88	75	163	79	43	122	167	118	285	139	457	596	881
Modesto.....	106	177	283				106	177	283				283
Pasadena.....	177	138	315	60	49	109	126	141	267				267
Riverside.....	66	92	158	63	38	101	218	184	402	10	310	320	722
Sacramento.....	155	146	301	63	38	101	218	184	402	10	310	320	722
San Mateo.....	122	148	270	27	15	42	149	63	212	14	27	41	258
Santa Ana.....	88	98	186	34	47	81	122	145	267				267
Totals.....	736	770	1,506	298	243	541	1,034	1,013	2,047	309	971	1,280	3,327

TABLE No. 91.
State Enrollment by Years and Sexes, 1925-26.

Junior college district	First year			Second year			Totals, first and second years			Special			Grand totals
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Chaffey.....	72	68	140	29	33	62	101	101	202	275	114	389	591
Fullerton.....	36	62	98	21	27	48	57	89	146	9	25	34	180
Modesto.....	131	84	215	79	49	128	210	133	343	80	261	341	684
Pasadena.....	187	170	357	70	73	143	257	243	500	-----	-----	-----	500
Riverside.....	95	94	189	57	68	125	152	162	314	-----	-----	-----	314
Sacramento.....	184	185	369	78	69	147	262	294	516	-----	-----	-----	516
San Mateo.....	205	83	288	65	29	94	270	112	382	11	17	28	410
Santa Ana.....	122	105	227	15	28	43	137	133	270	5	9	14	284
Totals.....	1,032	851	1,883	414	376	790	1,446	1,227	2,673	380	426	806	3,479

TABLE No. 92.
Number of Teachers Employed, 1924-25 and 1925-26.

Junior college district	Teachers employed full time in junior college						Teachers employed part time only					
	1924-25			1925-26			1924-25			1925-26		
	Men*	Women	Total	Men*	Women	Total	Men	Women	Total	Men	Women	Total
Chaffey.....	5	---	5	9	4	13	9	11	20	3	2	5
Fullerton.....	14	4	18	17	7	24	20	17	37	18	17	35
Modesto.....	1	1	2	---	---	---	2	3	5	---	1	1
Pasadena.....	11	1	12	9	1	10	17	16	33	23	30	53
Riverside.....	14	8	22	18	9	27	17	10	27	18	9	27
Sacramento.....	3	1	4	7	1	8	1	1	2	1	2	3
San Mateo.....	1	3	4	2	3	5	13	8	21	4	4	8
Santa Ana.....	---	---	---	---	---	---	10	9	19	6	9	15
Totals.....	49	18	67	62	31	93	89	74	163	73	74	147

*Figures include full time principals and deans.

JUNIOR COLLEGE DISTRICTS.

TABLE No. 93.

Average Annual Salaries of Principals and Full-Time Teachers, 1924-25 and 1925-26.

Junior college district	Average annual salaries of junior college principals		Average annual salaries of full-time teachers, principals excluded				
	1924-25	1925-26	1924-25		1925-26		
			Men	Women	Average	Men	Women
Chaffee	\$7,000 00	\$7,000 00	\$9,000 00		\$3,000 00	\$3,255 55	\$2,575 00
Fullerton	4,800 00	4,800 00	2,547 69		2,407 06	2,635 50	2,374 28
Los Angeles	3,500 00	3,500 00	4,000 00		2,300 00	3,150 00	
Modesto	3,500 00	3,500 00	2,445 45		2,400 00	2,600 00	2,780 00
Pasadena	4,000 00	4,200 00	2,083 08		2,662 63	2,889 41	2,720 00
Riverside	4,000 00	4,200 00	2,200 00		2,715 00	2,862 85	2,435 71
Sacramento	7,375 00	7,580 00	2,800 00		2,775 00	2,800 00	2,674 28
San Mateo	4,000 00	4,000 00					2,800 00
Santa Ana							
Averages	\$5,083 75	\$5,197 50	\$2,655 32	\$2,545 61	\$2,624 62	\$2,796 01	\$2,574 19

* Combined salary as principal of high school and junior college.

TABLE No. 94.

Valuation of Property, Assessed Valuation and Outstanding Bonded Debt, 1924-25 and 1925-26.

Junior college district	Valuation of junior college property		Assessed valuation of junior college districts		Assessed valuation per pupil in average daily attendance		Outstanding bonded debt	
	Total value of property		1924-25		1924-25		1924-25	
	Buildings and sites		1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Chaffee*								
Fullerton*	\$162,000 00	\$222,000 00	\$15,682,585 00	\$16,210,800 00	\$87,612 20	\$76,107 04		
Los Angeles			43,942,945 00	34,048,335 00	360,188 07	252,580 25		
Pasadena*			13,090,055 00	19,384,120 00	87,000 24	73,147 62		
Riverside	136,000 00	136,729 00	118,088,615 00	20,016,380 00	587,597 25	304,115 40		
Sacramento	69,000 00	550,000 00	19,822,340 00	81,514,010 00	101,693 03	95,446 20	\$100,000 00	\$100,000 00
San Mateo			77,690,790 00	19,415,290 00	239,602 93	213,387 48	550,000 00	550,000 00
Santa Ana			17,000 00	25,683,730 00	95,660 36	66,038 40	300,000 00	300,000 00
Totals	\$367,000 00	\$908,729 00	\$338,002,140 00	\$348,004,210 00	\$210,593 23	\$168,280 50	\$650,000 00	\$950,000 00

* Buildings and sites property of high school district.

TABLE No. 95.
District Tax Rate Levied and Expenditure* per Pupil in Average Daily Attendance, 1924-25 and 1925-26.

Junior college district	Tax rates for--					Expenditure* per pupil in average daily attendance
	Maintenance		Building			
	1924-25	1925-26	1924-25	1925-26		
Chaffey.....	.33	.25	-----	-----	\$486 41	\$481 76
Fullerton.....	.13	.09	-----	-----	654 96	449 99
Modesto.....	.20	.20	.10	.30	268 14	280 07
Pasadena.....	.06	.051	-----	-----	211 48	236 77
Riverside.....	.29	.31	-----	-----	348 73	340 68
Sacramento.....	.076	.075	-----	-----	239 63	270 03
San Mateo.....	.15	.26	-----	-----	213 95	256 23
Santa Ana.....	.23	.22	-----	-----	349 52	318 04
Average.....	.166	.103	-----	-----	\$321 40	\$321 30

*Expenditure per pupil based on total expenditures less capital outlays.

TABLE No. 96.
Distribution of Receipts by Sources, 1924-25.

Junior college district	Balance on hand at beginning of school year	Received from state junior college fund*	Received from county tax for tuition	Received from district tax for maintenance	Received from district tax for building	Received from sale of bonds	Received from miscellaneous sources	Received by transfer for tuition from other counties	Total receipts including balance
Chaffey.....	\$4,841 85	\$18,800 00	\$4,772 57	\$52,310 89	-----	-----	\$6,837 78	\$12,383 26	\$99,946 35
Fullerton.....	738 26	13,900 00	9,457 08	55,426 77	-----	-----	1,260 94	-----	80,783 05
Modesto.....	22,851 41	21,800 00	13,512 93	37,733 46	\$18,866 69	-----	232 43	1,852 37	116,909 29
Pasadena.....	-----	-----	-----	69,375 70	-----	-----	-----	-----	69,375 70
Riverside.....	28,400 71	17,200 00	2,107 69	56,654 57	-----	-----	2,166 45	811 52	107,320 94
Sacramento.....	3,860 12	25,300 00	-----	63,928 74	-----	\$590,645 00	1,502 62	4,736 41	689,972 89
San Mateo.....	811 15	11,500 00	-----	26,923 09	-----	-----	8,153 34	-----	47,387 58
Santa Ana.....	2,921 73	21,400 00	8,775 00	58,447 61	-----	-----	-----	-----	91,544 34
Totals.....	\$64,455 23	\$128,900 00	\$38,625 27	\$420,780 83	\$18,866 69	\$590,645 00	\$20,183 56	\$19,783 56	\$1,303,240 14

*Moneys paid to the state by United States from bonuses, royalties, etc. from Federal mineral lands.

JUNIOR COLLEGE DISTRICTS.

TABLE No. 97.

Distribution of Receipts by Sources, 1925-26.

Junior college district	Balance on hand at beginning of school year	Received from state junior college fund*	Received from county tax for tuition	Received from district tax for maintenance	Received from district tax for building	Received from sale of bonds	Received from miscellaneous sources	Received by transfer for tuition from other counties	Total receipts including balance
Chaffey.....	\$12,879 31	\$19,900 00	\$5,074 26	\$42,151 03			\$19,192 39	\$12,977 18	\$112,174 17
Fullerton.....	382 80	14,200 00	16,303 62	34,843 83				440 46	65,405 22
Modesto.....	37,270 68	25,000 00	15,064 80	38,267 82	\$57,401 73		222 72	2,755 77	175,083 82
Pasadena.....	26,657 51	22,200 00	11,729 00	67,056 22			256 37		127,869 10
Riverside.....	3,437 79	21,500 00	4,947 18	62,550 47			1,631 30	2,197 96	96,264 70
Sacramento.....	509,879 24	34,400 00		70,732 65		\$300,000 00	1,513 72	5,522 59	622,048 20
San Mateo.....	5,807 53	20,100 00		49,991 47				8,329 01	384,228 01
Santa Ana.....	29,610 23	19,200 00	20,654 00	55,512 94			38 00		125,013 17
Totals.....	\$625,159 80	\$176,500 00	\$73,772 86	\$421,106 43	\$57,401 73	\$300,000 00	\$22,852 50	\$32,222 97	\$1,709,016 09

*Monies paid to the state by United States from bonuses, royalties, etc. from Federal mineral lands.

**Overdraft.

TABLE No. 98.

Percentages of Total Receipts by Sources, 1924-25 and 1925-26.

Junior college district	1924-25				1925-26			
	United States*	Counties	Districts**	Prior year balance	United States*	Counties	Districts**	Prior year balance
Chaffey.....	18.8	17.2	59.2	4.8	17.7	16.1	54.7	11.5
Fullerton.....	17.2	11.7	70.2	9	21.7	23.6	53.3	
Modesto.....	18.6	13.1	48.7	19.6	14.2	10.1	34.8	21.2
Pasadena.....			100.0		17.4	9.2	32.7	20.8
Riverside.....	16.0	2.7	54.8	26.5	22.3	7.4	66.7	8.6
Sacramento.....	23.3	.7	95.1	.5	5.5	.9	11.6	83.0
San Mateo.....	24.4		74.0	1.7	5.2	2.2	91.1	1.5
Santa Ana.....	23.4	9.6	63.8	3.2	15.4	16.5	44.4	23.7
Totals.....	10.0	4.5	80.5	4.9	10.3	6.2	46.9	36.6

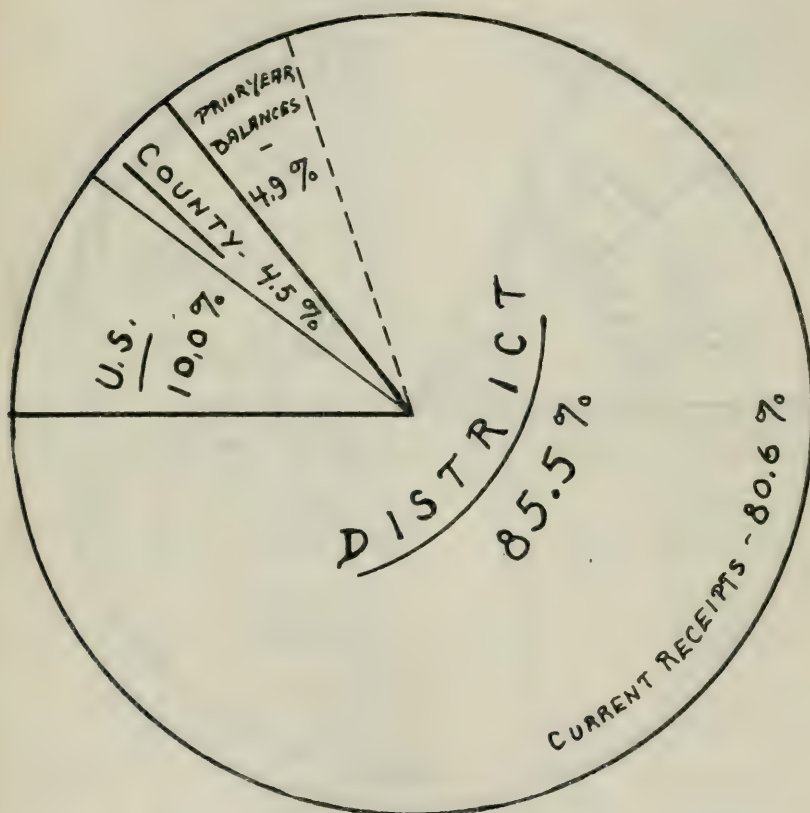
*State junior college fund.

**Receipts from district sources include miscellaneous receipts.

JUNIOR COLLEGE DISTRICTS.

GRAPH No. 13.

Sources of Total Receipts for Junior College Districts
1924-25.

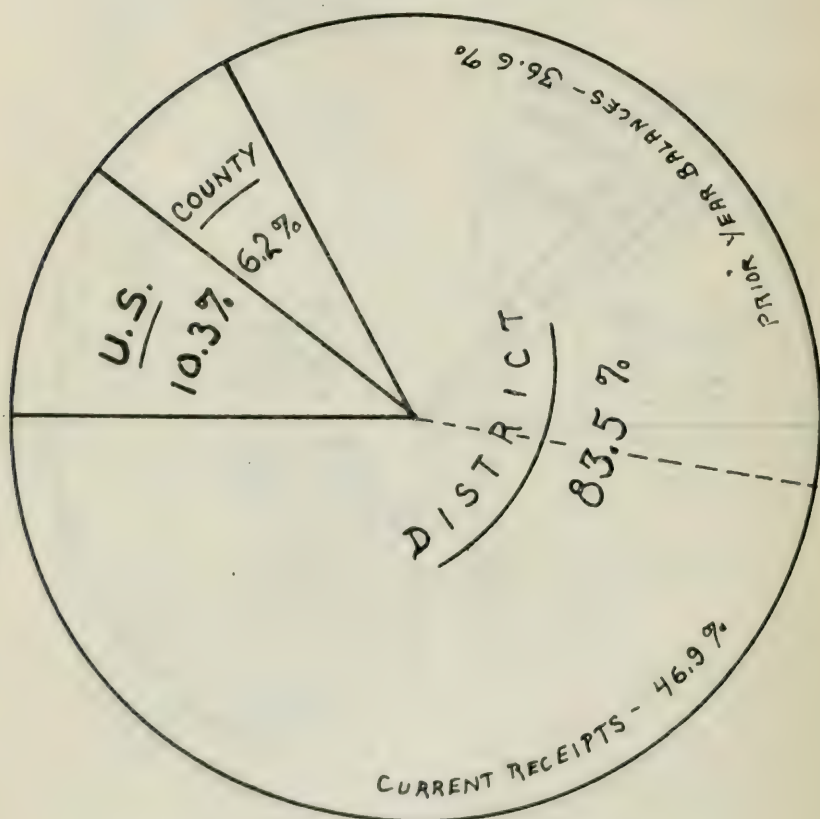


Total receipts by the eight junior college districts of the state for the school year 1924-25 amounted to \$1,303,240.14. \$5.5 per cent of the total receipts, or \$1,114,931.31, was derived from district sources, including current receipts and prior year balances; 4.5 per cent, or \$58,408.83, was derived from county sources; and 10.0 per cent, or \$129,900, was derived from the state junior college fund, which is made up entirely from federal funds.

JUNIOR COLLEGE DISTRICTS.

GRAPH No. 14.

Sources of Total Receipts for Junior College Districts
1925-26.



Total receipts by the eight junior college districts of the state for the school year 1925-26 amounted to \$1,769,016.09. 83.5 per cent of the total receipts, or \$1,426,520.26, was derived from district sources, including current receipts and prior year balances; 6.2 per cent, or \$105,995.83, was derived from county sources; and 10.3 per cent, or \$176,500, was derived from the state junior college fund, which is made up entirely from federal funds.

JUNIOR COLLEGE DISTRICTS.

TABLE No. 99.

Distribution of Expenditures, by Objects, 1924-25.

Junior college district	General control	Teachers' salaries	Other expenses of instruction	Library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary agencies and sundry activities	Laboratory supplies	Total expenditures less capital outlays	Capital outlays	Total expenditures including capital outlays	Balance on hand
Chaffey.....	\$1,681 72	\$42,497 00	\$7,131 28	\$25 60	\$2,596 49	\$19 15	\$32,625 00	\$23 55	\$467 25	\$87,067 04	-----	\$87,067 04	\$12,879 31
Fullerton.....	3,197 41	53,425 56	7,745 50	2,801 97	6,752 83	-----	5,756 15	6,526 94	698 44	79,904 80	\$1,260 94	81,165 74	382 69
Modesto.....	5,344 46	46,083 87	-----	2,582 78	3,183 88	427 46	1,084 19	471 66	2,548 74	61,671 74	17,966 87	79,638 61	37,270 68
Pasadena.....	3,078 90	21,517 85	789 30	2,094 95	145 93	74 00	15,000 00	-----	1,118 26	42,718 19	-----	42,718 19	26,567 53
Riverside.....	948 67	56,670 00	787 81	1,005 96	1,597 83	5,379 18	489 66	866 29	1,947 92	68,093 32	35,879 83	103,983 15	3,437 70
Sacramento.....	4,209 87	57,586 50	880 07	4,640 72	8,671 87	274 29	82 48	-----	1,275 69	77,639 16	102,454 46	180,083 65	50,870 24
San Mateo.....	708 22	29,019 00	640 14	1,494 65	1,926 86	1,769 19	1,288 98	2,008 15	-----	38,724 69	2,885 36	41,680 05	3,807 53
Santa Ana.....	4,320 30	45,072 66	1,120 36	3,231 18	4,283 94	1,088 89	-----	-----	1,000 00	60,117 33	1,816 78	61,934 11	29,610 23
Totals.....	\$22,889 55	\$352,472 24	\$12,103 36	\$16,786 11	\$28,458 53	\$9,027 16	\$50,186 46	\$9,866 59	\$8,056 30	\$515,846 30	\$162,234 24	\$678,080 54	\$625,159 60

*Overdraft.

TABLE No. 100.

Distribution of Expenditures, by Objects, 1925-26.

Junior college district	General control	Teachers' salaries	Other expenses of instruction	Library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary agencies and sundry activities	Laboratory supplies	Total expenditures less capital outlays	Capital outlays	Total expenditures including capital outlays	Balance on hand
Chaffey.....	\$2,040 70	\$46,650 00	\$14,511 55	\$475 87	\$3,356 58	\$218 75	\$32,603 93	\$2,637 00	\$100 00	\$102,614 38	\$446 09	\$103,060 47	\$9,113 70
Fullerton.....	2,432 40	43,581 15	1,121 12	2,564 46	3,897 58	-----	3,233 58	3,853 25	366 16	60,749 70	276 66	61,026 36	4,378 86
Modesto.....	7,100 35	55,722 74	534 64	2,114 44	5,250 47	543 94	1,421 28	409 85	1,121 88	74,219 59	55,893 08	130,132 67	45,830 85
Pasadena.....	5,994 67	60,799 55	3,578 21	1,242 83	773 68	565 95	25,317 31	965 36	11,000 56	110,288 22	-----	110,288 22	17,660 88
Riverside.....	1,193 36	56,490 00	1,550 36	1,426 86	3,492 78	3,177 14	4,474 03	187 22	2,993 19	73,587 94	2,705 00	76,282 94	19,881 76
Sacramento.....	3,462 47	76,035 54	2,997 50	6,044 97	10,660 46	3,905 26	1,068 95	1,438 12	1,752 70	103,153 27	461,533 14	564,686 41	57,361 79
San Mateo.....	1,515 76	59,485 00	2,041 91	4,918 41	9,041 91	2,163 13	1,200 00	1,489 77	1,778 89	75,331 78	5,796 43	81,128 21	303,099 80
Santa Ana.....	2,112 30	48,582 50	5,039 63	2,653 91	5,268 98	314 72	374 00	217 81	-----	64,592 95	38,960 48	103,553 43	21,482 74
Totals.....	\$25,852 01	\$447,346 48	\$28,651 63	\$21,441 15	\$34,744 54	\$7,369 18	\$68,731 08	\$11,208 38	\$19,113 38	\$664,457 83	\$565,746 88	\$1,230,204 71	\$478,811 38

JUNIOR COLLEGE DISTRICTS.

TABLE No. 101.

Percentage of Total Expenditures* Devoted to Each Classification, 1924-25.

Junior college district	General control	Teachers' salaries	Other expenses of instruction and library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary agencies and sundry activities	Laboratory supplies	Capital outlays**
Chaffey.....	2.0	48.8	8.2	3.0	-----	37.5	-----	5	-----
Fullerton.....	4.0	66.9	4.4	8.4	-----	7.2	8.2	1.9	1.6
Modesto.....	8.1	74.7	4.2	5.1	7	1.7	1.7	4.1	2.6
Pasadena.....	7.2	50.4	4.2	3	7.2	35.1	-----	2.6	-----
Riverside.....	5.5	83.3	2.1	2.4	7.9	.6	1.2	1.4	34.5
Sacramento.....	5.4	74.2	7.1	11.2	4.4	.1	-----	1.6	58.9
San Mateo.....	1.8	76.5	5.5	3.2	4.6	3.2	5.2	-----	6.9
Santa Ana.....	7.2	75.0	7.2	7.1	1.8	-----	-----	1.7	2.9
Totals.....	4.4	68.3	5.6	5.5	1.8	10.9	1.9	1.6	23.9

*Expenditures do not include capital outlays or transfers.

**Excluding transfers only.

TABLE No. 102.

Percentage of Total Expenditures* Devoted to Each Classification, 1925-26.

Junior college district	General control	Teachers' salaries	Other expenses of instruction and library	Operation of school plant	Maintenance of school plant	Fixed charges	Auxiliary agencies and sundry activities	Laboratory supplies	Capital outlays**
Chaffey.....	2.0	45.4	14.6	3.3	.2	31.8	2.6	.1	.4
Fullerton.....	4.0	71.8	6.1	5.9	-----	5.3	6.3	.5	.5
Modesto.....	9.6	75.1	3.6	7.1	7	1.9	.5	1.5	43.0
Pasadena.....	5.4	55.2	4.4	4.8	5.5	23.0	8	10.0	-----
Riverside.....	1.6	76.8	2.1	4.7	4.3	6.1	.2	4.1	3.7
Sacramento.....	3.4	73.7	8.7	10.6	7.4	1.5	1.4	1.7	81.7
San Mateo.....	2.0	79.0	7.5	2.7	2.9	.6	2.0	2.4	7.1
Santa Ana.....	3.3	75.2	11.9	8.2	.5	-----	.3	-----	37.6
Totals.....	3.9	67.3	7.5	5.2	1.1	10.4	1.7	2.9	46.0

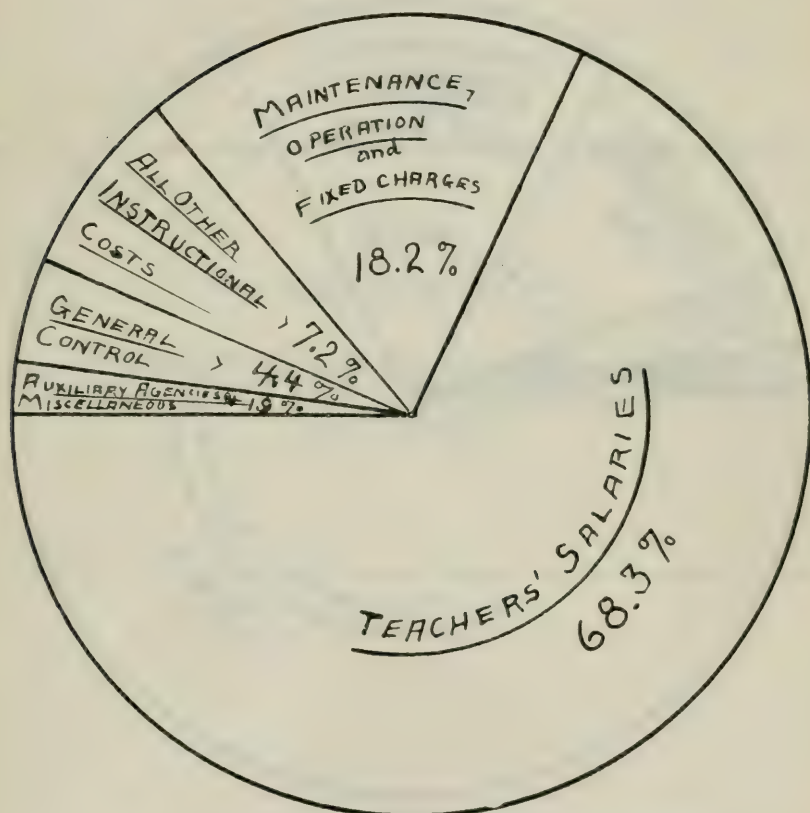
*Expenditures do not include capital outlays or transfers.

**Excluding transfers only.

JUNIOR COLLEGE DISTRICTS.

GRAPH No 15.

Percentage of Total Junior College Expenditures *
Devoted to Each Classification
1924-25.

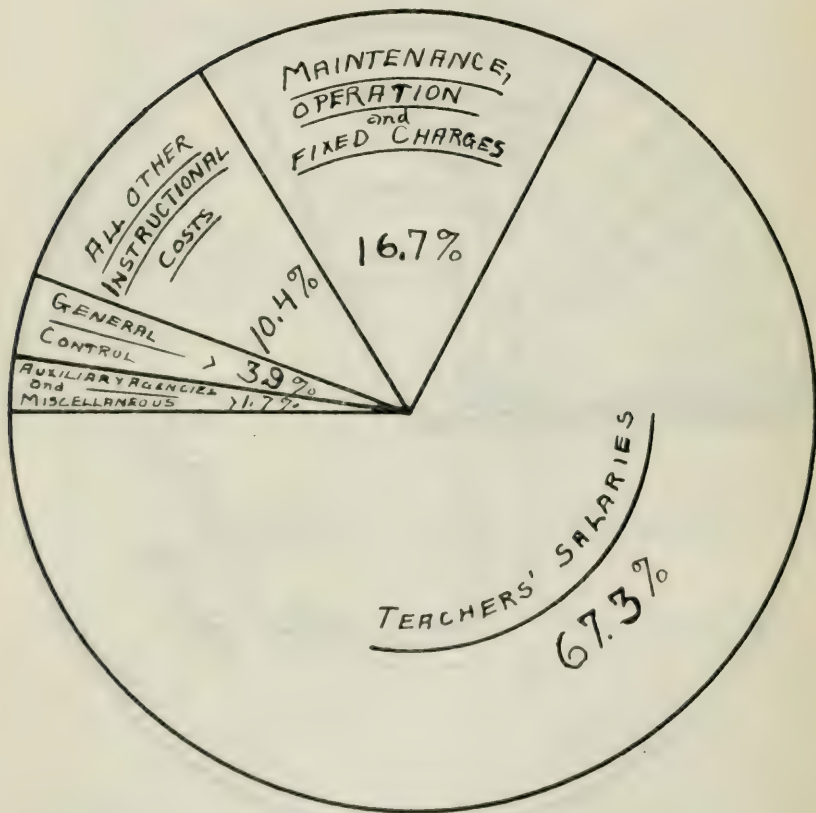


* Expenditures for capital outlays and transfers excluded.
Junior College Districts only.

JUNIOR COLLEGE DISTRICTS.

GRAPH No. 16.

Percentage of Total Junior College Expenditures *
Devoted to Each Classification
1925-26.



* Expenditures for capital outlays and transfers excluded.
Junior College Districts only.

SECTION VI.

STATISTICS OF STATE TEACHERS
COLLEGES.

STATISTICS OF TEACHERS COLLEGES.

TABLE No. 103.

Distribution of Enrollment in Teachers College Classes (Junior College Enrollment Excluded), 1924-25.

State teachers college	Candidates for	Regular semesters			Summer session, 1924			Extra-hour classes			Totals (duplications not eliminated)		
		Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Clare	Degrees	4	15	19	8	22	30				12	37	49
	Credentials	74	344	418	30	170	200				104	514	618
Fresno	Totals	78	359	437	38	192	230	*12	*53	*65	*128	*604	*732
	Degrees	5	48	53	3	42	45	40	215	255	48	305	353
Humboldt	Credentials	45	440	485	19	241	260	20	100	120	84	781	865
	Totals	50	488	538	22	283	305	60	315	375	132	1,086	1,218
San Diego	Degrees	24	170	194	10	144	154	13	38	51	47	352	399
	Credentials	7	28	35							7	28	35
San Francisco	Totals	29	382	411	*57	*613	*670	*6	*13	*19	*92	*1,008	*1,100
	Degrees		10	10	6	172	178	5	243	248	11	425	436
San Jose	Credentials	4	989	993	11	135	146	3	116	119	18	1,240	1,258
	Totals	4	999	1,003	*25	*558	*583	*19	*833	*852	*48	*2,390	*2,438
Santa Barbara	Degrees	18	28	46							18	28	46
	Credentials	75	916	991							75	916	991
Totals	Totals	93	944	1,037	*80	*788	*877	*20	*191	*211	*202	*1,923	*2,125
	Degrees	43	258	301	62	126	188				105	384	489
	Credentials	49	114	163	28	74	102				77	188	265
	Totals	92	372	464	90	200	290	*16	*98	*114	*198	*670	*868
	Degrees	77	387	464	79	362	441	45	458	503	201	1,207	1,408
	Credentials	293	3,327	3,620	122	996	1,118	36	294	290	451	4,577	5,028
	Totals	370	3,714	4,084	*331	*2,778	*3,109	*146	*1,541	*1,687	*847	*8,033	*8,880

*These figures include enrollment not classified by candidacy for degrees or credentials.

TABLE No. 104.
Distribution of Enrollment in Teachers College Classes (Junior College Enrollment Excluded), 1925-26.

State teachers college	Candidates for	Regular semester			Summer session, 1925			Extra-hour classes			Totals (duplications not eliminated)		
		Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Clifco.	Degrees	6	17	23	25	31	56	13	82	95	31	48	79
	Credentials	73	385	458	21	176	197				107	643	750
	Totals	79	402	481	46	207	253	13	82	95	138	691	829
Fresno.	Degrees	35	153	188	9	58	67	20	115	135	64	326	390
	Credentials	48	457	505	16	215	231	36	180	216	100	852	952
	Totals	83	610	693	25	273	298	56	295	351	164	1,178	1,342
Humboldt.	Degrees		1	1								1	1
	Credentials	56	182	238	38	170	208	1	36	37	95	388	483
	Totals	56	183	239	38	170	208	1	36	37	95	389	484
San Diego.	Degrees	93	27	50	6	31	37				29	108	137
	Credentials	267	659	926	30	300	330	2	31	33	249	940	1,289
	Totals	290	686	976	*69	*605	*764	2	81	83	*351	*1,462	*1,853
San Francisco.	Degrees	1	19	20			140				1	337	338
	Credentials	4	1,018	1,022	17	853	870	6	340	346	27	2,211	2,238
	Totals	5	1,037	1,042	17	993	1,010	6	518	524	28	2,548	2,576
San Jose.	Degrees	28	58	86							28	58	86
	Credentials	89	972	1,061							89	972	1,061
	Totals	117	1,030	1,147	*153	*1,044	*1,197	*29	*192	*221	*269	*2,566	*2,565
Santa Barbara.	Degrees	135	308	443	74	125	199	10	21	31	219	454	673
	Credentials	11	142	153	13	94	107				24	236	260
	Totals	146	450	596	87	219	306	10	21	31	243	690	933
Totals.	Degrees	228	583	811	114	385	499	30	364	394	372	1,332	1,704
	Credentials	518	3,815	4,363	135	1,808	1,943	58	669	727	741	6,292	7,033
	Totals	776	4,398	5,174	*435	*3,591	*4,036	*117	*1,225	*1,342	*1,328	*9,224	*10,552

*These figures include enrollment not classified by candidacy for degrees or credentials.

TEACHERS COLLEGES.

TABLE No. 108.

Graduates of State Teachers Colleges and of Junior College courses in State Teachers Colleges, 1925-26.

State teachers college		Bachelor of Arts degree							Credentials without degree							Junior college	Total graduates
		Elem. Ed.	Elem. and junior high school Ed.	Art	Music	Home Econ.	Phys. Ed.	Home and Comm. Mech.	General			Special					
									Elem.	Kin-Prim.	Art	Home Econ.	Manual Arts	Music	Phys. Ed.			Total credentials
Chico	Men	2							2	18				1	1	20	
	Women	2				5			7	87						110	
	Total	4				5			9	105				1		130	
Fresno	Men		4						6	6						6	
	Women	4	23	1	4	5	5		42	117	19		1	2	2	139	
	Total	4	27	1	4	5	7		48	123	19		1	2	2	145	
Humboldt	Men	1							1	10						10	
	Women	1							1	57						57	
	Total	1							2	67						67	
San Diego	Men		5						5							5	
	Women	2	30						32	134			1	1	1	136	
	Total	2	35						37				1			136	
San Francisco	Women		*1						1	229	31					260	
	Men		19						19	11			8	2		21	
	Women	2	24			3			29	277	61	2	17	6	8	371	
Santa Barbara	Men	2	43			3			48	288	61	2	17	8	8	392	
	Women								13	2		2	6	2		4	
	Total					17			17	34		2	6			42	
Totals	Men	2	28						2	47				11	2	61	
	Women	11	78	1	4	30	5		129	935	129	4	30	6	11	1,115	
	Total	13	106	1	4	30	7		174	962	129	4	30	11	8	1,176	

*Junior high only.

TABLE No. 109.
Number of Faculty Members Employed, and Average Annual Salary of Full-Time Faculty Members (except President), 1924-25.

State teachers college	Number of summer session faculty members			Number of part-time faculty members			Total number of regular full-time faculty members			Average salary of regular full-time faculty members, except presidents		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Average
Chico.....	11	13	24	-----	2	5	14	18	32	\$2,845 36	\$2,492 75	\$2,040 62
Fresno.....	11	6	17	1	4	5	28	20	48	2,989 00	2,422 00	2,747 72
Humboldt.....	4	4	8	-----	-----	-----	10	5	15	2,388 00	2,328 00	2,366 57
San Diego.....	13	17	30	5	8	13	14	23	37	2,957 69	2,591 30	2,723 61
San Francisco.....	17	33	50	5	8	13	8	32	40	2,822 85	2,400 23	2,476 00
San Jose.....	18	20	38	6	5	11	17	45	62	3,078 75	2,452 89	2,617 05
Santa Barbara.....	16	12	28	3	6	9	8	13	21	2,647 19	2,441 07	2,513 21
Totals.....	90	105	195	20	28	48	99	156	255	\$2,882 44	\$2,458 15	\$2,615 53

TABLE No. 110.
Number of Faculty Members Employed, and Average Annual Salary of Full-Time Faculty Members (except President), 1925-26.

State teachers college	Number of summer session faculty members			Number of part-time faculty members			Total number of regular full-time faculty members			Average salary of regular full-time faculty members, except presidents		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Average
Chico.....	13	10	23	1	-----	1	16	19	35	\$2,910 00	\$2,363 15	\$2,604 41
Fresno.....	15	5	20	2	6	8	31	21	52	3,046 00	2,462 00	2,805 53
Humboldt.....	9	5	14	-----	-----	-----	13	6	19	2,677 30	2,473 00	2,608 87
San Diego.....	16	25	41	4	6	10	17	23	40	3,109 62	2,668 87	2,849 69
San Francisco.....	13	18	31	1	6	7	7	36	43	2,905 71	2,597 91	2,581 27
San Jose.....	21	21	42	14	9	23	18	49	67	3,078 76	2,422 55	2,591 57
Santa Barbara.....	16	16	32	6	8	14	10	15	25	2,905 55	2,733 53	2,747 91
Totals.....	96	91	187	30	35	65	112	169	281	\$2,979 38	\$2,505 93	\$2,687 36

TEACHERS COLLEGES.

TABLE No 111.

Area of Grounds and Valuation of Property, 1924-25 and 1925-26.

State teachers college	Area of grounds (acres)		Valuation of grounds		Valuation of buildings		Valuation of furniture and equipment		Valuation of library books		Total valuation of property	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Chico.....	18.25	18.25	\$22,500.00	\$22,500.00	\$275,049.22	\$275,049.22	\$84,334.62	\$84,334.62	\$17,350.00	\$17,350.00	\$399,233.84	\$399,233.84
Fresno.....	25.00	23.00	50,949.00	50,366.07	451,112.30	515,118.35	40,354.45	57,074.05	24,151.03	24,151.03	571,571.78	655,709.50
Humboldt.....	51.50	51.50	26,106.97	26,442.97	265,228.12	265,228.12	28,810.54	32,396.24	6,980.03	7,580.25	327,155.66	331,047.58
San Diego.....	17.83	17.83	115,789.00	200,000.00	219,892.27	200,000.00	92,997.24	95,000.00	30,878.48	35,000.00	459,556.99	530,000.00
San Francisco.....	5.85	6.36	281,227.15	391,227.15	205,142.83	289,347.28	60,273.40	61,818.25	30,500.00	29,278.07	577,143.38	771,670.75
San Jose.....	18.30	18.30	50,000.00	50,000.00	800,000.00	815,000.00	75,000.00	78,000.00	50,000.00	53,000.00	975,000.00	996,000.00
Santa Barbara.....	13.00	15.00	25,000.00	90,000.00	150,000.00	150,000.00	40,000.00	42,000.00	3,000.00	5,000.00	218,000.00	287,000.00
Totals.....	149.73	150.24	\$571,572.12	\$839,536.19	\$2,366,424.74	\$2,509,742.97	\$430,800.25	\$450,623.16	\$158,864.54	\$171,359.35	\$3,527,661.65	\$3,971,261.67

TABLE No. 112-A.
Chico State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Total	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Instruction	\$1,081 88	\$2,619 09	\$71,339 28	\$91,113 76	\$684 30	\$1,051 89	\$5,991 74	\$78,772 61	\$100,776 48	
Administration and general	105 16	233 59	9,991 17	10,724 88	1,890 52	1,810 87	87 93	11,976 53	12,867 27	
Maintenance and operation	5,893 27	3,797 62	10,229 76	10,564 89	7,893 70	3,769 84	1,425 54	23,220 39	19,537 89	
Total ordinary expenditures	\$7,080 31	\$6,650 30	\$91,470 21	\$112,403 53	\$10,468 52	\$6,622 60	\$7,505 21	\$115,972 53	\$133,181 61	
Additions and betterments		32 60		1,010 48	506 00			506 00	1,043 08	
Total expenditures	\$7,080 31	\$6,682 90	\$91,470 21	\$113,414 01	\$10,974 52	\$6,622 60	\$7,505 21	\$116,478 53	\$134,224 72	

TABLE No. 112-B.
Fresno State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Total	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Instruction	\$5,415 21	\$2,446 60	\$121,696 00	\$123,020 00	\$753 04	\$925 03	\$4,651 34	\$8,455 58	\$132,425 59	\$134,547 21
Administration and general	203 55	213 98	14,624 00	15,154 00	1,804 85	2,625 40		16,722 40	17,993 38	17,993 38
Maintenance and operation	2,981 13	2,468 91	10,091 16	9,228 06	1,488 57	1,668 23	104 08	185 54	14,927 94	13,550 74
Total ordinary expenditures	\$8,199 89	\$5,129 49	\$146,924 16	\$147,402 06	\$4,136 46	\$4,918 66	\$4,815 42	\$8,641 12	\$164,075 93	\$166,091 33
Additions and betterments	3,220 08				2,387 00	19 00		75,616 80	5,616 80	75,652 80
Prior year expense	1,558 17	732 73			41 76				1,299 93	732 73
Total expenditures	\$12,987 74	\$5,862 22	\$146,924 16	\$147,402 06	\$6,565 22	\$4,938 26	\$4,815 42	\$84,274 32	\$170,992 54	\$242,476 86

TEACHERS COLLEGES.

TABLE No. 112-C.

Humboldt State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Total
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	
Instruction.....	\$1,002 11	\$1,022 72	\$34,113 01	\$46,116 84	\$207 51	\$513 54	\$2,248 13	\$4,230 33	\$37,571 69
Administration and general.....	781 71	772 72	7,090 37	7,792 86	1,040 15	1,262 16	135 40	184 63	9,017 86
Maintenance and operation.....	1,277 98	1,450 03	3,223 14	3,313 81	1,400 20	2,302 33	25 10	135 24	5,955 02
Total ordinary expenditures.....	\$3,061 46	\$3,245 47	\$44,427 02	\$57,193 51	\$2,650 86	\$4,138 03	\$2,408 63	\$4,550 20	\$60,136 21
Additions and betterments.....						562 68		14,665 98	15,228 66
Total expenditures.....	\$3,061 46	\$3,245 47	\$44,427 02	\$57,193 51	\$2,650 86	\$4,700 71	\$2,408 63	\$19,225 18	\$84,364 87

TABLE No. 112-D.

San Diego State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Total
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	
Instruction.....	\$4,051 56	\$3,641 27	\$86,021 84	\$123,550 50	\$1,566 39	\$1,866 81	\$5,500 30	\$4,171 09	\$133,229 67
Administration and general.....	1,053 54	662 62	11,013 06	12,800 00	1,488 55	1,743 19	13,649 15	15,206 11	15,206 11
Maintenance and operation.....	2,136 70	1,899 39	14,705 97	13,322 34	2,502 75	2,065 12	202 82	52 02	17,338 87
Total ordinary expenditures.....	\$7,241 80	\$6,203 68	\$111,740 87	\$149,672 84	\$5,557 69	\$5,675 12	\$5,747 12	\$4,233 11	\$130,333 48
Additions and betterments.....	25 08	60 07			2,334 54	10 00	2,022 84	51,065 96	51,065 96
Prior year expense.....								10 00	89 07
Total Expenditures.....	\$7,267 48	\$6,272 05	\$111,740 87	\$149,672 84	\$8,112 23	\$5,685 12	\$7,819 90	\$58,289 07	\$219,919 08

TABLE No. 112-E.
San Francisco State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Material and supplies		Salaries and wages		Service and expense		Property and equipment		Total	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Instruction.....	\$3,830 68	\$4,110 73	\$104,160 06	\$120,354 64	\$3,390 56	\$4,563 45	\$3,930 34	\$4,336 79	\$115,311 64	\$133,371 61
Administration and general.....	1,889 89	1,801 39	15,304 96	16,489 46	1,637 41	1,727 20	232 75	-----	19,564 71	19,518 05
Maintenance and operation.....	3,450 03	2,810 82	10,259 99	11,871 00	6,482 60	5,042 97	134 43	195 20	20,307 05	19,649 99
Total ordinary expenditures.....	\$8,650 30	\$7,953 94	\$130,725 01	\$148,715 10	\$11,510 57	\$11,333 62	\$4,297 52	\$4,531 99	\$155,183 40	\$172,539 65
Additions and betterments.....	267 58	-----	-----	-----	384 15	-----	44,353 36	157,070 78	45,095 09	157,070 78
Prior year expense.....	-----	-----	-----	-----	-----	-----	54 02	-----	54 02	-----
Total expenditures.....	\$8,917 88	\$7,953 94	\$130,725 01	\$148,715 10	\$11,894 72	\$11,333 62	\$48,704 90	\$161,602 77	\$200,242 51	\$329,610 43

TABLE No. 112-F.
San Jose State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Total	
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26
Instruction.....	\$3,410 48	\$5,629 12	\$167,818 59	\$190,622 55	\$933 35	\$1,319 19	\$3,806 62	\$9,300 22	\$175,999 04	\$206,871 08
Administration and general.....	1,135 19	1,727 59	21,480 61	29,061 49	2,092 90	2,883 65	-----	1,070 60	24,678 79	34,752 33
Maintenance and operation.....	6,902 09	6,610 59	18,901 27	20,246 31	4,974 48	6,422 75	440 76	800 45	31,218 60	34,080 10
Total ordinary expenditures.....	\$11,447 76	\$13,967 30	\$208,200 47	\$239,930 35	\$7,970 82	\$10,625 59	\$4,247 38	\$11,180 27	\$231,866 43	\$275,703 51
Additions and betterments.....	-----	-----	-----	-----	-----	-----	50,216 46	15,089 06	50,216 46	15,089 06
Prior year expense.....	-----	-----	-----	-----	58 43	-----	-----	48 98	38 43	48 98
Total expenditures.....	\$11,447 76	\$13,967 30	\$208,200 47	\$239,930 35	\$8,029 25	\$10,625 59	\$54,463 84	\$26,318 31	\$282,141 32	\$290,841 55

TEACHERS COLLEGES.

TABLE No. 112-G.

Santa Barbara State Teachers College—Expenditures, 1924-25 and 1925-26.

Function	Material and supplies		Salaries and wages		Service and expense		Property and equipment		Total
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	
Instruction.....	\$3,200 26	\$2,673 19	\$61,026 60	\$84,915 00	\$316 62	\$309 55	\$3,049 13	\$4,172 23	\$92,069 97
Administration and general.....	1,263 64	1,075 46	10,948 35	12,387 77	1,491 34	1,979 91	116 62	74 05	15,517 19
Maintenance and operation.....	552 68	788 77	6,060 00	8,813 00	2,048 05	1,956 78	133 54	707 25	12,266 80
Total ordinary expenditures.....	\$5,016 88	\$4,537 42	\$77,734 95	\$106,115 77	\$3,856 01	\$4,246 24	\$3,359 29	\$4,953 53	119,852 06
Additions and betterments.....						9,209 58	11,480 18		9,209 58
Total expenditures.....	\$5,016 88	\$4,537 42	\$77,734 95	\$106,115 77	\$3,856 01	\$13,455 82	\$14,839 47	\$4,953 53	\$129,062 54

TABLE No. 112-H.

Expenditures of All State Teachers Colleges, 1924-25 and 1925-26.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Total
	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	1924-25	1925-26	
Instruction.....	\$22,592 21	\$22,148 72	\$946,086 28	\$779,693 29	\$7,851 77	\$10,249 46	\$28,253 01	\$40,686 98	\$852,758 45
Administration and general.....	5,492 71	5,987 65	91,062 72	104,380 46	11,503 81	14,032 38	601 45	1,426 21	125,826 70
Maintenance and operation.....	22,773 48	19,556 13	74,074 29	77,359 41	26,799 35	23,278 02	2,364 39	3,501 24	123,694 80
Total ordinary expenditures.....	\$51,298 40	\$47,692 50	\$811,223 29	\$961,433 16	\$46,156 93	\$47,559 86	\$31,278 85	\$45,594 43	\$1,102,979 05
Additions and betterments.....	3,522 84	32 60		1,010 48	5,831 69	9,791 86	108,072 84	316,514 98	327,349 92
Prior year expense.....	1,258 17	801 80			100 19	10 00	54 02	98 98	870 78
Total expenditures.....	\$56,079 51	\$48,526 90	\$811,223 29	\$962,443 64	\$52,088 81	\$57,361 72	\$139,405 71	\$362,108 39	\$1,430,500 55

TEACHERS COLLEGES.

TABLE No. 114.

Number of Days Taught, Average Daily Attendance, and Number of Eighth Grade Graduates in Training Schools of State Teachers Colleges, 1924-25 and 1925-26.

State teachers college	Days taught		Average daily attendance		Number of graduates			
					1924-25		1925-26	
	1924-25	1925-26	1924-25	1925-26	Boys	Girls	Total	Total
Chico	168	169	223	240	13	13	26	30
Fresno	170	173	197	193				
Humboldt		171		92			5	15
San Diego	178	177	243	224				
San Francisco	190	171	358	353	25	30	55	40
San Jose	169	173	395	374	34	31	65	25
Santa Barbara	176	176	44	53	3	6	9	8
Totals	*175.2	*172.9	1,460	1,529	75	80	155	118

*Average.

TABLE No. 115.
State Enrollment in Kindergartens and Elementary Grades in Training Schools of State Teachers Colleges, 1924-25.

State teachers college	Kindergarten	First grade	Second grade	Third grade	Fourth grade	Fifth grade	Sixth grade	Seventh grade	Eighth grade	Total, grades 1-8, inclusive
Chico.....	22 23	17 19	16 16	11 14	21 16	14 14	10 8	13 22	13 13	115 122
Totals.....	45	36	32	25	37	28	18	35	26	237
Fresno.....		23 23	21 16	9 23	14 24	17 20	12 25			97 131
Totals.....		46	37	32	38	37	38			228
Humboldt.....										
Totals.....										
San Diego.....		32 24	23 12	16 16	22 16	21 17	17 25	23 17		154 137
Totals.....		56	35	32	38	38	42	40		281
San Francisco.....	49 70	28 32	22 24	21 25	30 27	39 31	34 30	30 24	33 35	237 228
Totals.....	119	60	46	46	57	70	64	54	68	405
San Jose.....	50 31	29 29	18 31	18 23	26 29	26 36	40 23	23 30	37 39	217 240
Totals.....	81	58	49	41	55	62	63	53	76	457
Santa Barbara.....		8 5	4 4	2 3	1 1	4 4	2 4			21 21
Totals.....		13	8	5	2	8	6			42
Totals.....	121 134	137 132	104 103	77 104	114 113	121 122	116 115	89 93	83 87	841 869
Totals.....	245	269	207	181	227	243	231	182	170	1,710

TEACHERS COLLEGES.

TABLE No. 116.

State Enrollment in Kindergartens and Elementary Grades in Training Schools of State Teachers Colleges, 1925-26.

State teachers college		Kindergarten	First grade	Second grade	Third grade	Fourth grade	Fifth grade	Sixth grade	Seventh grade	Eighth grade	Total, grades 1-8, inclusive
Chicago	Boys	23	16	16	19	10	15	14	12	10	112
	Girls	19	24	11	19	15	17	15	7	20	128
	Totals	42	40	27	38	25	32	29	19	30	240
Fresno	Boys		17	21	14	15	13	16			9
	Girls		2	19	20	25	25	18			131
	Totals		41	40	34	40	38	34			227
Humboldt	Boys		5	5	4	10	3	5	12	10	54
	Girls		9	8	6	8	4	7	13	15	70
	Totals		14	13	10	18	7	12	25	25	124
San Diego	Boys		35	24	20	18	15	8			130
	Girls		41	18	25	19	16	23			142
	Totals		76	42	45	37	31	41			272
San Francisco	Boys	62	30	31	36	34	24	25	17	22	219
	Girls	72	29	35	20	27	21	14	27	18	191
	Totals	134	59	66	56	61	45	39	44	40	410
San Jose	Boys	37	27	15	18	19	27	31	43	33	213
	Girls	36	26	23	27	22	31	36	36	40	241
	Totals	73	53	38	45	41	58	67	79	73	454
Santa Barbara	Boys		12				2			14	14
	Girls		14				5			1	20
	Totals		26				7			1	34
Totals	Boys	122	142	112	111	106	99	109	84	75	838
	Girls	127	167	114	117	116	119	113	83	94	923
	Totals	249	309	226	228	222	218	222	167	169	1,761

TABLE No. 117.

Distribution of Pupils in Training School Classes by Age, Grade and Sex, as of March 1, 1925.

Grade	Age	Under 6	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Total	X	Y
First	Boys..... Girls.....		51 6	43 46	5 6														101 109	8 2	10 3
Second	Boys..... Girls.....		2 2	40 47	46 39	7 3	2 1												97 92	4 7	8
Third	Boys..... Girls.....		3 1	52 10	33 54	33 48	6 7	1											94 121	2	1
Fourth	Boys..... Girls.....			2	15 17	55 41	30 35	9 5	2										113 98	1	2
Fifth	Boys..... Girls.....					15 13	33 51	41 33	18 11	2	1								110 111	1 2	1
Sixth	Boys..... Girls.....					3 1	6 19	41 51	46 38	11 9	1 3	1 3	1						109 125	1 5	8 5
Seventh	Boys..... Girls.....						4 1	6 11	18 30	23 26	14 10	4 3	1 1	1					70 82	4 5	8 6
Eighth	Boys..... Girls.....							1 1	9 12	20 16	20 21	10 9	2 3	2					64 62	8 10	1 2
Totals		3	112	191	235	219	195	200	184	109	70	30	7	3					1,558	60	56

NOTE.—Evening schools should not be included in this report.

TEACHERS COLLEGES.

TABLE No. 112.

Distribution of Pupils in Training School Classes by Age, Grade and Sex, as of March 1, 1926.

Grade	Age	Under 6	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Total	X	Y
First	Boys	2	75	41	4														122	7	
	Girls	7	77	43	4														131	1	
Second	Boys		4	38	54	12	1												109	4	2
	Girls		4	53	33	5													95	3	2
Third	Boys			9	44	48	6	1											108	6	3
	Girls			20	51	41	9												121	3	4
Fourth	Boys				10	44	34	14	2										105	8	2
	Girls				12	45	47	14	2					1					118	3	2
Fifth	Boys			1	1	9	29	32	20	3	1								96	1	
	Girls				2	7	51	43	13	2	1								119	1	
Sixth	Boys					2	19	44	47	25	2	2							141		1
	Girls						20	51	48	16	3								138	1	2
Seventh	Boys						1	6	24	32	10	3	2						78	2	1
	Girls							8	21	29	14	4	1	1					79	2	
Eighth	Boys								7	13	19	13	5						57		
	Girls							1	8	21	23	8	8						69		
Totals		9	160	205	215	213	214	214	192	141	73	31	16	2	1				1,686	42	19

Note.—Evening schools should not be included in this report.

TABLE No. 119.
Acceleration and Retardation of Pupils Enrolled in Training Schools of State Teachers Colleges, as of March 1, 1925.

Grade	Accelerated		Normal age for grade		Retarded		Repeating grade		Completing more than one grade in year		Total enrollment as of March 1, 1926
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	
First.....	Boys.....	2	1.98	94	93.07	5	4.95	8	7.92	10	9.90
	Girls.....	1	.92	102	93.58	6	5.50	2	1.83	3	2.75
	Totals.....	3	1.43	196	93.33	11	5.24	10	4.76	13	6.19
Second.....	Boys.....	2	2.06	86	88.66	9	9.28	4	4.12	8	8.25
	Girls.....	2	2.17	86	93.48	4	4.35	7	7.61	7	7.61
	Totals.....	4	2.12	172	91.00	13	6.88	11	5.82	8	4.23
Third.....	Boys.....	3	3.19	85	90.43	6	6.38	-----	-----	-----	94
	Girls.....	11	9.09	102	84.30	8	6.61	2	1.65	1	.83
	Totals.....	14	6.51	187	86.98	14	6.51	2	.93	1	.47
Fourth.....	Boys.....	17	15.04	85	75.22	11	9.74	1	.88	2	1.77
	Girls.....	17	17.35	76	77.55	5	5.10	-----	-----	-----	113
	Totals.....	34	16.12	161	76.30	16	7.68	1	.47	2	.95
Fifth.....	Boys.....	15	13.64	74	67.27	21	19.09	1	.91	1	.91
	Girls.....	14	12.61	84	75.68	13	11.71	2	1.80	1	.90
	Totals.....	29	13.12	158	71.49	34	15.39	3	1.36	2	.90
Sixth.....	Boys.....	9	8.26	87	79.81	13	11.93	1	.92	8	7.34
	Girls.....	20	16.00	89	71.20	16	12.80	5	4.00	5	4.00
	Totals.....	29	12.39	176	75.22	29	12.39	6	2.56	13	5.56
Seventh.....	Boys.....	10	14.29	41	58.57	19	27.14	4	5.71	8	11.43
	Girls.....	12	14.64	56	68.29	14	17.07	5	6.10	6	7.32
	Totals.....	22	14.47	97	63.82	33	21.71	9	5.92	14	9.21
Eighth.....	Boys.....	10	15.63	40	62.50	14	21.87	8	12.50	1	1.56
	Girls.....	13	20.97	37	59.68	12	19.35	10	16.13	2	3.23
	Totals.....	23	18.25	77	61.11	26	20.64	18	14.29	3	2.38
Totals.....	Boys.....	68	8.97	592	78.10	98	12.93	27	3.56	38	5.01
	Girls.....	90	11.25	632	79.00	78	9.75	33	4.13	18	2.25
	Totals.....	158	10.14	1,224	78.56	176	11.30	60	3.85	56	3.59

SECTION VII.

STATISTICS OF STATE SPECIAL SCHOOLS.

STATE SPECIAL SCHOOLS.

TABLE No. 121.

California Schools for the Deaf and the Blind:* Number of Teachers Employed and Enrollment, 1924-25 and 1925-26.

	1924-25	1925-26
Teachers employed:		
Men.....	16	16
Women.....	22	23
Totals.....	38	39
Enrollment—School for the Deaf:		
Boys.....	113	113
Girls.....	78	79
Totals.....	191	192
Enrollment—School for the Blind:		
Boys.....	49	50
Girls.....	56	53
Totals.....	105	103

*At Berkeley.

TABLE No. 122.

California Schools for the Deaf and the Blind: Expenditures, 1924-25.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Instruction.....	\$2,897 19	\$65,167 96	\$7,930 46	\$9,112 88	\$85,108 49
Support and subsistence.....	32,621 48	16,991 52	3,558 16	13,731 69	66,902 85
Care and welfare.....	532 34	11,323 77	386 57	1,521 97	13,764 65
Maintenance and operation.....	14,659 95	16,988 66	85,013 26	657 04	117,309 91
Farming.....	100 86		40 00	337 43	478 29
Administration and general.....	1,563 84	9,836 39	1,914 38	908 84	14,223 45
Total expenditures.....	\$52,366 66	\$120,548 80	\$98,602 33	\$26,269 85	\$297,787 64

TABLE No. 123.

California Schools for the Deaf and the Blind: Expenditures, 1925-26.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Instruction.....	\$1,389 30	\$71,870 72	\$2,605 53	\$2,516 72	\$78,382 36
Support and subsistence.....	36,390 13	22,301 82	1,491 01	5,202 10	65,385 06
Care and welfare.....	724 26	11,122 44	178 47	370 73	12,395 90
Maintenance and operation.....	8,005 56	12,309 61	26,911 22	608 47	48,434 86
Farming.....	180 28			78 00	259 18
Administration and general.....	1,015 50	10,541 68	1,805 41	511 47	13,874 12
Total ordinary expenditures.....	\$48,305 18	\$128,146 27	\$32,991 64	\$9,288 39	\$218,731 48
Additions and betterments.....				2,205 70	2,205 70
Prior year expense.....				4,606 27	4,606 27
Total expenditures.....	\$48,305 18	\$128,146 27	\$32,991 64	\$16,100 42	\$225,543 51

TABLE No. 124.

California Schools for the Deaf and the Blind: Area of Grounds and Valuation of Property, 1924-25 and 1925-26.

	1924-25	1925-26
Area of grounds, acres.....	131.35	131.35
Value of grounds, based on 1925 assessment.....	\$1,395,000 00	\$2,010,000 00

STATE SPECIAL SCHOOLS.

TABLE No. 125.

California Polytechnic School: *Teachers, Enrollment and Graduates, 1924-25 and 1925-26.

	1924-25			1925-26		
	Men	Women	Total	Men	Women	Total
Number of teachers employed.....	11	3	14	16	17	23
Enrollment classified by grades—						
First year.....	37	3	40	94	20	114
Second year.....	31	3	34	29	5	34
Third year.....	16	4	20	38	6	44
Fourth year.....	18	6	24	25	5	30
Unclassified.....	4	2	6	29	48	77
Totals.....	106	18	124	215	84	299
Enrollment classified by courses:						
Agriculture.....	20		20	38		38
Mechanics.....	61		61	140		140
Household arts.....				1	19	20
Printing.....	4	8	12	7	7	14
Special—Home making.....					44	44
General.....	21	10	31	29	14	43
Totals.....	106	18	124	215	84	299
Number of graduates.....	14	6	20	21	4	25

*At San Luis Obispo.

TABLE No. 126.

California Polytechnic School: Expenditures, 1924-25.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Instruction.....	\$5,343 84	\$36,098 32	\$4,083 84	\$91 07	\$45,617 07
Administration and general.....	1,593 37	11,576 41	4,337 73		17,507 51
Maintenance and operation.....	1,022 76	2,545 00		7 88	3,575 64
Total ordinary expenditures.....	\$7,959 97	\$50,219 73	\$8,421 57	\$98 95	\$66,700 22
Prior year expense.....			6 72		6 72
Total expenditures.....	\$7,959 97	\$50,219 73	\$8,428 29	\$98 95	\$66,706 94

TABLE No. 127.

California Polytechnic School: Expenditures, 1925-26.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Instruction.....	\$5,731 94	\$51,996 30	\$2,181 08	\$4,492 98	\$64,402 30
Administration and general.....	2,569 48	12,749 90	5,569 43	1,493 49	22,382 30
Maintenance and operation.....	1,990 80	5,604 33	14 75	772 33	8,382 21
Total ordinary expenditures.....	10,292 22	70,350 53	7,765 26	6,758 80	95,166 81
Prior year expense.....			132 93		132 93
Total expenditures.....	\$10,292 22	\$70,350 53	\$7,898 19	\$6,758 80	\$95,299 74

TABLE No. 128.

California Polytechnic School: Area of Grounds and Valuation of Property.

	1924-25	1925-26
Area of grounds in acres (also control water rights only on 699 acres additional).....	928.24	928.24
Value of grounds, buildings and equipment.....	\$480,000 00	\$480,000 00

SECTION VIII.

STATISTICS OF THE UNIVERSITY OF
CALIFORNIA.

UNIVERSITY OF CALIFORNIA.

TABLE No. 129.

Enrollment for Year Ending June 30, 1925.

	Under-graduate students	Graduate students (academic departments)	Students in professional colleges holding A.B. degree	Total in regular semesters (duplicates eliminated)	Students' summer session and inter-session	Total students all duplicates deducted
At Berkeley:						
(Colleges of Letters and Science, Commerce, Agriculture, Chemistry and Schools of Jurisprudence, Education, Medicine and Architecture.)						
Men	5,016	670	218	5,758	2,550	5,793
Women	3,942	806	25	4,718	4,655	8,564
Totals	8,958	1,476	243	10,476	7,205	14,357
At San Francisco:						
(Medical School, Hooper Foundation for Medical Research, Hastings College of the Law, College of Dentistry, California College of Pharmacy, Degree Curriculum for Nurses.)						
Men	722		119	841		841
Women	64		33	97		97
Totals	786		152	938		938
At Los Angeles:						
(Southern Branch, College of Letters and Science,* and unclassified students.)						
Men	1,726		37	1,763	626	2,229
Women	3,903		1	3,904	2,900	6,425
Totals	5,629		38	5,667	3,526	8,654
At other points:						
(Davis College of Agriculture—Degree curriculum exclusive of Berkeley group; Mt. Hamilton, Lick Astronomical Department; La Jolla, Scripps Institution for Biological Research; Riverside, Graduate School of Tropical Agriculture.)						
Men	99	12		111		111
Women	2	2		4		4
Totals	101	14		115		115
Total resident students, all duplicates deducted:						
Men						9,216
Women						15,102
Total						24,318

*Includes teachers college enrollment as follows:

Men	131
Women	2,478
Total	2,609

UNIVERSITY OF CALIFORNIA.

TABLE No. 130.

Enrollment for the Year Ending June 30, 1926.

	Under-graduate students	Graduate students (academic departments)	Students in professional colleges holding A.B. degree	Total in regular semesters (duplicates eliminated)	Students' summer session and inter-session	Total students all duplicates deducted
At Berkeley: (College of Letters and Science, Commerce, Agriculture, Chemistry and Schools of Jurisprudence, Education, Medicine and Architecture.)						
Men.....	4,771	775	232	5,739	2,871	6,897
Women.....	3,918	859	30	4,749	4,292	7,584
Totals.....	8,689	1,634	262	10,488	7,163	14,481
At San Francisco: (Medical School, Hooper Foundation for Medical Research, Hastings College of the Law, College of Dentistry, California College of Pharmacy, Degree Curriculum for Nurses.)						
Men.....	677		127	804		804
Women.....	14		36	50		50
Totals.....	691		163	854		854
At Los Angeles: (Southern Branch, College of Letters and Science,* and unclassified students.)						
Men.....	2,047		13	2,060	765	2,678
Women.....	4,492		1	4,493	3,068	7,100
Totals.....	6,539		14	6,553	3,833	9,778
At other points: (Davis College of Agriculture—Degree Curriculum exclusive of Berkeley group; Mt. Hamilton, Lick Astronomical Department; La Jolla, Scripps Institution for Biological Research; Riverside, Graduate School of Tropical Agriculture.)						
Men.....	156	13		103		103
Women.....	5			4		4
Totals.....	161	13		107		107
Total resident students, all duplicates deducted:						
Men.....						10,612
Women.....						14,763
Total.....						25,375

*Includes teachers college enrollment as follows:

Men.....	183
Women.....	2,722
Total.....	2,905

UNIVERSITY OF CALIFORNIA.

TABLE No. 131.

Degrees Conferred During 1924-25 and 1925-26.

	1924-25			1925-26		
	Men	Women	Total	Men	Women	Total
Graduate in Pharmacy.....	88	9	97	97	10	107
Pharmaceutical Chemist.....	10	1	11	9	2	11
Bachelor of Pharmacy.....	1	0	1			
Doctor of Dental Surgery.....	78	2	80	69	2	71
Bachelor of Laws.....	25	1	26	26	1	27
Doctor of Medicine.....	42	7	49	41	7	48
Bachelor of Education (Southern Branch).....	13	85	98	27	134	161
Bachelor of Science.....	548	32	580	464	31	495
Bachelor of Arts.....	384	809	1,193	504	860	1,364
Master of Science.....	41	2	43	37	1	38
Master of Arts.....	77	104	181	87	104	191
Graduate in Architecture.....	1	0	1	2	1	3
Doctor of Education.....	1	0	1	2	1	3
Mechanical Engineer.....	2	0	2	1	0	1
Juris Doctor.....	52	2	54	55	2	57
Doctor of Public Health.....	5	0	5			
Doctor of Philosophy.....	38	11	49	53	4	57
Total degrees in course.....	1,406	1,065	2,471	1,474	1,760	2,634
Honorary degrees (LL.D.).....	4	0	4	4	0	4
Grand totals.....			2,475			2,638

TABLE No. 132.

Officers and Faculty of the University (other than Regents) for 1924-25 and 1925-26.

	1924-25			1925-26		
	Deans, directors and other adminis- trative officers	Other officers	Total	Deans, directors and other adminis- trative officers	Other officers	Total
General administration.....	27	11	38	25	20	45
Departments at Berkeley.....	24	840	873	29	810	839
University Farm, Davis.....	1	57	58	3	84	87
Lick Observatory, Mt. Hamilton.....	2	22	24	2	15	17
California School of Fine Arts, San Francisco.....	2	12	14			
Hastings College of Law, San Francisco.....	2	10	12	1	10	11
Medical School, Berkeley, San Francisco.....	1	232	233	5	246	251
Hooper Foundation for Medical Research, San Francisco.....	1	13	14	1	8	9
College of Dentistry, San Francisco.....	2	115	117	1	116	117
California College of Pharmacy, San Francisco.....	3	17	20	3	21	24
Scripps Institute, La Jolla.....	1	8	9	1	9	10
Graduate School, Citrus Equipment Station, Riverside.....	2	18	20	1	19	20
University Extension (other than Agriculture).....	52	592	644	54	650	704
University Extension in Agriculture.....	1	124	125	1	123	124
Southern Branch, Los Angeles.....	14	247	261	10	279	289
Totals.....	135	2,327	2,462	137	2,410	2,547
Defect for names counted more than once.....			103			102
Total individuals.....			2,359			2,445

UNIVERSITY OF CALIFORNIA.

TABLE No. 133.

Summary of Income, Expenditures and Assets, 1924-25.

INCOME.		
United States.....	\$205,061 46	
State of California.....	5,108,962 92	
Students' fees and deposits.....	1,679,827 30	
Hospitals and infirmaries.....	652,166 76	
Departmental sales and miscellaneous receipts.....	435,886 60	
Income from endowment funds:		
For current use.....	\$324,447 92	
For additions to endowment funds.....	56,206 42	
For payments on trust funds.....	17,758 97	
	398,413 31	
Gifts for current use.....	\$220,249 43	
Gifts for buildings, equipment, etc.....	444,666 06	
Gifts for endowment.....	324,396 06	
	989,311 55	
Withdrawals from endowment funds used as income.....	4,086 08	
		\$9,473,715 98
EXPENDITURES.		
Administration.....	\$329,854 76	
General maintenance and operations.....	434,060 60	
Land, buildings and improvements.....	527,439 65	
Education and research.....	6,815,678 49	
Scholarships, fellowships and prizes.....	93,405 55	
Miscellaneous expenditures unclassified.....	649,725 42	
Payments to beneficiaries of trust funds.....	27,722 05	
Additions to endowment funds.....	389,833 31	
		\$9,267,719 83
ASSETS.		
Real estate in Berkeley.....	\$2,382,150 25	
Buildings and improvements in Berkeley.....	8,157,841 05	
Real estate and improvements not in Berkeley.....	5,729,459 43	
Equipment.....	5,354,386 13	
		\$21,623,836 86
Cash, accounts receivable, stores, etc.....		2,432,920 98
Investments (bonds, stocks, notes, real estate, etc.):		
Temporary—special funds.....	\$1,253,122 62	
Pension and annuities systems.....	366,640 65	
Endowment and trust funds.....	9,979,102 11	
		11,598,865 38
Total.....		\$35,655,623 22

UNIVERSITY OF CALIFORNIA.

TABLE No. 134.

Summary of Income, Expenditures and Assets, 1925-26.

INCOME.		
United States		\$225,061 46
State of California		5,841,837 20
Students' fees and deposits		1,615,729 12
Hospitals and infirmaries		637,856 00
Departmental sales and miscellaneous receipts		645,464 71
Income from endowment investments:		
For current use	\$371,356 73	
For additions to endowment funds	36,367 98	
For repayments on trust funds	24,330 02	
		432,054 73
Gifts for current use	\$236,770 23	
Gifts for land, buildings, etc.	2,743,407 76	
Gifts for endowment	319,560 60	
		3,299,738 59
Withdrawals from endowment funds used as income		10,951 49
Total income		\$12,708,693 30
EXPENDITURES.		
Administration	\$434,151 37	
General maintenance, operation, etc.	744,921 60	
Land, buildings, improvements, etc.	3,059,813 58	
Education and research	6,882,610 70	
Scholarships, fellowships and prizes	106,373 18	
Miscellaneous expenditures not classified	405,863 42	
Payments to beneficiaries of trust funds, etc.	27,575 46	
Additions to endowment funds	553,253 45	
Total expenditures		\$12,214,562 76
ASSETS.		
Real estate in Berkeley	\$2,559,959 90	
Buildings and improvements in Berkeley	8,648,722 43	
Real estate and improvements not in Berkeley	8,551,425 09	
Equipment	5,740,044 17	
		\$25,500,151 50
Cash, accounts receivable, stores, etc.		2,621,466 33
Investments (bonds, stocks, notes, real estate, etc.):		
Temporary, special funds	\$507,646 19	
Pension and annuities systems	532,948 75	
Endowment and trust funds	10,506,506 06	
		11,547,101 00
Total		\$39,668,718 92

SECTION IX.

STATISTICS OF STATE TEXTBOOKS.

STATE TEXTBOOKS.

TABLE No. 135.

Number of Textbooks Distributed Free to Elementary Schools, and Total Cost to the State for Royalties for Use of Plates for the School Years 1924-25 and 1925-26.

Textbooks	1924-25		1925-26	
	Number of books	Amount paid to royalty fund	Number of books	Amount paid to royalty fund
Primer.....	26,185	\$921 71	23,441	\$825 13
First Reader.....	26,075	1,032 57	28,125	1,113 74
Second Reader.....	26,262	1,155 52	25,479	1,121 08
Third Reader.....	22,310	1,171 27	19,528	927 58
Fourth Reader.....	18,923	1,513 84	16,589	1,327 12
Fifth Reader.....	18,159	1,634 31	15,407	1,386 63
Sixth Reader.....	17,144	.....	19,787	.....
Seventh Reader.....	15,817	.....	18,720	.....
Eighth Reader.....	14,328	.....	14,809	.....
Speller—One.....	90,230	.....	80,610	.....
Speller—Two.....	83,780	.....	81,393	.....
Speller—Manual.....	.....	.....	.....	.....
Arithmetic—One.....	35,609	2,937 74	35,552	2,933 04
Arithmetic—Two.....	34,401	3,182 09	37,645	3,482 15
Arithmetic—Three.....	32,578	3,339 25	36,389	3,729 87
Studies in English—One.....	18,287	713 19	15,365	599 23
Studies in English—Two.....	31,489	1,842 10	21,709	1,269 98
Studies in English—Three.....	33,502	2,613 15	32,522	2,536 72
Beginner's History.....	32,424	2,302 10	26,213	1,861 11
Advanced History.....	44,784	11,643 84	66,036	17,169 36
Book of Maps.....	39,843	1,992 15	38,207	1,910 35
Geographical Reader.....	84,603	16,074 57	21,512	4,087 28
Old Advanced History.....	.....	.....	.....	44 20
Advanced Geography—Part 1.....	16,469	3,557 30	18,177	3,926 23
Advanced Geography—Part 2.....	17,304	3,876 09	19,550	4,379 20
Primer Physiology.....	70,711	9,545 98	14,982	2,022 57
Copy Book—One.....	22,936	191 67	20,008	150 05
Copy Book—Two.....	22,698	189 17	20,273	152 05
Copy Book—Three.....	25,361	208 05	22,049	165 37
Copy Book—Four.....	27,586	228 94	25,808	193 55
Copy Book—Five.....	29,868	248 11	22,540	169 04
Copy Book—Six.....	28,379	232 44	22,169	166 27
Copy Book—Seven.....	21,695	180 95	20,049	150 36
Copy Book—Eight.....	18,065	151 65	13,634	102 26
Music Reader—One.....	43,918	2,635 08	35,015	2,100 90
Music Reader—Two.....	45,244	3,167 08	36,526	2,556 82
Music Reader—Three.....	21,381	1,710 48	20,225	1,618 00
Music Manual—One.....	1,281	320 25	747	186 75
Music Manual—Two.....	1,021	255 25	613	153 25
Music Manual—Three.....	698	174 50	522	130 50
Totals.....	66,100	.....	8,127	.....
Totals.....	1,227,448	\$80,942 39	996,222	\$64,647 74

STATE TEXTBOOKS.

TABLE No. 136.

Complete List of State Textbooks, June, 1926, Cost of Manufacture per Book, Royalty, and Price f. o. b. Sacramento.

Books	Cost of manu- facture	Royalty	Price
Primer	\$0.2048	\$0.0352	24 cents
First Reader	.2004	.0396	24 cents
Second Reader	.226	.044	27 cents
Third Reader	.2525	.0475	30 cents
Fourth Reader	.29	.08	37 cents
Fifth Reader	.32	.09	41 cents
Sixth Reader	.32		32 cents
Seventh Reader	.32		32 cents
Eighth Reader	.34		34 cents
Speller—One	.05		5 cents
Speller—Two	.05		5 cents
Speller—Manual	.15		15 cents
Arithmetic—One	.2675	.0825	35 cents
Arithmetic—Two	.2675	.0925	36 cents
Arithmetic—Three	.2775	.1025	38 cents
Studies in English—One	.161	.039	20 cents
Studies in English—Two	.2815	.0585	34 cents
Studies in English—Three	.312	.078	39 cents
Beginner's History	.369	.071	44 cents
Advanced History	.57	.26	83 cents
Book of Maps	.12	.05	17 cents
Geographical Reader	.34	.19	53 cents
Advanced Geography—Part 1	.434	.216	65 cents
Advanced Geography—Part 2	.466	.224	69 cents
Primer Physiology	.285	.135	42 cents
Copy Book—One	.0225	.0075	3 cents
Copy Book—Two	.0225	.0075	3 cents
Copy Book—Three	.0225	.0075	3 cents
Copy Book—Four	.0225	.0075	3 cents
Copy Book—Five	.0225	.0075	3 cents
Copy Book—Six	.0225	.0075	3 cents
Copy Book—Seven	.0225	.0075	3 cents
Copy Book—Eight	.0225	.0075	3 cents
Music Reader—One	.21	.06	27 cents
Music Reader—Two	.23	.07	30 cents
Music Reader—Three	.26	.08	34 cents
Music Manual—One	.60	.25	85 cents
Music Manual—Two	.60	.25	85 cents
Music Manual—Three	.60	.25	85 cents

TABLE No. 137.

Receipts and Expenditures of the Schoolbook Fund, 1924-25 and 1925-26.

	1924-25	1925-26
Receipts:		
Sale of textbooks	\$9,799 86	\$9,503 28
Refunds on freight	147 05	
Refunds from cities (lost and damaged books)	790 77	1,150 67
Return of Revolving Fund	1,000 00	
Sale of bulletins		10 10
Refund from State Printing Department	4,452 25	
Total receipts	\$16,179 93	\$10,664 05
Expenditures:		
Royalty	\$83,209 31	\$67,588 84
Printing	196,305 01	186,720 33
Freight and postage	10,678 12	7,509 20
Salaries	3,071 05	8,450 24
Materials and supplies	1,684 54	1,010 81
Telephone	31 50	13 50
Miscellaneous	11 10	34 34
Revolving Fund	400 00	1,000 00
Equipment		534 44
Total expenditures	\$300,390 63	\$272,951 70

SECTION X.

MISCELLANEOUS SCHOOL STATISTICS.

MISCELLANEOUS.

TABLE No. 138.

Average Daily Attendance in Elementary Schools and High Schools, with Increase and Per Cent of Increase Each Year, from 1909-10 to 1925-26.

School year	Elementary school			High school		
	Average daily attendance	Increase over previous year		Average daily attendance	Increase over previous year	
		Number	Per cent		Number	Per cent
1909-1910	252,321			30,879		
1910-1911	263,402	11,081	4.39	35,117	4,238	13.72
1911-1912	280,485	17,083	6.49	38,181	3,064	8.73
1912-1913	297,884	17,399	6.20	42,852	4,671	12.23
1913-1914	319,229	21,345	7.17	48,312	5,460	12.74
1914-1915	331,000	11,771	3.69	53,397	5,085	10.53
1915-1916	340,943	9,943	3.00	58,881	5,484	10.27
1916-1917	348,304	7,361	2.16	62,865	3,984	6.77
1917-1918	350,568	2,264	.65	64,671	1,806	2.87
1918-1919	371,182	20,614	5.88	70,558	5,887	9.10
1919-1920	387,899	16,717	4.50	77,507	6,949	9.85
1920-1921	429,316	41,417	10.68	93,443	15,936	20.56
1921-1922	459,324	30,008	6.99	110,206	16,763	17.94
1922-1923	488,051	28,727	6.25	125,529	15,323	13.90
1923-1924	537,638	49,587	10.16	140,619	15,090	12.02
1924-1925	561,004	23,366	4.35	155,555	14,936	10.62
1925-1926	576,448	15,444	2.75	167,068	11,513	7.40
Total increase		324,127			136,189	
Average increase		20,258	5.33		8,512	11.20

MISCELLANEOUS.

TABLE No. 139.

Total State Enrollment in Grades 1 to 12, inclusive, and Percentage which State Enrollment in Each Grade is of State Enrollment in Grade 1, 1924-25 and 1925-26.

Grade	1924-25		1925-26	
	Total state enrollment	Per cent of first grade enrollment	Total state enrollment	Per cent of first grade enrollment
First	133,374	100.00	133,561	100.00
Second	85,180	63.87	88,169	66.01
Third	82,242	61.66	83,804	62.75
Fourth	83,244	62.41	82,127	61.49
Fifth	80,220	60.15	81,482	61.01
Sixth	74,646	55.97	77,056	57.69
Seventh	67,167	50.36	73,584	55.09
Eighth	68,976	51.72	71,751	53.72
Ninth	69,303	51.96	73,289	54.87
Tenth	43,982	32.98	48,582	36.37
Eleventh	32,617	24.46	34,655	25.95
Twelfth	24,147	18.10	26,602	19.92

MISCELLANEOUS.

TABLE No. 140.

Number of Volumes and Estimated Value of School Library Books, by Counties, 1925-26.

	In kindergarten libraries		In elementary school libraries		In high school libraries	In school collection of county free libraries	Total books in school libraries		In county teachers' libraries, number volumes
	Number volumes	Value	Number volumes	Value	Number volumes	Value	Number volumes	Value	
Alameda	1,282	\$50.5	152,778	\$163,200	190,919	\$183,993	404,938	\$408,126	3,115
Alameda			1,034	1,250			1,034	1,250	
Alameda			1,042	16,701	7,350	5,800	19,485	26,706	121
Butte	47	46	23,788	7,900	27,036	21,257	87,871	49,703	350
Calaveras			17,627	9,380	3,565	2,950	21,502	11,630	714
Colusa	8	10	3,081	7,790	12,155	12,150	37,219	29,210	2,974
Contra Costa	118	50	27,757	17,545	30,380	37,349	139,255	84,144	700
Del Norte			8,936	5,125	2,103	2,500	11,039	7,625	
El Dorado	32	25	24,017	8,190	4,075	8,500	38,124	17,015	1,016
El Dorado	267	250	40,263	36,565	124,100	110,160	308,783	264,992	900
El Dorado	8	4	3,400	2,300	9,398	7,955	26,711	16,383	1,120
El Dorado	41	50	26,260	9,885	25,642	21,265	107,789	64,368	
El Dorado	31	20	5,571	3,114	7,035	10,605	33,571	39,307	366
El Dorado			9,498	5,395	7,647	7,295	23,119	19,330	
El Dorado	120	400	682	8,950	42,715	22,056	103,732	45,616	
El Dorado			234	117	16,450	15,639	77,913	67,856	675
El Dorado			10,377	4,925	12,210	10,575	22,587	15,500	442
El Dorado	8	5	5,190	3,240	10,850	11,500	36,443	39,745	215
El Dorado	2,111	489	918,250	531,739	1,438,417	1,337,121	2,648,042	2,027,370	14,070
El Dorado			7,310			2,514	33,032	22,062	
El Dorado	85	95	54,949	27,534	6,951	6,831	61,988	34,460	
El Dorado			11,089	7,770	1,500	2,500	12,589	10,270	1,025
El Dorado	6	9	59,452	34,000	19,195	19,830	78,636	53,839	1,407
El Dorado	58	62	23,035	9,500	34,797	36,314	111,286	77,914	
El Dorado			12,297	5,105	7,524	9,102	23,988	17,579	
El Dorado			5,208	1,450			5,208	1,450	
El Dorado	8	10	16,801	9,325	20,597	21,880	83,184	73,415	2,500
El Dorado	58	30	14,065	7,286	12,995	10,725	37,142	23,679	244

Nevada.....	367	30,513	15,285	2,722	7,293	40,190	26,109	32,235	22,518	270
Orange.....		43,816	15,425	104,547	114,871			188,956	150,718	
Paez.....		50,608	6,485	9,247	16,160			38,856	16,615	1,107
Phumas.....				3,404	2,720	13,274	9,456	16,678	12,676	
Riverside.....	151	46,630	23,050	27,171	37,278	4,000	2,500	77,952	62,978	
Sacramento.....	321	5,279	21,393	24,379	48,405	43,341	35,431	73,520	105,919	407
San Benito.....		6,366	3,655	5,250	7,050	11,143	10,586	22,570	20,091	
San Bernardino.....	138	79,327	31,491	37,820	59,578	42,757	33,340	160,042	124,559	4,813
San Diego.....	712	116,319	100,665	117,134	117,835	39,921	23,953	268,086	213,015	3,411
San Francisco.....		208,654	187,287	227,080	138,964			435,734	326,251	2,310
San Joaquin.....	220	76,241	12,440	16,047	40,826	34,351	20,898	126,850	71,582	1,865
San Luis Obispo.....	25	29,517	12,705	20,784	21,370	24,395	16,883	74,751	50,948	978
San Mateo.....	148	45,120	14,600	31,108	35,758	14,000	12,500	90,376	62,970	3,084
Santa Barbara.....	301	9,356	3,000	15,674	30,760	44,121	36,422	69,432	70,283	
Santa Clara.....		50,274	33,345	24,457	71,700	69,397	41,367	138,328	152,502	2,371
Santa Cruz.....		19,850	8,300	23,514	285			43,364	8,585	2,300
Shasta.....	3	46,417	20,430	10,665	10,230			57,085	30,666	1,056
Sierra.....		8,075	5,891	1,290	800			9,365	6,781	263
Siskiyou.....		11,197	4,000	8,998	7,975	36,372	10,972	56,767	22,917	
Solano.....	22	12,356	5,735	10,674	22,093	22,756	14,000	45,808	41,898	535
Sonoma.....		143,173	72,240	48,969	57,070			192,142	130,310	
Stanislaus.....		46,424	22,625	48,042	49,525	27,441	27,441	122,838	99,606	1,390
Sutter.....	31	8,297	2,565	2,825	8,330	20,025	17,800	31,747	28,695	
Tehama.....	10	11,470	5,605	11,966	10,488	19,834	15,644	43,280	31,747	133
Trinity.....		1,000	940	600	850	4,000	5,000	5,600	6,790	25
Tulare.....	96	94,562	40,024	49,557	46,610	38,875	23,325	183,090	110,049	1,276
Tuolumne.....	25	5,625	10,660	10,660	7,000			17,265	12,720	
Ventura.....	24	14,236	5,390	20,477	19,199	32,815	22,971	67,552	47,578	342
Yolo.....	65	6,463	1,898	12,419	10,627	29,274	21,955	48,221	34,532	3,350
Yuba.....	15	13,792	10,400	8,484	7,355			22,291	17,785	479
Totals.....	6,953	2,718,933	\$1,636,686	3,023,088	\$2,965,320	1,610,264	\$1,077,831	7,350,238	\$5,685,249	64,373

MISCELLANEOUS.

TABLE No. 141.

Receipts and Expenditures of Superintendent of Public Instruction.

	1924-25	1925-26
Receipts:		
Sale of school laws and registers.....	\$3 00	\$1,264 07
Sale of old typewriter.....	28 00	
Sale of bulletins.....	899 58	938 58
Refund on bond.....		16 65
Sale of old furniture.....		43 50
Total receipts.....	\$930 58	\$2,262 80
Expenditures:		
Salaries, statutory—		
Superintendent of Public Instruction.....	\$5,000 00	\$5,000 00
Deputy Superintendent of Public Instruction.....	3,000 00	3,000 00
Salaries, non-statutory—		
Clerical and office.....	13,103 33	18,355 37
Printing.....	12,482 80	8,787 00
Travel.....	4,740 99	6,459 58
Postage.....	735 00	933 56
Telephone and telegraph.....	1,053 92	932 84
Freight, express and drayage.....	239 11	331 26
Equipment.....	242 65	2,457 89
Office supplies.....	225 70	164 01
Sundries.....	403 58	1,299 66
Extra help.....	1,376 75	864 75
Total expenditures.....	\$42,603 83	\$48,585 92

MISCELLANEOUS.

TABLE No. 142.

Receipts and Expenditures of State Board of Education, 1924-25 and 1925-26.

	1924-25	1925-26
RECEIPTS.		
Life diplomas and credential fees.....	\$64,763 06	\$61,386 28
Fees, high school textbooks and miscellaneous.....	17,604 00	2,687 00
Totals.....	\$82,367 06	\$64,073 28
EXPENDITURES.		
Administration, physical education, credentials:		
1. Salaries—		
Clerical and office.....	\$41,615 45	\$40,123 10
Per diem committee work.....	2,560 00	2,260 00
Commissioners and supervisors.....	19,574 88	17,949 90
Board members per diem.....	2,370 00	2,700 00
Totals.....	\$66,120 33	\$63,033 00
2. Support—		
Postage.....	3,466 62	1,609 69
Telephone and telegraph.....	1,048 96	834 03
Commissioners and supervisors (travel).....	4,530 29	5,875 92
Board members (expenses).....	2,327 24	2,700 95
Printing.....	15,526 00	5,295 24
Critic readers, high school filing fees and expenses.....	2,408 33	933 00
Miscellaneous.....	1,766 39	2,814 71
Materials and supplies.....	2,230 37	1,105 36
Seasonal help.....	325 50	
Totals.....	\$33,629 70	\$21,168 90
3. New equipment.....	\$3,659 83	\$683 52
4. Vocational Education Fund—		
a. Salaries of teachers, supervisors and directors of agricultural subjects.....	\$105,128 60	\$117,053 05
b. Salaries of teachers of trade, home economics and industrial subjects.....	216,423 62	259,708 36
c. Training of teachers—		
1924-25 1925-26		
Agriculture..... \$15,144 86 \$16,698 90		
Home economics..... 13,955 82 14,369 31		
Trade and industrial..... 34,620 92 33,419 52		
Totals.....	63,721 60	64,487 73
Totals.....	*\$385,273 82	*\$441,249 14
Total expenditures:		
1. Salaries.....	\$66,120 33	\$63,033 00
2. Support.....	33,629 70	21,168 90
3. New equipment.....	3,659 83	683 52
4. Vocational education fund.....	192,636 91	220,624 57
Totals.....	\$296,046 77	\$305,509 99

*Of this sum, half is chargeable against the federal government, under the Smith-Hughes Act.

MISCELLANEOUS.

TABLE No. 143.

Money Apportioned by the State to the Elementary Schools of the Respective Counties, 1924-25 and 1925-26.

Counties	Apportioned August, 1924, on teacher basis at \$700 per unit	Apportioned February, 1925, on average daily attendance at \$5.41 per unit	Total amount apportioned to each county for 1924-25	Apportioned September, 1925, on teacher basis at \$700 per unit	Apportioned February, 1926, on average daily attendance at \$5.53 per unit	Total amount apportioned to each county for 1925-26
Alameda	\$1,039,199 00	\$248,492 12	\$1,287,691 12	\$1,075,620 00	\$263,371 78	\$1,338,991 78
Alpine	2,100 00	135 25	2,235 25	2,100 00	132 72	2,232 72
Amador	35,945 00	5,539 84	41,484 84	35,371 00	5,640 60	41,011 60
Butte	121,100 00	24,063 68	145,163 68	121,100 00	24,564 26	145,664 26
Calaveras	35,980 00	4,187 34	40,167 34	33,873 00	3,843 35	37,716 35
Colusa	40,404 00	7,173 66	47,577 66	41,839 00	7,399 14	49,238 14
Contra Costa	211,001 00	47,456 52	258,457 52	219,380 00	49,996 73	269,376 73
Del Norte	16,100 00	2,537 20	18,637 20	16,800 00	2,953 02	19,753 02
El Dorado	42,105 00	4,944 74	47,049 74	44,905 00	5,253 50	50,158 50
Fresno	576,037 00	129,028 50	705,065 50	572,278 00	130,231 50	702,509 50
Glenn	55,727 00	9,245 69	64,972 69	52,871 00	9,135 56	62,006 56
Humboldt	163,800 00	29,771 23	193,571 23	171,500 00	32,151 42	203,651 42
Imperial	153,300 00	33,206 58	186,506 58	172,900 00	38,969 91	211,869 91
Inyo	31,500 00	4,614 73	36,114 73	31,500 00	4,827 69	36,327 69
Kern	265,300 00	55,468 73	320,768 73	289,100 00	63,650 30	352,750 30
Kings	108,864 00	23,479 40	132,343 40	101,745 00	22,214 01	123,959 01
Lake	27,650 00	3,997 99	31,647 99	29,869 00	4,230 45	34,099 45
Lassen	48,300 00	7,720 07	56,020 07	49,700 00	8,350 30	58,050 30
Los Angeles	4,106,151 00	983,207 99	5,089,358 99	4,360,216 00	1,068,396 00	5,428,612 00
Madera	74,970 00	13,984 85	88,954 85	77,763 00	14,720 86	92,483 86
Marin	95,515 00	19,465 18	114,980 18	94,976 00	20,084 96	115,060 96
Mariposa	21,105 00	2,007 11	23,112 11	21,119 00	1,979 74	23,098 74
Mendocino	125,300 00	18,962 05	144,262 05	121,800 00	19,249 93	141,049 93
Merced	135,205 00	27,829 04	163,034 04	137,277 00	28,573 51	165,850 51
Modoc	35,000 00	4,268 49	39,268 49	37,100 00	4,396 35	41,496 35
Mono	7,700 00	681 66	8,381 66	8,400 00	779 73	9,179 73
Monterey	128,905 00	21,688 69	150,593 69	136,668 00	24,038 91	160,706 91
Napa	66,864 00	11,766 75	78,630 75	65,331 00	12,016 69	77,347 69
Nevada	44,100 00	7,233 17	51,333 17	46,200 00	7,393 61	53,593 61
Orange	330,526 00	77,747 11	408,273 11	330,484 00	79,571 17	410,055 17
Placer	86,807 00	17,014 45	103,821 45	88,781 00	17,597 98	106,288 98
Plumas	25,900 00	3,592 24	29,492 24	25,900 00	3,749 34	29,649 34
Riverside	211,806 00	46,114 84	257,920 84	224,884 00	50,721 16	275,605 16
Sacramento	323,001 00	72,234 32	395,235 32	337,673 00	78,172 08	415,845 08
San Benito	45,451 00	7,644 33	53,095 33	46,690 00	8,112 51	54,802 51
San Bernardino	327,194 00	73,819 45	401,013 45	347,046 00	80,489 15	427,535 15
San Diego	403,900 00	88,280 38	492,180 38	438,200 00	99,025 71	537,225 71
San Francisco	1,007,300 00	241,810 77	1,249,110 77	1,024,800 00	251,421 45	1,276,221 45
San Joaquin	301,420 00	67,224 66	368,644 66	311,892 00	70,629 16	382,521 16
San Luis Obispo	110,600 00	18,664 50	129,264 50	110,600 00	18,647 16	129,247 16
San Mateo	161,000 00	36,382 25	197,382 25	171,500 00	40,020 61	211,520 61
Santa Barbara	148,484 00	30,723 39	179,207 39	156,296 00	33,285 07	189,581 07
Santa Clara	367,059 00	82,702 67	449,761 67	381,843 00	88,999 82	470,842 82
Santa Cruz	104,685 00	20,287 50	124,972 50	107,499 00	21,555 94	129,054 94
Shasta	87,500 00	10,663 11	98,163 11	87,500 00	11,308 85	98,808 85
Sierra	11,200 00	1,249 71	12,449 71	9,100 00	1,299 55	10,399 55
Siskiyou	109,900 00	17,333 64	127,233 64	112,000 00	17,978 03	129,978 03
Solano	103,397 00	21,120 64	124,517 64	105,609 00	22,025 99	127,634 99
Sonoma	232,785 00	43,296 23	276,081 23	234,724 00	44,483 32	279,207 32
Stanislaus	196,896 00	43,220 49	240,116 49	199,738 00	44,992 08	244,730 08
Sutter	45,500 00	8,628 95	54,128 95	50,400 00	9,605 61	60,005 61
Tahama	61,250 00	9,521 60	70,771 60	62,006 00	9,754 92	71,760 92
Trinity	19,600 00	1,623 00	21,223 00	19,600 00	1,576 05	21,176 05
Tulare	296,639 00	61,365 63	358,004 63	287,980 00	62,101 90	350,081 90
Tuolumne	42,175 00	6,784 14	48,959 14	42,105 00	6,934 62	49,039 62
Ventura	132,139 00	27,542 31	159,681 31	132,804 00	29,015 91	161,819 91
Yolo	69,569 00	13,140 80	82,699 80	69,475 00	13,852 65	83,327 65
Yuba	40,600 00	6,730 04	47,330 04	41,300 00	6,967 80	48,267 80
Totals	\$12,210,500 00	\$2,008,621 58	\$16,128,121 58	\$13,727,700 00	\$3,102,352 12	\$16,830,052 12

MISCELLANEOUS.

TABLE No. 144.

Money Apportioned by the State to the Secondary Schools of the Respective Counties, 1924-25 and 1925-26.

	Apportioned August, 1924	Apportioned February, 1925	Total apportionment, 1924-25	Apportioned September, 1925	Apportioned February, 1926	Total apportionment, 1925-26
Alameda.....	\$182,890 00	\$211,445 50	\$394,335 50	\$59,020 00	\$372,432 84	\$431,452 84
Alpine.....						
Amador.....	8,750 00	3,168 75	11,918 75	7,000 00	5,764 85	12,764 85
Butte.....	23,710 00	18,940 75	42,650 75	15,040 00	32,377 28	47,417 28
Calaveras.....	6,110 00	2,265 75	8,375 75	4,400 00	4,305 99	8,705 99
Colusa.....	14,880 00	5,381 00	20,261 00	11,160 00	10,329 67	21,489 67
Contra Costa.....	36,570 00	34,912 75	71,482 75	26,890 00	52,307 19	79,197 19
Del Norte.....	2,920 00	954 00	3,874 00	2,200 00	2,047 11	4,247 11
El Dorado.....	3,780 00	2,093 50	5,873 50	2,200 00	3,835 39	6,035 39
Fresno.....	101,710 00	93,952 00	195,662 00	60,330 00	143,250 64	203,580 64
Glenn.....	12,740 00	6,109 25	18,849 25	9,280 00	10,541 44	19,821 44
Humboldt.....	21,520 00	20,114 00	41,634 00	13,080 00	32,965 53	46,045 53
Imperial.....	24,210 00	17,148 25	41,358 25	20,480 00	29,130 14	49,610 14
Inyo.....	11,230 00	4,019 75	15,249 75	9,280 00	5,623 67	14,903 67
Kern.....	34,460 00	36,124 50	70,584 50	17,120 00	63,436 88	80,556 88
Kings.....	14,370 00	13,095 25	27,465 25	9,580 00	19,953 44	29,533 44
Lake.....	13,760 00	4,377 00	18,137 00	11,010 00	6,870 76	17,880 76
Lassen.....	6,690 00	3,034 25	9,724 25	4,720 00	4,494 28	11,214 28
Los Angeles.....	610,590 00	714,956 75	1,325,546 75	170,840 00	1,345,986 59	1,516,826 59
Madera.....	11,520 00	6,919 00	18,439 00	6,680 00	12,659 14	19,399 14
Marin.....	17,670 00	16,897 75	34,477 75	8,760 00	27,271 27	36,031 27
Mariposa.....	2,680 00	636 00	3,316 00	2,200 00	1,482 39	3,682 39
Mendocino.....	27,740 00	11,000 50	38,740 50	21,080 00	20,094 62	41,174 62
Merced.....	22,440 00	13,563 00	36,003 00	16,490 00	22,282 91	38,772 91
Modoc.....	8,760 00	2,862 00	11,622 00	6,600 00	4,376 58	10,976 58
Mono.....	30 00	39 75	69 75		94 12	94 12
Monterey.....	20,260 00	15,869 50	36,129 50	15,000 00	23,059 40	38,059 40
Napa.....	12,900 00	9,067 50	21,967 50	7,640 00	15,388 62	23,028 62
Nevada.....	10,290 00	4,889 25	15,179 25	6,600 00	8,800 22	15,400 22
Orange.....	55,920 00	54,514 00	110,434 00	23,300 00	91,249 34	114,549 34
Placer.....	12,950 00	10,153 75	23,103 75	8,300 00	17,209 43	25,509 43
Plumas.....	6,430 00	1,232 25	7,662 25	6,600 00	2,423 59	9,023 59
Riverside.....	45,360 00	30,677 00	76,037 00	25,310 00	54,142 53	79,452 53
Sacramento.....	44,150 00	46,226 25	90,376 25	17,510 00	83,719 74	101,229 74
San Benito.....	5,570 00	4,465 25	10,035 25	3,300 00	8,117 85	11,417 85
San Bernardino.....	54,770 00	54,217 75	108,987 75	32,540 00	88,072 79	120,612 79
San Diego.....	75,410 00	73,833 25	149,243 25	30,190 00	136,544 59	166,734 59
San Francisco.....	114,580 00	138,702 25	253,282 25	25,650 00	271,771 50	297,421 50
San Joaquin.....	43,150 00	42,028 75	85,178 75	20,360 00	71,978 27	92,338 27
San Luis Obispo.....	23,570 00	11,705 25	35,275 25	16,280 00	19,835 79	36,115 79
San Mateo.....	29,960 00	25,649 50	55,609 50	20,600 00	42,683 42	63,283 42
Santa Barbara.....	26,790 00	26,521 75	53,311 75	16,020 00	38,448 02	54,468 02
Santa Clara.....	64,680 00	68,283 50	132,963 50	27,410 00	115,108 76	142,518 76
Santa Cruz.....	18,260 00	17,889 50	36,149 50	10,180 00	27,906 58	38,086 58
Shasta.....	11,290 00	6,534 25	17,824 25	6,600 00	12,023 83	18,623 83
Sierra.....	2,740 00	875 50	3,615 50	4,400 00	1,223 56	5,623 56
Siskiyou.....	21,250 00	8,702 50	29,952 50	18,650 00	14,188 59	32,838 59
Solano.....	22,410 00	13,643 25	36,053 25	15,960 00	23,930 01	39,890 01
Sonoma.....	38,020 00	36,342 75	74,362 75	24,320 00	56,330 82	80,650 82
Stanislaus.....	39,240 00	34,173 00	73,413 00	23,060 00	52,895 44	75,955 44
Sutter.....	10,110 00	4,650 75	14,760 75	7,700 00	10,329 67	18,029 67
Tehama.....	12,130 00	7,647 25	19,777 25	7,080 00	12,847 38	19,927 38
Trinity.....	2,630 00	569 75	3,199 75	2,200 00	1,152 97	3,352 97
Tulare.....	48,190 00	39,141 75	87,331 75	27,220 00	64,001 60	91,221 60
Tuolumne.....	6,960 00	3,392 00	10,352 00	4,950 00	6,706 05	11,656 05
Ventura.....	26,470 00	19,987 75	46,457 75	21,800 00	28,565 42	50,365 42
Yolo.....	12,400 00	7,685 00	20,085 00	6,600 00	14,776 84	21,376 84
Yuba.....	8,120 00	5,809 00	13,929 00	7,320 00	8,870 81	16,190 81
Totals.....	\$2,148,690 00	\$2,069,001 75	\$4,217,691 75	\$1,006,090 00	\$3,660,209 15	\$4,666,299 15

MISCELLANEOUS.

TABLE No. 145.

Money Apportioned by the State to Junior College Districts, 1924-25 and 1925-26.

1924-25.

Name of college	Average daily attendance	Apportionment on average daily attendance at \$100 per unit	Annual junior college allotment	Total
Chaffey (Ontario, San Bernardino County).....	168	\$16,800 00	\$2,000 00	\$18,800 00
Fullerton (Orange County).....	119	11,900 00	2,000 00	13,900 00
Modesto (Stanislaus County).....	198	19,800 00	2,000 00	21,800 00
Riverside (Riverside County).....	152	15,200 00	2,000 00	17,200 00
Sacramento (Sacramento County).....	233	23,300 00	2,000 00	25,300 00
San Mateo (San Mateo County).....	95	9,500 00	2,000 00	11,500 00
Santa Ana (Orange County).....	194	19,400 00	2,000 00	21,400 00
Totals.....	1,159	\$115,900 00	\$14,000 00	\$129,900 00

1925-26.

Chaffey (Ontario, San Bernardino County).....	179	\$17,900 00	\$2,000 00	\$19,900 00
Fullerton (Orange County).....	122	12,200 00	2,000 00	14,200 00
Modesto (Stanislaus County).....	230	23,000 00	2,000 00	25,000 00
Pasadena (Los Angeles County).....	202	20,200 00	2,000 00	22,200 00
Riverside (Riverside County).....	195	19,500 00	2,000 00	21,500 00
Sacramento (Sacramento County).....	324	32,400 00	2,000 00	34,400 00
San Mateo (San Mateo County).....	181	18,100 00	2,000 00	20,100 00
Santa Ana (Orange County).....	172	17,200 00	2,000 00	19,200 00
Totals.....	1,605	\$160,500 00	\$16,000 00	\$176,500 00

MISCELLANEOUS.

TABLE No. 146.

Distribution of Total Receipts for Kindergartens, Elementary Schools, High Schools, and Junior College Districts, by Counties and Sources, 1924-25.

Counties	State ¹	County ²	United States ³	Districts ⁴	District balances ⁵	Total
Alameda.....	\$1,708,150 75	\$2,319,362 60	\$24,584 13	\$7,137,198 47	\$1,452,387 35	\$12,641,683 30
Alpine.....	2,235 25		12,987 38	340 00	3,784 29	19,346 92
Amador.....	54,127 72	54,851 40	2,945 65	63,610 12	33,002 90	208,537 79
Butte.....	190,730 27	250,429 73	7,517 72	297,296 95	140,718 75	886,693 42
Calaveras.....	49,063 07	67,530 41	556 72	23,518 33	54,694 37	195,362 90
Colusa.....	69,602 67	92,277 04	2,652 74	121,575 52	53,634 32	339,742 29
Contra Costa.....	331,562 46	501,259 29	415 69	737,441 21	264,645 86	1,835,324 51
Del Norte.....	24,103 27	119,179 80	3,520 40	10,069 22	23,570 60	180,443 29
El Dorado.....	53,137 71	94,519 65	3,469 69	6,135 93	36,985 81	194,248 79
Fresno.....	910,988 19	1,097,596 85	18,384 76	1,521,073 63	606,785 23	4,154,828 66
Glenn.....	86,294 68	125,951 11	1,411 28	111,007 25	80,150 41	404,814 73
Humboldt.....	240,941 41	308,764 96	14,841 82	879,464 99	250,431 32	1,689,444 50
Imperial.....	232,474 26	274,440 31	493 13	540,949 00	200,249 97	1,248,606 67
Inyo.....	52,049 07	71,195 57		54,637 85	49,806 54	227,689 03
Kern.....	392,343 35	687,880 67	4,037 45	1,696,600 98	920,871 91	3,701,734 36
Kings.....	162,285 62	199,986 49	474 80	338,358 33	389,510 20	1,085,615 44
Lake.....	51,336 95	53,493 19	4,160 34	56,357 07	71,123 55	236,471 10
Lassen.....	67,121 19	83,589 49	15,967 28	65,986 97	48,987 53	281,652 46
Los Angeles.....	6,486,076 59	10,501,493 76	30,966 08	42,084,716 90	12,209,010 50	71,312,263 83
Madera.....	112,372 82	127,537 33	8,815 20	149,845 57	128,041 14	526,612 06
Marin.....	152,508 51	227,308 41	2,717 58	628,420 43	142,408 74	1,153,363 67
Mariposa.....	27,172 70	44,503 36	3,783 24	2,724 70	20,331 31	98,515 31
Mendocino.....	186,939 38	238,961 92	7,403 26	134,277 35	224,006 03	761,637 94
Merced.....	109,148 10	300,341 18		385,951 39	124,792 45	1,010,233 45
Modoc.....	51,616 75	62,086 95	5,999 33	37,656 81	27,695 48	185,055 29
Mono.....	8,451 41	9,024 44	6,060 42	793 20	7,372 65	31,702 12
Monterey.....	188,806 85	247,048 52	3,295 37	404,492 76	305,909 58	1,149,553 08
Napa.....	101,257 42	132,260 15	465 12	113,445 64	109,565 50	457,993 83
Nevada.....	67,430 87	84,051 75	979 90	30,330 95	18,712 95	201,506 42
Orange.....	525,763 18	1,044,203 88	35,355 41	1,832,609 12	532,861 29	3,970,792 88
Placer.....	129,963 26	219,672 01	3,321 52	174,833 39	109,201 03	636,991 71
Plumas.....	37,388 16	27,774 83	17,763 32	64,325 13	29,965 07	177,216 51
Riverside.....	340,545 44	427,948 95	27,019 98	729,386 00	367,708 76	1,892,609 13
Sacramento.....	501,134 83	946,855 78	30,300 11	1,518,380 94	673,395 45	3,670,067 11
San Benito.....	63,441 08	104,270 94		25,646 33	26,265 02	219,623 37
San Bernardino.....	514,254 47	690,025 69	25,970 26	1,264,751 81	670,576 22	3,165,578 45
San Diego.....	650,385 99	881,402 71	5,492 94	1,394,072 09	1,532,294 64	4,463,648 37
San Francisco.....	1,504,924 60	10,057,137 25	2,581 58		803,071 82	12,367,665 25
San Joaquin.....	461,406 82	671,811 37	4,966 77	813,738 71	222,934 61	2,174,858 28
San Luis Obispo.....	168,181 45	229,285 10	1,109 88	340,604 36	344,459 02	1,083,539 81
San Mateo.....	252,991 75	324,495 95	11,500 00	872,483 60	316,236 12	1,777,707 42
Santa Barbara.....	234,249 01	338,475 62	2,129 85	706,614 25	436,766 33	1,718,235 06
Santa Clara.....	593,713 89	789,882 42	6,512 78	1,134,592 79	1,545,722 45	4,070,424 33
Santa Cruz.....	169,032 02	216,410 00	1,581 00	298,904 44	90,948 75	776,876 21
Shasta.....	117,014 77	123,744 07	19,129 33	84,551 98	127,492 44	471,932 59
Sierra.....	16,065 21	31,404 16	3,177 80	15,571 36	13,897 39	80,115 92
Siskiyou.....	159,118 87	189,618 88	26,179 11	153,674 07	92,124 45	620,715 38
Solano.....	161,931 66	216,815 46	823 27	312,143 27	137,726 92	829,440 58
Sonoma.....	371,873 50	488,170 07	7,289 42	528,185 28	507,960 30	1,903,478 57
Stanislaus.....	316,643 35	427,955 65	24,436 36	705,332 40	205,810 98	1,680,178 74
Sutter.....	69,741 35	113,607 46		195,044 98	67,394 29	445,788 08
Tehama.....	93,527 05	123,554 05	2,892 75	112,669 15	110,948 67	442,691 67
Trinity.....	25,925 53	39,539 99	5,776 16	871 17	15,731 07	87,743 92
Tulare.....	448,472 95	577,987 55	3,206 62	553,653 23	201,539 96	1,784,860 31
Tuolumne.....	61,342 39	54,885 04	27,941 24	38,696 52	59,004 66	241,869 85
Ventura.....	211,369 44	274,956 84	41 50	703,553 54	430,588 92	1,620,510 24
Yolo.....	106,411 51	147,385 12	1,561 12	286,092 64	203,095 44	744,545 83
Yuba.....	63,411 60	92,379 77	969 29	126,285 83	53,231 72	336,278 26
Totals.....	\$20,630,504 42	\$38,244,582 94	\$487,885 85	\$72,616,546 45	\$27,927,241 33	\$159,906,760 99

¹ State—Receipts include state apportionments to the counties for elementary and secondary schools and for Smith-Hughes classes in high schools.

² County—Receipts include total receipts from county elementary and high school taxes; total receipts and balances in the county institute and library funds; and money received from county taxes for junior college tuition.

³ United States—Receipts include funds for education of Indian children, federal forest reserve funds, and federal funds for Smith-Hughes classes in high schools.

⁴ District—Receipts include kindergarten, elementary, high school, and junior college special taxes for maintenance and building; receipts from sale of bonds; and miscellaneous receipts reported by districts.

⁵ District Balances—Balances from prior year in district funds.

MISCELLANEOUS.

TABLE No. 147.

Distribution of Total Receipts for Kindergartens, Elementary Schools, High Schools and Junior College Districts, by Counties and Sources, 1925-26.

Counties	State ¹	County ²	United States ³	Districts ⁴	District balances ⁵	Total
Alameda	\$1,800,880 59	\$2,156,689 38	\$29,100 77	\$7,245,290 93	\$3,424,731 61	\$14,956,693 28
Alpine	2,232 72		15,052 93		5,271 04	22,556 69
Amador	54,161 48	54,464 88	3,378 18	63,693 67	33,267 03	208,965 24
Butte	199,329 67	260,263 16	7,427 70	378,619 09	147,138 54	992,778 16
Calaveras	47,154 81	66,600 99	3,631 12	79,206 07	58,816 02	255,439 01
Colusa	72,578 56	97,730 54	1,983 22	308,224 82	58,491 72	539,008 86
Contra Costa	351,054 00	555,945 21	1,179 83	2,296,491 90	288,353 71	3,493,024 65
Del Norte	24,587 13	107,512 36	4,475 72	4,567 05	61,614 28	202,756 54
El Dorado	57,600 30	88,049 00	3,268 51	11,147 45	38,037 77	198,103 03
Fresno	919,145 19	1,105,579 16	19,213 97	2,238,244 76	659,095 46	4,941,278 54
Glenn	84,192 87	115,237 08	1,388 49	113,232 30	104,277 80	418,328 54
Humboldt	255,190 26	321,891 85	12,913 71	446,814 99	727,651 29	1,764,462 10
Imperial	262,744 09	316,092 88	1,191 77	774,690 07	78,179 99	1,432,898 80
Inyo	52,421 36	69,403 74	4,111 44	47,411 28	52,119 88	225,467 70
Kern	434,565 96	779,868 28	6,837 13	1,880,650 55	945,222 77	4,017,144 69
Kings	156,040 40	194,567 11	393 40	245,599 31	141,587 71	738,187 93
Lake	54,984 40	55,245 09	5,826 85	63,941 57	31,531 62	211,529 53
Lassen	69,441 45	77,087 40	9,604 60	167,994 86	39,229 64	363,257 95
Los Angeles	6,986,948 07	11,333,021 88	61,179 29	45,433,435 39	18,622,588 79	82,437,173 42
Madera	114,286 17	137,987 45	9,096 63	241,443 41	70,732 95	573,546 61
Marin	153,337 23	235,564 02	2,733 50	331,729 07	291,948 84	1,015,312 66
Mariposa	27,042 36	49,744 96	3,608 93	2,365 96	12,628 83	95,391 04
Mendocino	185,817 16	239,347 70	6,078 23	151,157 05	190,238 92	772,639 06
Merced	205,800 38	234,687 60	422 60	335,055 05	89,070 53	865,036 16
Modoc	54,079 97	66,302 90	6,273 79	41,135 56	25,944 44	193,736 66
Mono	9,273 85	12,661 01	3,701 50	1,844 82	7,835 72	35,316 90
Monterey	202,181 15	269,234 34	3,176 52	367,635 75	213,497 71	1,055,725 07
Napa	101,155 97	136,112 65	739 85	168,301 64	107,268 59	513,578 70
Nevada	69,230 05	86,090 62	782 76	31,263 88	18,471 80	205,839 11
Orange	538,409 34	985,614 63	33,621 84	2,118,958 56	586,060 80	4,262,701 17
Placer	134,409 48	209,144 42	3,066 12	446,243 85	97,547 43	890,411 30
Plumas	38,072 99	34,965 69	19,347 45	109,457 53	38,345 83	240,789 49
Riverside	360,710 79	456,381 14	29,019 19	785,866 27	270,476 37	1,902,453 76
Sacramento	530,369 02	1,024,034 19	41,963 55	876,200 51	877,592 76	3,350,160 03
San Benito	67,147 86	140,027 40	575 00	98,528 13	26,028 80	332,307 19
San Bernardino	556,450 02	758,134 00	29,706 82	1,631,310 30	527,217 74	3,502,818 88
San Diego	713,048 40	944,565 80	6,569 33	2,166,375 86	578,191 50	4,408,750 89
San Francisco	1,579,481 06	11,019,077 03	5,838 11		2,412,759 66	15,017,156 46
San Joaquin	483,344 20	714,456 70	6,930 29	974,371 63	243,502 53	2,422,605 35
San Luis Obispo	168,144 55	232,718 88	1,190 57	330,555 46	244,446 87	977,056 33
San Mateo	275,012 72	349,021 01	20,100 00	1,319,701 91	340,290 65	2,304,126 29
Santa Barbara	245,502 62	330,110 97	2,145 79	828,729 32	391,798 86	1,708,287 56
Santa Clara	624,472 14	845,347 04	7,920 38	1,217,569 03	977,830 86	3,673,140 35
Santa Cruz	173,575 82	226,727 04	1,913 40	390,723 92	128,352 25	921,202 43
Shasta	118,861 30	144,726 50	11,477 45	95,243 44	99,700 65	470,009 40
Sierra	16,023 11	23,482 14	2,632 11	2,851 98	19,824 41	64,813 75
Siskiyou	104,400 29	207,865 64	14,246 30	107,853 64	148,082 32	702,448 19
Solano	108,470 50	218,250 27	850 06	245,815 84	183,723 88	817,532 59
Sonoma	371,910 15	476,415 11	8,225 62	472,997 10	175,920 84	1,505,468 81
Stanislaus	325,300 46	424,828 00	20,211 44	629,067 92	401,278 44	1,810,685 26
Sutter	78,608 08	125,065 66		185,271 72	95,473 36	484,849 67
Tehama	93,739 57	116,218 54	5,490 32	114,233 48	46,321 35	379,009 26
Trinity	20,631 80	33,966 61	2,058 50	162 03	22,006 35	85,425 29
Tulare	440,513 81	662,220 10	4,165 87	744,922 29	268,014 12	2,060,145 19
Tuolumne	61,508 17	61,441 50	23,505 19	65,757 03	58,457 17	248,600 06
Ventura	211,004 03	213,874 74	44 18	920,078 77	379,024 20	1,827,256 42
Yuba	108,002 89	135,694 42	1,945 37	230,370 18	61,748 18	557,170 11
Totals	\$21,750,844 25	\$40,842,878 40	\$644,213 87	\$80,760,808 32	\$36,180,749 22	\$180,001,484 12

¹ State Receipts and State apportionments to the counties for elementary and secondary schools and for Smith-Hughes schools.² County Receipts include receipts from county elementary and high school taxes; total receipts and balances from county districts and local funds; and money received from county taxes for junior college tuition.³ United States Receipts include funds for education of human children, federal forest reserve funds, and federal lands and timber receipts from forest lands.⁴ District Receipts include receipts from elementary, high school, and junior college special taxes levied for maintenance and building funds; and miscellaneous receipts reported by districts.⁵ District balances are from prior year in district funds.

MISCELLANEOUS.

TABLE No. 148.

Percentage of Total Receipts for Kindergarten, Elementary Schools, High Schools, and Junior College Districts Derived from Each Source* by Counties, 1924-25 and 1925-26.

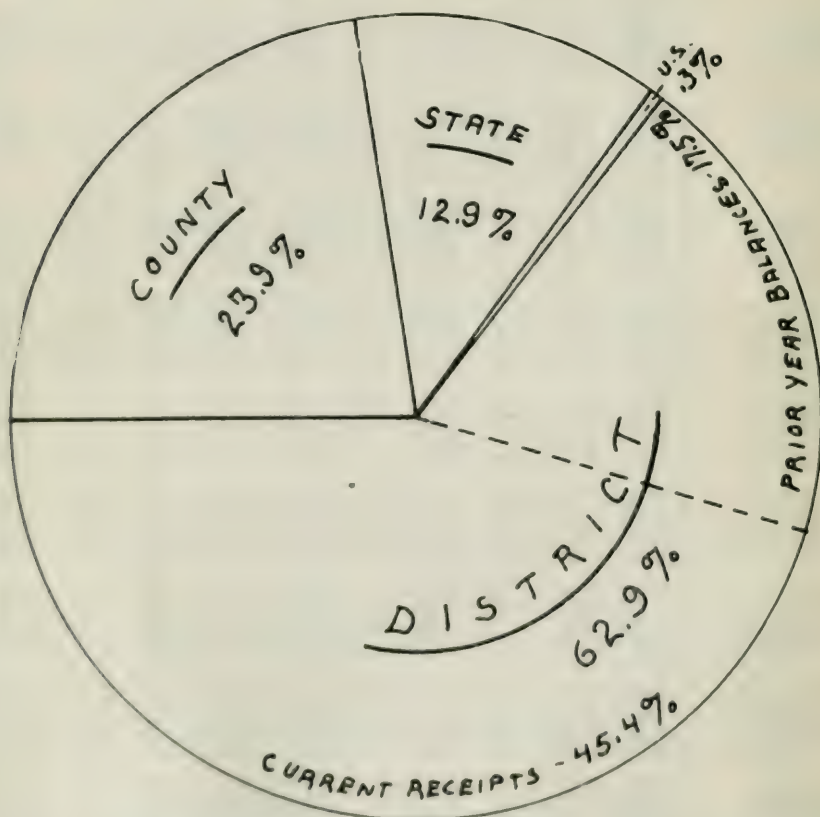
Counties	1924-25					1925-26				
	State	County	United States	Districts	Prior year district balances	State	County	United States	Districts	Prior year district balances
Alameda.....	13.51	18.35	.19	56.46	11.49	12.04	16.43	.19	48.44	22.90
Alpine.....	11.55		67.13	1.76	19.56	9.90		66.73		23.37
Amador.....	25.96	26.30	1.41	30.50	15.83	25.92	26.06	1.62	30.48	15.92
Butte.....	21.51	28.24	.85	33.53	15.87	20.08	26.21	.75	38.14	14.82
Calaveras.....	25.11	34.57	.28	12.04	28.00	18.46	26.07	1.42	31.01	23.04
Colusa.....	20.49	27.16	.78	35.78	15.79	13.47	18.13	.37	57.18	10.85
Contra Costa.....	18.07	27.31	.02	40.18	14.42	10.05	15.92	.03	65.75	8.25
Del Norte.....	13.36	66.05	1.95	5.58	13.06	12.13	53.02	2.21	2.25	30.39
El Dorado.....	27.35	48.66	1.79	3.16	19.04	29.07	44.45	1.65	5.63	19.20
Fresno.....	21.93	26.42	.44	36.61	14.60	18.60	22.37	.39	45.30	13.34
Glenn.....	21.32	31.11	.35	27.42	19.80	20.12	27.55	.33	27.07	24.93
Humboldt.....	14.26	17.98	.88	52.06	14.82	14.46	18.24	.73	25.33	41.24
Imperial.....	18.62	21.98	.04	43.32	16.04	18.34	22.06	.08	54.06	5.46
Inyo.....	22.86	31.27		24.00	21.87	23.25	30.78	1.82	21.03	23.12
Kern.....	10.60	18.58	.11	45.83	24.88	10.82	19.41	.17	46.82	22.78
Kings.....	14.95	18.42	.04	30.71	35.88	21.14	26.36	.05	33.27	19.18
Lake.....	21.71	22.62	1.76	23.83	30.08	25.99	26.12	2.75	30.23	14.91
Lassen.....	23.83	29.68	5.67	23.43	17.39	19.11	21.22	2.64	46.23	10.80
Los Angeles.....	9.09	14.73	.04	59.02	17.12	8.48	13.75	.07	55.11	22.59
Madera.....	21.34	24.22	1.67	28.46	24.31	19.93	24.06	1.59	42.09	12.33
Marin.....	13.22	19.71	.23	54.49	12.35	15.10	23.20	.27	32.67	28.76
Mariposa.....	27.58	45.17	3.84	2.77	20.64	28.35	52.15	3.78	2.48	13.24
Mendocino.....	23.62	30.19	.93	16.96	28.30	24.05	30.98	.79	19.56	24.62
Merced.....	19.71	29.73		38.20	12.35	23.79	27.13	.05	38.73	10.30
Modoc.....	27.89	33.55	3.24	20.35	14.97	27.92	34.22	3.24	21.23	13.39
Mono.....	26.66	28.47	19.12	2.50	23.25	26.26	35.85	10.48	5.22	22.19
Monterey.....	16.42	21.49	.29	35.19	26.61	19.15	25.50	.30	34.83	20.22
Napa.....	22.11	29.10	.10	24.77	23.92	19.70	26.50	.14	32.77	20.89
Nevada.....	33.46	41.71	.49	15.05	9.29	33.64	41.82	.38	15.19	8.97
Orange.....	13.24	26.30	.89	46.15	13.42	12.63	23.12	.79	49.70	13.76
Placer.....	20.40	34.49	.52	27.45	17.14	15.09	23.49	.35	50.12	10.95
Plumas.....	21.10	15.67	10.02	36.30	16.91	16.06	14.52	8.04	45.46	15.92
Riverside.....	17.99	22.61	1.43	38.54	19.43	18.96	23.99	1.52	41.31	14.22
Sacramento.....	13.65	25.80	.83	41.37	18.35	15.83	30.57	1.25	26.15	26.20
San Benito.....	28.89	47.47		11.68	11.96	20.21	42.14	.17	29.65	7.83
San Bernardino.....	16.25	21.80	.82	39.95	21.18	15.89	21.64	.85	46.57	15.05
San Diego.....	14.57	19.75	.12	31.23	34.33	16.17	21.41	.15	49.15	13.12
San Francisco.....	12.17	81.32	.02		6.49	10.52	73.38	.04		16.06
San Joaquin.....	21.21	30.89	.23	38.42	10.25	19.95	29.49	.29	40.22	10.05
San Luis Obispo.....	15.52	21.16	.10	31.43	31.79	17.21	23.82	.12	33.83	25.02
San Mateo.....	14.23	18.25	.65	49.08	17.79	11.94	15.15	.87	57.27	14.77
Santa Barbara.....	13.63	19.70	.12	41.13	25.42	13.65	18.36	.12	46.08	21.79
Santa Clara.....	14.59	19.40	.16	28.87	37.98	17.00	23.01	.22	33.15	26.62
Santa Cruz.....	21.76	27.86	.20	38.47	11.71	18.84	24.61	.21	42.41	13.93
Shasta.....	24.80	26.22	4.05	17.92	27.01	25.29	30.79	2.44	20.27	21.21
Sierra.....	20.05	39.20	3.97	19.43	17.35	24.72	36.23	4.06	4.40	30.59
Siskiyou.....	25.63	30.55	4.22	24.76	14.84	23.40	29.59	2.03	23.90	21.08
Solano.....	19.52	26.14	.10	37.63	16.61	20.65	26.71	.10	30.07	22.47
Sonoma.....	19.54	25.64	.38	27.75	26.69	24.70	31.65	.55	31.42	11.68
Stanislaus.....	18.85	25.47	1.45	41.98	12.25	17.97	23.46	1.61	34.80	22.16
Sutter.....	15.64	25.49		43.75	15.12	16.30	25.80		38.21	19.69
Tehama.....	21.13	27.91	.65	25.45	24.86	24.93	30.91	1.46	30.38	12.32
Trinity.....	29.43	45.06	6.58	1.00	17.93	31.18	39.76	3.11	.19	25.76
Tulare.....	25.13	32.38	.18	31.02	11.29	21.61	32.05	.22	36.05	10.07
Tuolumne.....	25.36	22.69	11.55	16.00	24.40	24.73	20.69	9.45	21.62	23.51
Ventura.....	13.04	16.97		43.42	26.57	11.68	17.18		50.35	20.79
Yolo.....	14.29	19.80	.21	38.42	27.28	19.44	27.84	.29	41.35	11.08
Yuba.....	18.86	27.47	.29	37.55	15.83	20.33	29.47	.33	40.37	9.50
Totals.....	12.90	23.92	.31	45.41	17.46	12.08	22.68	.30	44.85	20.09

*For explanation of sources, see footnotes, Table No. 147.

MISCELLANEOUS.

GRAPH No. 17.

Sources of Total Receipts for Kindergartens, Elementary Schools, High Schools and Junior College Districts 1924-25.

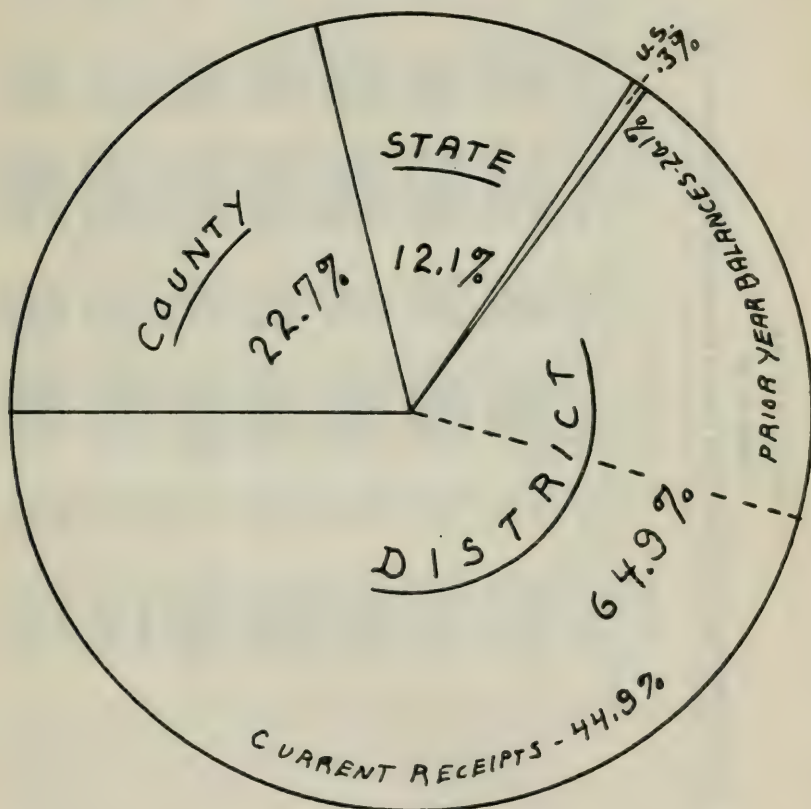


Total receipts by the counties for kindergartens, elementary schools, high schools and junior colleges (junior college districts) during the school year 1924-25 amounted to \$159,906,766.99. 62.9 per cent of the total receipts, or \$100,513,87.78, was derived from district sources; 23.9 per cent, or \$38,244,382.94, was derived from county sources; 12.9 per cent, or \$20,635,912, was derived from state sources; and .3 per cent, or \$427,826.25, was derived from the United States government. For explanation of the sources of these receipts, see footnotes, Table 147.

MISCELLANEOUS.

GRAPH No. 18.

Sources of Total Receipts for Kindergartens, Elementary Schools, High Schools and Junior College Districts 1924-25.



Total receipts by the counties for kindergartens, elementary schools, high schools and junior colleges (junior college districts) during the school year 1925-26 amounted to \$180,091,484.12. 64.9 per cent of the total receipts, or \$116,947,557.54, was derived from district sources; 22.7 per cent, or \$40,842,878.46, was derived from county sources; 12.1 per cent, or \$21,756,834.25, was derived from state sources; and .3 per cent, or \$544,213.87, was derived from the United States government. For explanation of the sources of these receipts, see footnotes, Table 147.

MISCELLANEOUS.

TABLE No. 149.

Amounts and Percentages of Total Receipts in Each County, by Divisions of the State School System, 1924-25.

Counties	Kindergartens		Elementary schools		High schools		Junior colleges*		Total receipts for kindergartens, elementary schools, high schools and junior colleges
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	
Alameda	\$291,767.32	2.31	\$7,307,103.14	57.80	\$5,042,812.84	39.89			\$12,041,683.30
Albino			19,346.92	100.00					19,346.92
Amador			119,043.64	57.08	89,494.15	42.92			208,537.79
Buena Vista	10,193.42	1.15	474,551.88	53.52	401,948.12	45.33			886,603.42
Calaveras			131,591.11	67.36	63,771.79	32.64			195,362.90
Colusa	1,331.70	.39	173,569.43	51.09	104,841.16	48.52			339,742.29
Contra Costa	52,176.78	2.84	1,062,000.27	57.90	720,547.46	39.26			1,835,324.51
Del Norte			100,050.46	55.45	80,392.83	44.55			180,443.29
El Dorado	1,590.08	.82	132,781.67	68.36	59,877.04	30.82			134,248.79
Fresno	67,700.50	1.63	2,241,002.24	53.94	1,846,125.83	44.43			4,154,828.66
Glenn	2,496.92	.62	226,249.73	55.89	176,068.08	43.49			404,814.73
Humboldt	14,610.85	.86	812,067.20	48.07	892,766.45	51.07			1,689,444.50
Imperial	27,425.13	2.20	732,739.73	58.68	488,441.81	39.12			1,248,606.67
Inyo	2,049.33	.90	129,551.02	56.90	96,088.68	42.20			227,689.03
Kern	130,312.77	3.76	2,070,031.42	55.92	1,492,390.17	40.32			3,701,734.36
Kings	15,967.31	1.47	499,642.64	46.92	570,005.49	52.51			1,085,615.44
Lake			103,471.55	43.76	132,990.55	56.24			236,471.10
Lassen	4,146.91	1.47	186,614.70	66.26	90,800.85	32.27			281,652.46
Los Angeles	2,023,623.43	2.81	38,070,134.55	53.39	31,140,130.15	43.68	\$89,375.70	.09	71,312,263.83
Madera	10,953.82	2.08	351,819.15	66.81	163,839.09	31.11			526,612.06
Marin	21,605.13	1.87	531,292.50	46.07	600,466.04	52.06			1,153,363.67
Mariposa			68,574.74	69.61	29,940.57	30.39			98,515.31
Mendocino	6,563.97	.83	483,446.30	61.07	301,627.67	38.10			791,637.94
Merced	17,266.94	1.71	553,657.97	54.80	433,308.94	43.49			1,010,233.45
Modoc	1,409.62	.76	112,913.09	61.02	70,732.58	38.22			185,055.29
Monterey	8,044.22	.70	31,107.24	98.12	594.88	1.88			31,702.12
Napa	10,419.89	2.28	762,552.57	66.33	378,956.29	32.97			1,141,553.08
			271,680.38	59.32	175,994.06	38.40			457,993.83

Nevada.....	134,699 56	66 85	56,806 86	33.15	172,327 39	4.34	201,506 42
Orange.....	2,114,027 47	53.24	1,491,862 95	37.57	3,970,792 88		3,970,792 88
Paez.....	421,708 92	66.20	215,282 79	33.80	636,991 71		636,991 71
Plumas.....	105,267 74	59.40	71,948 77	40.60	177,216 51		177,216 51
Riverside.....	889,942 75	47.02	854,147 40	45.13	1,892,609 13	5.67	1,892,609 13
Sacramento.....	1,771,692 22	48.27	1,151,371 70	31.38	3,670,067 11	18.80	3,670,067 11
San Benito.....	152,170 72	69.29	67,452 65	30.71	219,623 37		219,623 37
San Bernardino.....	1,810,875 80	57.21	1,187,030 73	37.50	3,165,578 45	3.15	3,165,578 45
San Diego.....	2,133,857 60	47.81	2,206,839 51	49.41	4,463,648 37		4,463,648 37
San Francisco.....	7,734,149 99	62.54	4,524,706 73	36.58	12,367,665 25		12,367,665 25
San Jacinto.....	1,365,976 40	62.81	772,591 21	35.52	2,174,858 28		2,174,858 28
San Luis Obispo.....	476,941 21	44.01	592,414 10	54.67	1,083,039 81		1,083,039 81
San Mateo.....	842,760 16	47.41	848,867 75	47.75	1,777,707 42	2.66	1,777,707 42
Santa Barbara.....	886,760 67	51.61	778,625 25	45.31	1,718,235 06		1,718,235 06
Santa Clara.....	1,737,467 23	42.69	2,274,957 88	55.88	4,070,424 33		4,070,424 33
Santa Cruz.....	433,870 62	55.85	332,393 25	42.78	776,876 21		776,876 21
Shasta.....	2,666 21	.56	181,125 43	38.38	471,932 59		471,932 59
Sierra.....	43,699 06	54.54	36,418 86	45.46	80,115 92		80,115 92
Siskiyou.....	427,071 93	68.82	190,606 65	30.71	620,715 38		620,715 38
Solano.....	448,729 84	54.10	356,950 91	43.04	829,440 58		829,440 58
Sonoma.....	1,003,552 23	52.72	879,404 53	46.19	1,993,478 57		1,993,478 57
Stanislaus.....	963,564 64	53.77	847,742 33	38.55	1,800,178 74	6.96	1,800,178 74
Sutter.....	239,940 61	53.82	200,337 89	35.08	415,788 08		415,788 08
Tehama.....	266,155 52	60.12	175,268 53	39.14	442,691 67		442,691 67
Trinity.....	64,066 69	73.02	23,677 23	26.98	87,743 92		87,743 92
Tulare.....	1,054,149 16	59.07	701,357 13	39.29	1,784,860 31		1,784,860 31
Tuolumne.....	161,279 50	66.68	77,229 73	31.43	241,869 85		241,869 85
Ventura.....	1,104,945 47	68.19	484,532 28	29.90	1,620,510 24		1,620,510 24
Yolo.....	368,292 30	49.47	371,048 07	49.83	744,545 83		744,545 83
Yuba.....	199,365 32	59.29	134,303 48	39.93	336,278 26		336,278 26
Totals.....	\$87,344,249 51	54.62	\$67,584,855 95	42.27	\$1,303,240 14	.81	\$159,906,760 99

*Districts.

MISCELLANEOUS.

TABLE No. 150.

Amounts and Percentages of Total Receipts in Each County, by Divisions of the State School System, 1925-26.

Counties	Kindergartens		Elementary schools		High schools		Junior colleges*		Total receipts for kindergartens, elementary schools, high schools and junior colleges
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	
Alameda	\$365,744 24	2.45	\$8,352,473 36	55.84	\$6,238,475 68	41.71			\$14,958,693 28
Albany			22,550 60	100.00					22,550 60
Alameda			121,073 97	57.94	87,880 27	42.06			208,955 24
Butte	9,736 13	.98	580,076 38	58.43	402,965 10	40.59			992,778 16
Calaveras			128,919 63	50.47	126,519 38	49.53			255,439 01
Colusa	1,711 08	.32	180,760 36	33.53	356,537 42	66.45			539,008 86
Contra Costa	61,422 02	1.76	1,235,751 81	35.38	2,195,850 82	62.86			3,493,024 65
Del Norte			101,301 70	49.96	101,454 75	50.04			202,756 54
El Dorado	1,565 23	.79	141,724 59	71.54	51,813 21	27.67			198,103 03
Fresno	62,869 74	1.27	2,624,122 44	53.11	2,254,256 36	45.02			4,941,278 54
Gilroy	1,635 50	.39	214,472 61	51.27	202,220 43	48.34			418,328 54
Humboldt	16,490 86	.93	816,487 34	46.28	931,483 90	52.79			1,761,462 10
Imperial	28,975 85	2.02	775,166 22	51.10	628,756 73	43.88			1,432,898 80
Inyo	2,303 18	1.02	131,815 45	58.46	91,349 07	40.52			225,467 70
Kern	135,983 23	3.39	2,248,431 50	55.97	1,632,729 96	40.64			4,017,144 69
Kings	17,307 91	2.34	406,380 31	55.05	314,499 71	42.61			738,187 93
Lake			114,674 37	54.21	96,855 16	45.79			211,529 53
Lassen	6,634 84	1.82	244,307 57	67.24	112,415 54	30.94			363,357 95
Los Angeles	1,872,586 41	2.27	45,498,226 60	55.19	34,938,461 91	42.38	\$127,899 10	.16	82,437,173 42
Madera	13,338 17	2.32	365,682 51	63.76	194,525 93	33.92			573,546 61
Marin	22,747 29	2.24	535,871 03	52.78	456,664 34	44.98			1,015,312 66
Mariposa			63,779 80	66.86	31,611 24	33.14			95,391 04
Mendocino	5,575 47	.72	473,540 71	61.25	293,822 88	38.03			772,638 06
Merced	14,726 48	1.70	503,311 55	58.19	348,968 13	40.11			865,036 15
Modoc			120,185 21	62.03	72,046 66	37.19			193,736 66
Monterey	1,504 79	.78	34,637 95	98.08	678 95	1.02			35,316 90
Mono			662,192 05	62.73	387,680 30	36.72			1,055,725 07
Napa	5,842 72	.55	289,987 06	56.47	214,286 72	41.72			513,578 70
	9,304 92	1.81							

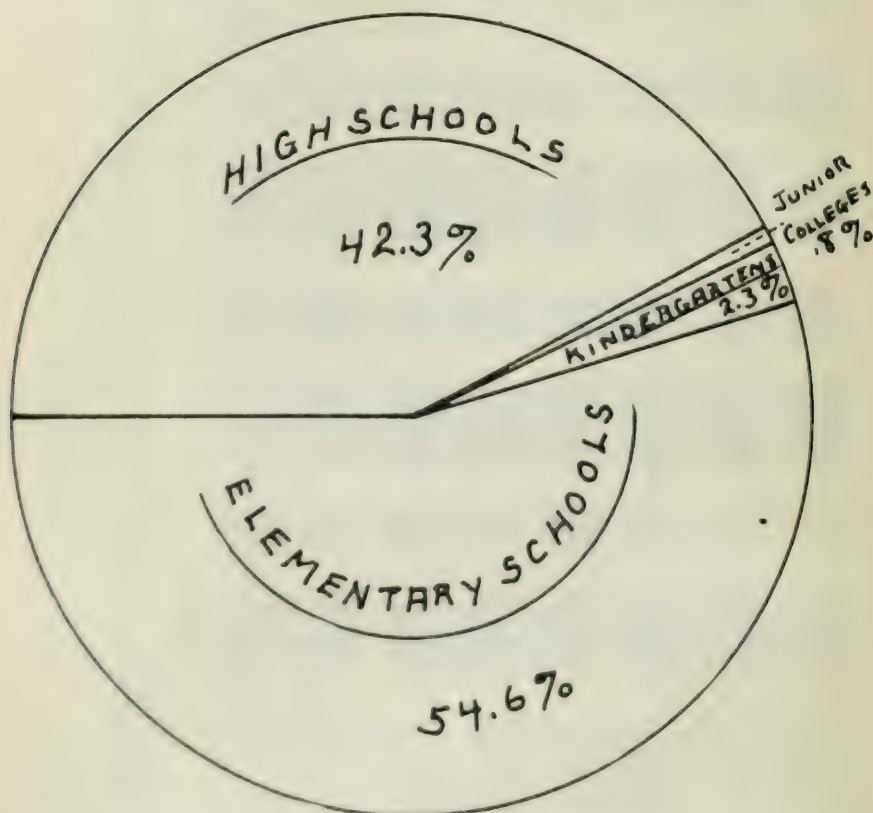
Nevada.....	139,951 94	67.99	65,887 17	32.01	190,418 39	4.47	205,839 11
Orange.....	1,853,673 33	-3.48	2,042,216 52	47.91	---	---	4,262,701 17
Placer.....	380,829 61	42.77	569,581 69	57.23	---	---	890,411 30
Plumas.....	107,543 70	44.66	133,245 79	55.34	---	---	240,789 49
Riverside.....	1,052,702 52	55.33	710,869 58	37.37	96,264 70	5.06	1,902,453 76
Sacramento.....	1,774,103 97	52.96	899,594 18	26.85	622,048 20	18.57	3,350,160 03
San Benito.....	226,184 14	68.06	100,123 05	31.94	---	---	332,307 19
San Bernardino.....	2,090,942 86	58.84	1,252,065 35	35.74	112,171 17	3.20	3,502,818 88
San Diego.....	2,103,851 88	47.72	2,171,146 85	49.25	---	---	4,408,750 89
San Francisco.....	9,420,229 73	62.73	5,445,258 51	36.26	---	---	15,017,156 46
San Joaquin.....	1,486,407 21	61.36	801,318 92	36.79	---	---	2,422,605 35
San Luis Obispo.....	483,405 25	49.48	480,469 49	49.17	---	---	177,056 33
San Mateo.....	875,947 22	38.02	990,554 71	43.38	384,228 01	16.07	2,304,126 29
Santa Barbara.....	1,094,166 80	56.95	715,075 58	39.77	---	---	1,798,287 56
Santa Clara.....	1,710,361 97	46.57	1,887,023 29	51.37	---	---	3,673,140 35
Santa Cruz.....	525,199 09	57.01	385,205 67	41.81	---	---	921,292 43
Shasta.....	284,227 70	60.49	182,625 67	38.86	---	---	470,009 40
Sierra.....	43,055 50	67.36	21,158 16	32.64	---	---	64,813 75
Sierraview.....	448,273 23	63.81	250,815 38	35.71	---	---	792,448 19
Solano.....	423,457 76	51.80	367,648 99	44.96	---	---	817,532 61
Sonoma.....	853,477 65	56.69	634,352 42	42.14	---	---	1,595,468 81
Stanislaus.....	884,635 73	48.86	738,640 65	40.79	175,983 52	9.72	1,810,685 93
Sutter.....	291,403 60	60.10	188,384 17	38.85	---	---	481,849 67
Tehama.....	223,222 89	59.37	149,654 52	39.80	---	---	370,009 26
Trinity.....	62,515 06	73.18	22,910 23	26.82	---	---	85,425 29
Tulare.....	1,227,921 98	59.43	804,195 01	38.92	---	---	2,066,145 19
Tuolumne.....	153,520 47	61.74	90,571 12	36.42	---	---	248,069 06
Ventura.....	927,048 16	50.73	861,261 89	47.14	---	---	1,827,256 42
Yolo.....	299,850 59	53.82	252,323 26	45.29	---	---	557,170 11
Yuba.....	167,236 89	51.35	156,330 42	48.00	---	---	325,066 99
Totals.....	\$98,503,664 35	54.70	\$76,181,297 99	42.30	\$1,709,016 09	.95	\$180,091,484 12

*Districts.

MISCELLANEOUS.

GRAPH No. 19.

Percentages of Total Receipts by Division of the State School System
1924-25.

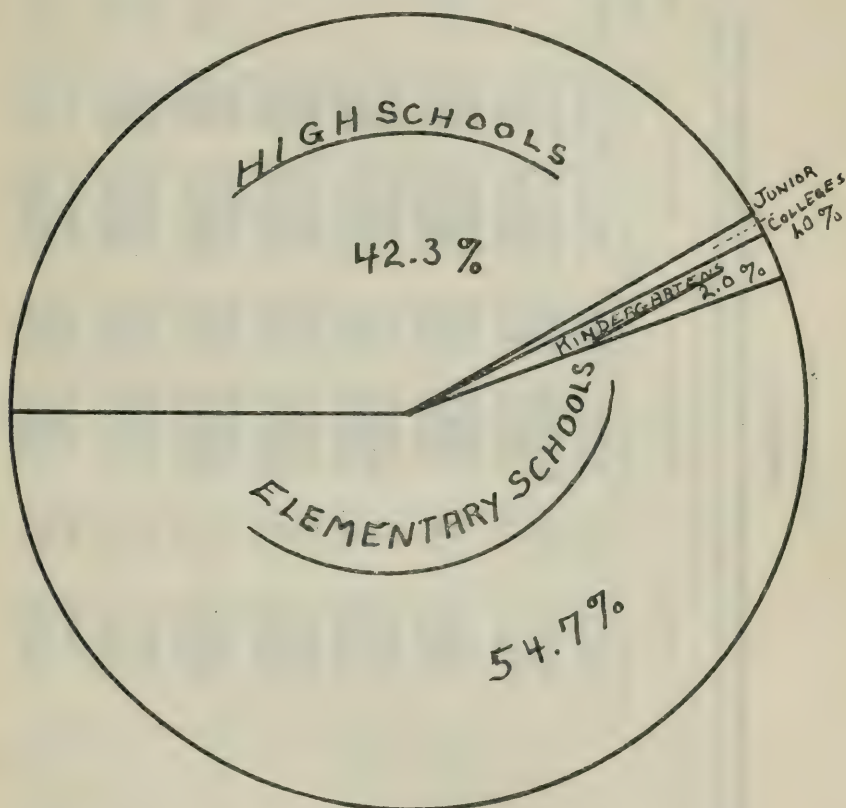


Total receipts by all the counties of the state for kindergartens, elementary schools, high schools and junior college districts during the school year 1924-25 amounted to \$169,906,769.99. 54.6 per cent of total receipts, or \$92,664.31, was raised for the elementary schools; 42.3 per cent, or \$71,664.36, was raised for the high schools; 2.3 per cent, or \$3,674,415.39, was raised for the kindergartens; and .8 per cent, or \$1,393,240.14, was raised for the junior colleges (districts).

MISCELLANEOUS.

GRAPH No. 20.

Percentages of Total Receipts by Division of the State School System
1925-26.



Total receipts by all the counties of the state for kindergartens, elementary schools, high schools and junior college districts during the school year 1925-26 amounted to \$180,091,484.12. 54.7 per cent of total receipts, or \$98,503,664.35, was raised for the elementary schools; 42.3 per cent, or \$76,181,297.99, was raised for the high schools; 2.0 per cent, or \$3,697,505.69, was raised for the kindergartens; and 1.0 per cent, or \$1,709,016.09, was raised for the junior colleges (districts).

MISCELLANEOUS.

TABLE No. 151.

Amount and Percentage of Total District Expenditures* Devoted to Each Division of the State School System, 1924-25

Counties	Kindergartens		Elementary schools**		High schools		Junior colleges		Total district expenditures* for kindergartens, elementary schools, high schools and junior colleges
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	
Alameda.....	\$239,224.44	3.34	\$3,666,042.05	51.14	\$3,263,010.16	45.52			\$7,168,276.65
Alpine.....			5,367.50	100.00					5,367.50
Amador.....			86,308.50	60.03	55,354.56	39.07			141,663.06
Butte.....	5,513.27	.85	377,777.98	58.53	262,214.69	40.62			645,505.94
Calaveras.....			84,227.78	66.33	42,767.18	33.67			127,004.96
Colusa.....	1,320.79	.47	134,963.25	47.98	145,006.00	53.35			281,290.04
Contra Costa.....	30,063.00	2.29	713,544.34	54.36	598,981.98	43.35			1,312,580.92
Del Norte.....			49,720.82	63.19	28,962.95	36.81			78,683.77
El Dorado.....	1,331.05	.93	96,708.33	67.37	45,506.75	31.70			143,546.13
Fresno.....	39,908.28	1.27	1,693,731.20	53.96	1,404,987.63	44.77			3,138,697.11
Glean.....	1,230.15	.45	158,276.95	58.41	111,485.05	41.14			270,992.15
Humboldt.....	8,765.00	1.19	459,726.45	62.51	266,930.91	36.30			735,422.96
Imperial.....	13,925.56	1.54	549,619.76	60.59	343,517.72	37.87			907,063.04
Inyo.....	901.09	.56	88,253.50	54.70	72,179.15	44.74			161,333.74
Kern.....	68,796.59	3.44	1,228,886.59	61.40	703,697.37	35.16			2,001,380.55
Kings.....	10,925.30	2.10	305,972.50	58.93	202,326.65	38.97			519,224.45
Laake.....			75,942.83	50.05	75,780.35	49.95			151,723.18
Lassen.....	4,032.18	1.82	139,476.11	63.09	77,568.71	35.09			221,077.00
Los Angeles.....	1,011,583.56	3.11	17,129,366.28	52.67	14,340,589.79	44.09	\$42,718.19	.13	32,324,287.82
Madera.....	4,558.68	1.27	236,013.69	65.74	118,457.27	32.99			359,029.64
Marin.....	18,294.04	3.48	290,103.71	55.15	217,659.15	41.37			526,056.90
Mariposa.....			49,259.85	64.37	27,263.39	35.63			76,523.24
Mendocino.....	3,267.47	.62	315,424.37	59.74	209,284.00	39.64			527,975.84
Merced.....	13,423.31	2.08	383,244.34	59.54	247,022.78	38.38			643,690.43
Modoc.....	1,220.63	.80	86,042.65	56.67	64,581.14	42.53			151,844.42
Monro.....			21,963.63	100.00					21,963.63
Monterey.....	3,122.96	.50	369,485.18	59.49	248,482.94	40.01			621,091.11
Napa.....	6,000.09	1.91	190,985.39	60.68	117,766.24	37.41			314,751.72

Nevada	114,861 00	65 13	61,500 70	34 87	176,361 70
Orange	1,318,911 97	54 38	883,972 33	36 45	2,425,313 79
Placer	218,383 70	58 56	154,525 71	41 44	372,909 41
Plumas	70,857 17	63 22	46,454 32	36 78	126,311 49
Riverside	640,086 20	50 29	539,052 84	41 76	1,290,729 51
Sacramento	1,237,094 33	58 40	744,521 39	35 38	2,104,040 58
San Benito	125,180 72	67 45	60,407 45	32 55	185,588 17
San Bernardino	1,013,727 41	49 79	883,887 46	43 41	2,036,023 75
San Diego	1,393,053 00	53 74	1,139,682 56	43 97	2,592,145 81
San Francisco	4,628,802 80	70 33	1,813,688 61	28 02	6,581,269 94
San Joaquin	1,032,018 15	63 99	565,680 42	33 06	1,613,567 18
San Luis Obispo	340,764 05	60 04	222,125 18	38 51	576,789 70
San Mateo	510,952 91	49 38	407,229 06	44 37	1,052,917 54
Santa Barbara	487,091 42	51 26	430,499 72	45 23	931,400 31
Santa Clara	1,186,503 60	58 15	808,519 65	39 63	2,040,410 38
Santa Cruz	295,582 44	51 44	271,615 46	47 27	574,603 86
Shasta	206,486 30	63 65	116,141 24	35 80	324,429 94
Sierra	25,614 00	56 93	19,379 66	43 07	44,994 26
Siskiyou	283,903 61	67 46	134,328 64	31 92	420,842 01
Solano	300,086 88	52 67	252,671 57	41 34	559,790 02
Sonoma	644,633 74	55 07	514,937 57	43 99	1,170,622 12
Stanislaus	615,851 84	54 57	445,204 31	39 45	1,128,515 13
Sutter	123,860 21	52 76	107,471 01	45 78	234,747 40
Tehama	176,109 82	55 86	136,359 92	43 25	315,262 22
Trinity	36,620 99	69 34	16,193 40	30 66	52,814 39
Tulare	820,077 33	59 58	545,452 99	39 20	1,391,543 08
Tuolumne	104,665 02	62 63	59,619 45	35 67	167,123 79
Ventura	417,145 05	56 90	297,454 65	40 57	733,140 26
Yolo	196,551 04	59 88	128,318 09	39 09	328,254 03
Yuba	120,223 02	56 85	88,883 22	42 03	211,465 75
Totals	\$47,718,377 25	55 77	\$35,247,143 09	41 19	\$85,571,980 62

*Total district expenditures excluding capital outlays and transfers.

**Expenditures for elementary grades in junior high schools included in high school data, except in San Francisco city and county.

MISCELLANEOUS.

TABLE No. 152.

Amount and Percentage of Total District Expenditures* Devoted to Each Division of the State School System, 1925-26.

	Kindergartens		Elementary schools**		High schools		Junior colleges		Total district expenditures* for kindergarten, elementary schools, high schools and junior colleges
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	
Alameda.....	\$58,414.55	4.00	\$8,568,486.40	47.69	\$3,638,528.82	48.22			\$7,555,434.86
Alpine.....			3,636.35	100.00					3,636.35
Amador.....			77,562.85	55.67	61,768.50	44.33			139,331.44
Butte.....	5,085.00	7.0	577,088.38	58.57	262,210.45	40.64			645,314.22
Calaveras.....			77,607.12	63.04	43,823.30	36.06			121,520.42
Colusa.....	1,771.26	.49	159,274.88	49.15	142,659.80	50.36			283,305.91
Contra Costa.....	29,717.86	2.08	890,652.33	56.08	597,347.64	41.81			1,427,718.03
Del Norte.....			62,216.38	65.20	33,201.61	34.80			95,417.99
El Dorado.....	1,561.37	1.04	107,065.01	70.06	42,253.03	28.00			150,881.61
El Paso.....	2,441.44	1.31	1,714,905.13	53.21	1,469,836.60	45.48			3,232,143.19
Glenn.....	1,411.05	.52	154,294.45	56.72	116,309.92	42.76			272,017.42
Humboldt.....	10,428.15	1.28	480,556.15	61.00	295,210.68	37.53			786,692.95
Imperial.....	12,255.45	1.27	584,727.02	59.56	378,020.87	38.77			975,103.34
Inyo.....	7,888.25	1.53	84,011.92	53.63	70,579.91	45.04			156,671.08
Kern.....	13,838.36	2.23	1,091,062.62	62.40	767,565.51	34.16			2,247,633.40
Kings.....	11,771.06	2.23	293,620.48	55.37	220,787.43	41.80			558,178.89
Lake.....			83,041.72	51.49	79,000.94	48.51			163,032.66
Lassen.....	3,236.46	2.11	116,091.98	58.34	96,545.55	38.95			212,874.18
Los Angeles.....	1,681,848.28	2.89	19,677,291.37	52.37	16,667,503.55	44.45	\$110,238.22	.29	37,449,633.52
Madera.....	10,548.99	2.68	249,074.09	63.22	131,368.15	34.10			363,982.21
Marin.....	18,312.02	3.30	361,085.13	61.22	215,898.92	42.48			555,295.77
Mariposa.....			48,826.97	63.78	27,728.49	36.22			76,555.46
Merced.....	2,266.28	.71	316,541.48	54.45	212,139.57	39.81			552,443.33
Mered.....	7,887.15	1.11	405,895.87	57.24	296,355.26	41.65			709,138.28
Modoc.....			91,005.52	59.93	59,625.59	39.27			151,846.11
Monterey.....	1,215.00	.80	24,360.71	100.00					24,360.71
Napa.....	3,835.23	.59	386,211.85	59.49	259,185.78	39.92			645,232.81
Nevada.....	5,688.10	1.64	201,081.77	58.12	139,237.42	40.24			345,007.29

Nevada.....	102,373 79	4 11	116,955 80	64 64	63,969 08	35 36	125,312 65	5 02	180,924 88
Orange.....	.....	.....	1,337,529 98	53 65	927,789 26	37 22	.....	.....	2,493,005 68
Pacot.....	.....	.....	292,460 22	57 94	168,754 17	42 06	.....	.....	401,214 39
Pumas.....	.....	.....	75,384 53	61 58	47,028 60	38 42	.....	.....	122,413 13
Riverside.....	35,619 03	2 56	706,031 14	50 78	575,073 21	41 36	73,587 04	5 30	1,390,311 32
Sacramento.....	49,181 50	2 18	1,306,397 92	57 98	704,653 03	35 26	103,153 27	4 58	2,253,385 72
San Benito.....	.....	.....	133,306 86	64 73	72,626 73	35 27	.....	.....	205,933 59
San Bernardino.....	56,262 32	2 63	1,052,390 00	49 22	926,866 60	43 35	102,614 38	4 80	2,138,133 30
San Diego.....	66,030 69	2 27	1,465,110 42	50 41	1,375,344 27	47 32	.....	.....	2,906,485 38
San Francisco.....	151,668 22	1 96	5,373,175 56	69 60	2,195,340 82	28 44	.....	.....	7,720,184 60
San Joaquin.....	18,236 67	1 03	1,082,717 04	61 54	658,575 10	37 43	.....	.....	1,750,488 81
San Luis Obispo.....	3,906 65	.69	352,189 22	62 01	211,843 44	37 30	.....	.....	567,919 31
San Mateo.....	25,838 09	2 35	516,200 09	46 95	482,017 82	43 85	75,331 78	6 85	1,099,388 68
Santa Barbara.....	32,463 61	2 55	701,061 02	55 14	537,867 59	42 31	.....	.....	1,271,392 22
Santa Clara.....	52,679 99	2 43	1,159,061 28	53 63	919,651 94	43 94	.....	.....	2,161,393 21
Santa Cruz.....	7,602 31	1 23	318,243 42	51 25	295,077 77	47 52	.....	.....	620,923 50
Shasta.....	1,741 05	.54	199,836 30	61 58	122,927 15	37 88	.....	.....	324,504 50
Sierra.....	.....	.....	27,515 38	59 35	18,846 96	40 65	.....	.....	46,302 37
Siskiyou.....	2,388 50	.51	304,639 66	64 18	167,610 26	35 31	.....	.....	474,647 42
Solano.....	20,837 92	3 48	304,435 81	50 18	273,840 18	43 71	.....	.....	599,113 92
Sonoma.....	11,240 32	.96	645,864 84	55 49	506,800 39	43 55	.....	.....	1,163,995 55
Stanislaus.....	6,365 45	.52	643,930 80	51 91	515,969 30	41 59	74,219 59	5 98	1,240,425 14
Sutter.....	4,257 09	1 32	144,120 84	51 46	131,673 15	47 02	.....	.....	280,051 08
Tehama.....	2,875 79	.94	170,027 70	55 39	132,946 78	43 47	.....	.....	305,850 27
Trinity.....	.....	.....	41,587 59	71 60	16,499 46	28 40	.....	.....	58,097 05
Tulare.....	18,771 74	1 30	853,004 39	59 06	572,500 46	39 64	.....	.....	1,444,336 59
Tuolumne.....	3,373 91	1 88	103,850 82	57 66	72,869 85	40 46	.....	.....	180,094 58
Ventura.....	22,775 23	2 81	451,473 02	55 71	336,161 27	41 48	.....	.....	810,409 52
Yolo.....	2,911 97	.82	204,950 11	58 00	135,513 81	41 18	.....	.....	353,375 89
Yuba.....	1,633 06	.71	125,077 94	54 09	104,520 86	45 20	.....	.....	231,232 86
Totals.....	\$2,344,941 13	2 48	\$52,008,285 97	51 88	\$39,747,714 06	41 94	\$664,457 83	.70	\$94,765,398 99

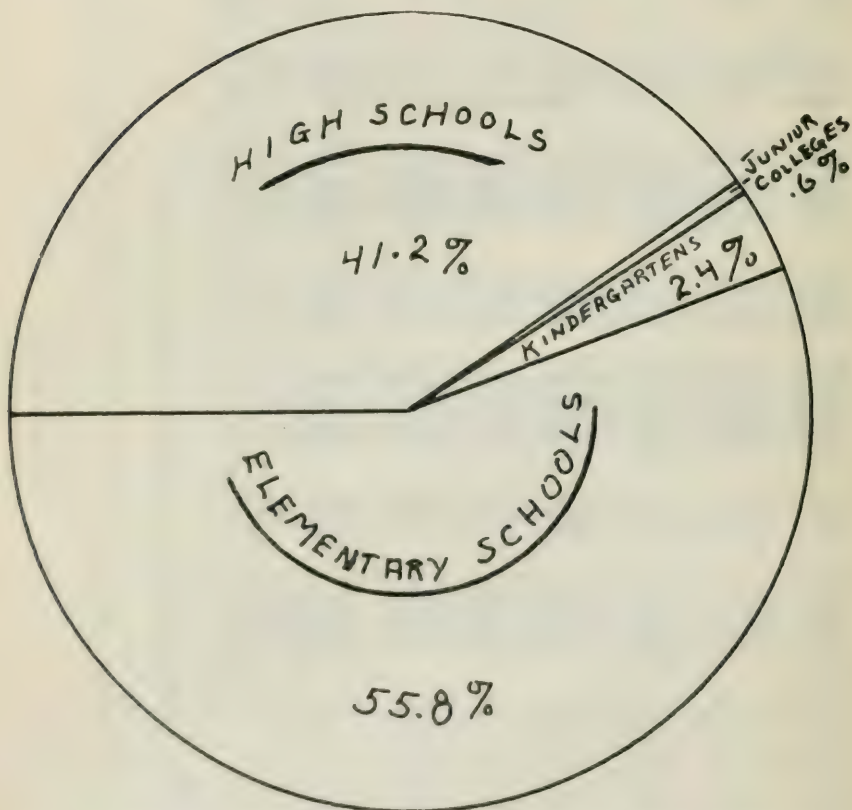
*Total excluding capital outlays and transfers.

**Expenditures for elementary grades in junior high schools included in high school data, except in San Francisco city and county.

MISCELLANEOUS.

GRAPH No. 21.

Percentage of Total District Expenditures Devoted to Each
Division of the State School System
1924-25.

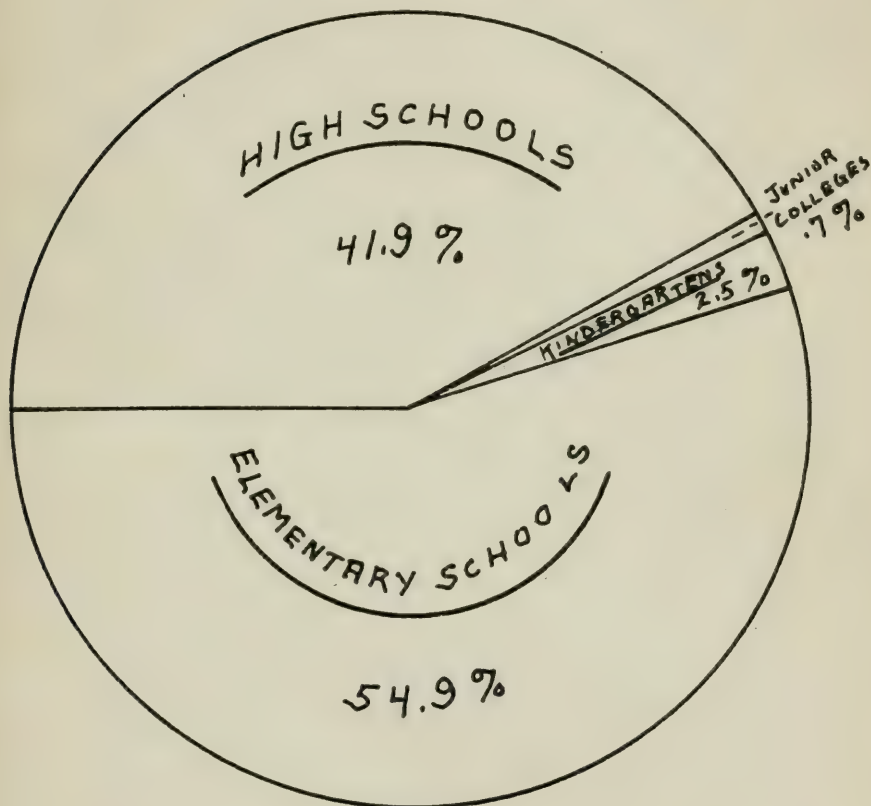


Total district expenditures for all purposes excepting capital outlays and transfers during the school year 1924-25 amounted to \$85,571,980.62, 55.8 per cent of total district expenditures, or \$47,718,377.26, was expended for elementary schools; 41.2 per cent, or \$35,247,143.09, was expended for high schools; 2.4 per cent, or \$2,090,613.98, was expended for kindergartens; and .6 per cent, or \$515,846.30, was expended for junior colleges

MISCELLANEOUS.

GRAPH No. 22.

Percentage of Total District Expenditures Devoted to Each
Division of the State School System
1925-26.



Total district expenditures for all purposes excepting capital outlays and transfers during the school year 1925-26 amounted to \$94,765,398.99. 54.9 per cent of total district expenditures, or \$52,008,285.97, was expended for elementary schools; 41.9 per cent, or \$39,747,714.06, was expended for high schools; 2.5 per cent, or \$2,344,941.13, was expended for kindergartens; and .7 per cent, or \$664,457.83, was expended for junior colleges (districts).

MISCELLANEOUS.

TABLE No. 153.

Analysis of District Expenditures for Kindergarten, Elementary Schools, High Schools and Junior College Districts, by Objects of Expenditure, 1924-25.

A. School Expenditures by Classification:

School division	General control	Teachers' salaries	Other expenses of instruction	Library	Operation	Maintenance	Fixed charges	Auxiliary	Laboratory supplies	Total expenditures less transfers and outlays	Outlays	Total expenditures except transfers	Transfers within county	Transfers to other counties	Total expenditures including transfers
Kindergarten	\$12,750.80	\$1,734,900.42	\$82,321.27	\$1,180.21	\$259,308.16					\$2,000,013.08	\$16,755.91	\$2,027,309.89	\$818,245.87		\$3,055,615.70
Elementary school	1,346,370.15	35,744,229.32	1,760,582.12	637,339.56	4,240,280.73	\$1,720,182.81	\$865,039.15	\$1,373,927.01		66,113,028.90	2,345,103.67	68,464,554.78			68,464,554.78
High school	1,270,888.28	21,430,712.51	1,080,612.70	\$67,002.55	3,189,506.06				\$170,881.43	\$2,721,145.09	18,117,300.11	\$2,993,233.20	\$3,108.84		\$1,183,540.01
Junior college	22,859.55	352,472.24	12,103.36	16,789.11	25,158.53	9,027.16	56,186.46	9,065.39	8,036.30			678,088.51			678,088.51
Totals	\$2,608,818.87	\$42,291,004.49	\$3,535,327.45	\$1,483,205.96	\$7,607,423.68	\$3,072,511.20	\$1,559,233.95	\$3,065,337.09	\$178,337.73	\$85,511,800.62	\$36,991,031.91	\$122,563,012.57	\$3,646,458.38	\$202,320.18	\$126,411,791.09

B. Percentage Each Classification of Expenditures is of Total:*

Kindergarten	2.03	82.99	3.93	0.06	10.67										
Elementary school	5.82	74.91	3.60	1.28	8.91	3.62	1.76	2.58							
High school	3.62	69.40	4.77	2.29	8.05	3.78	1.84	4.77	.48						
Junior college	4.44	68.33	2.35	3.25	3.52	1.75	10.89	1.91	1.30						
Totals	3.14	72.80	4.13	1.73	9.60	3.59	1.82	3.58	.21						

C. Cost per Pupil in Average Daily Attendance** by Classification:

Kindergarten	\$1.44	\$58.58	\$2.78	\$0.04	\$7.74					\$70.58	\$3.48	\$74.52	\$28.64	\$0.01	\$103.16
Elementary school	2.55	67.05	3.33	1.24	8.04	\$3.27	\$1.02	\$2.60		90.30	34.65	125.11	4.44		129.62
High school	6.79	130.01	8.93	4.20	16.45	7.09	3.44	8.91	\$0.91	187.35	96.72	284.71	2.41	.88	288.00
Junior college	14.26	219.61	7.34	10.60	17.73	5.62	35.01	6.13	5.02	321.40	201.08	422.48			422.18
Totals	\$3.60	\$53.30	\$4.72	\$1.98	\$10.29	\$1.11	\$2.00	\$4.10	\$2.39	\$114.43	\$49.47	\$163.90	\$4.88	\$0.27	\$169.65

*Excluding transfers and outlays.

**Average daily attendance of the seventh and eighth grade pupils enrolled in junior high schools included with average daily attendance in high schools, except in San Francisco city and county.

TABLE No. 154.

Analysis of District Expenditures for Kindergarten, Elementary Schools, High Schools and Junior College Districts, by Objects of Expenditure, 1925-26.

A. School Expenditures by Classification:

School division	General control	Teachers' salaries	Other expenses of instruction	Library	Operation	Maintenance	Fixed charges	Auxiliary	Laboratory supplies	Total expenditures less transfers and outlays	Outlays	Total expenditures except transfers	Transfers within county	Transfers to other counties	Total expenditures including transfers
Kindergarten	\$56,717.65	\$1,690,884.76	\$89,708.41	\$973.48	\$197,056.79					\$3,341,941.13	\$68,891.44	\$3,410,832.57	\$705,492.65		\$3,117,265.32
Elementary school	1,331,580.96	38,057,002.64	2,201,931.70	720,497.20	4,661,618.34	\$2,281,950.15	\$899,531.61	\$1,847,005.36		\$2,009,283.67	22,563,146.20	13,711,462.20			\$16,307.81
High school	1,467,761.31	21,431,494.52	2,281,309.76	866,806.20	2,819,000.91	1,500,063.95	659,581.00	1,816,720.28	\$182,417.03	39,747,711.06	18,533,231.09	58,280,945.15	\$67,529.57		\$5,121,685.25
Junior college	25,552.01	447,816.48	28,551.63	21,441.15	\$1,744.51	7,369.18	\$6,731.08	11,208.38	10,113.38		664,447.83	565,716.85			1,230,201.71
Totals	\$3,122,215.93	\$47,938,908.10	\$4,601,681.83	\$1,618,088.91	\$8,385,110.58	\$3,783,334.26	\$1,627,763.66	\$3,477,831.05	\$201,520.41	\$64,765,308.96	\$41,720,015.70	\$130,164,113.66	\$3,895,038.41	\$207,191.31	\$140,626,627.44

B. Percentage Each Classification of Expenditures is of Total:*

Kindergarten	2.12	83.27	3.93	.04	8.41										
Elementary school	2.99	74.18	4.21	1.40	8.96	4.29	1.73	3.11							
High school	3.74	60.03	2.74	2.78	8.78	4.66	2.40	5.25	.48						
Junior college	3.89	67.33	4.31	3.22	5.23	1.11	10.31	1.60	2.55						
Totals	3.29	71.69	4.86	1.71	8.53	1.72	3.67	3.67	.21						

C. Cost per Pupil in Average Daily Attendance** by Classification:

Kindergarten	\$1.66	\$58.43	\$2.62	\$0.03	\$7.75					\$68.53	\$1.96	\$70.49	\$20.61	\$0.01	\$101.00
Elementary school	3.00	64.09	3.46	1.36	9.21	\$1.15	\$1.06	\$3.85		97.15	42.15	139.30	1.74		141.14
High school	7.14	131.76	10.96	4.16	16.76	7.21	3.17	8.88	\$0.88	200.91	80.01	279.92	3.14	.91	283.97
Junior college	12.50	216.32	14.53	10.47	16.80	3.58	33.34	3.42	9.24	321.30	273.57	594.87			594.87
Totals	\$4.00	\$87.12	\$5.90	\$2.08	\$10.73	\$4.83	\$2.09	\$4.46	\$0.26	\$121.52	\$53.51	\$175.03	\$5.00	\$0.30	\$180.33

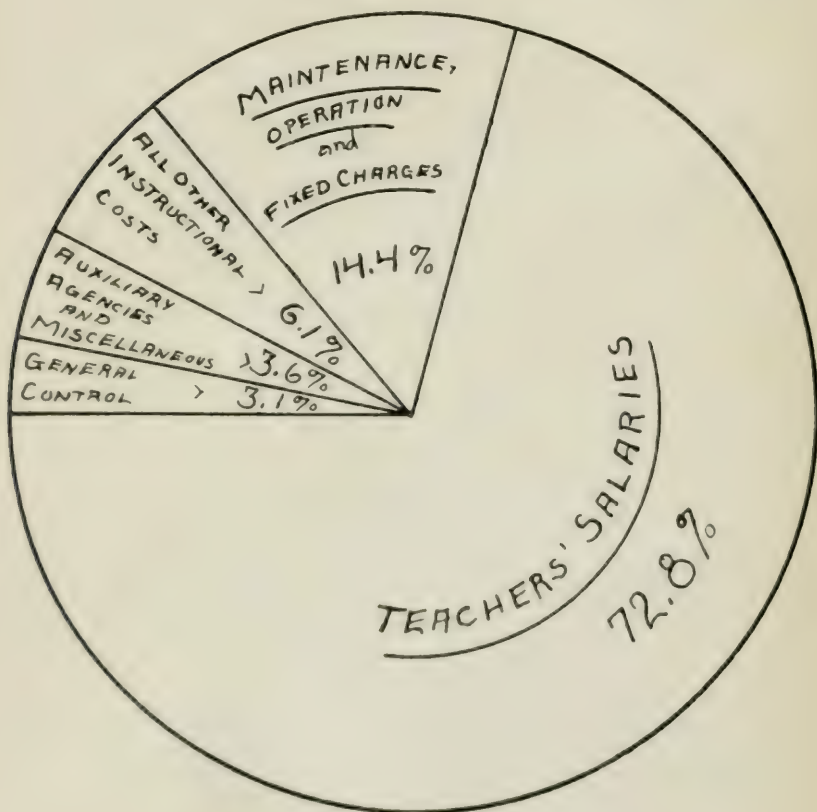
*Excluding transfers and outlays.

**Average daily attendance of seventh and eighth grade pupils enrolled in junior high schools included with average daily attendance in high schools, except in San Francisco city and county.

MISCELLANEOUS.

GRAPH No. 23.

Percentage of Total District Expenditures* for Kindergartens,
Elementary Schools, High Schools and Junior Colleges
Devoted to Each Classification
1924-25.

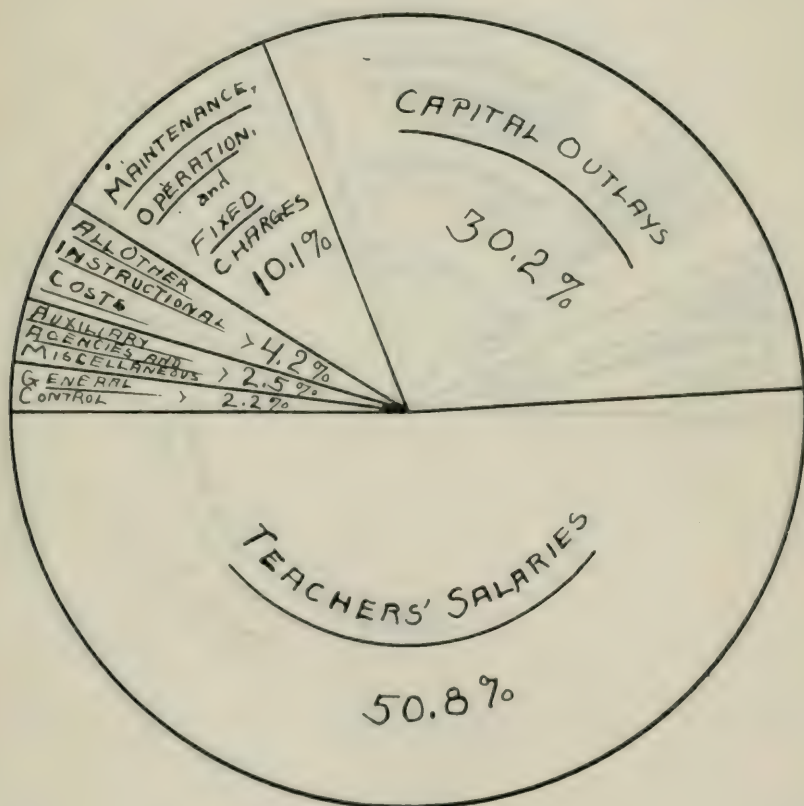


* Expenditures for capital outlays and transfers excluded.

MISCELLANEOUS.

GRAPH No. 24.

Percentage of Total District Expenditures * for Kindergartens,
Elementary Schools, High Schools and Junior Colleges
Devoted to Each Classification
1924-25.

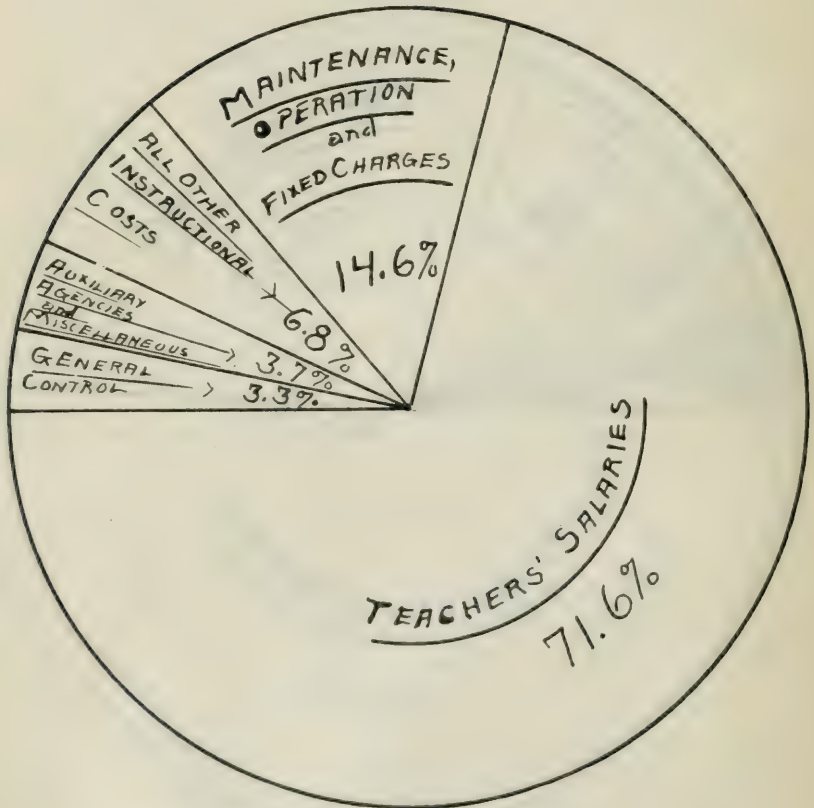


* Expenditures for transfers only excluded.

MISCELLANEOUS.

GRAPH No. 25.

Percentage of Total District Expenditures* for Kindergartens,
Elementary Schools, High Schools and Junior Colleges
Devoted to Each Classification
1925-26.

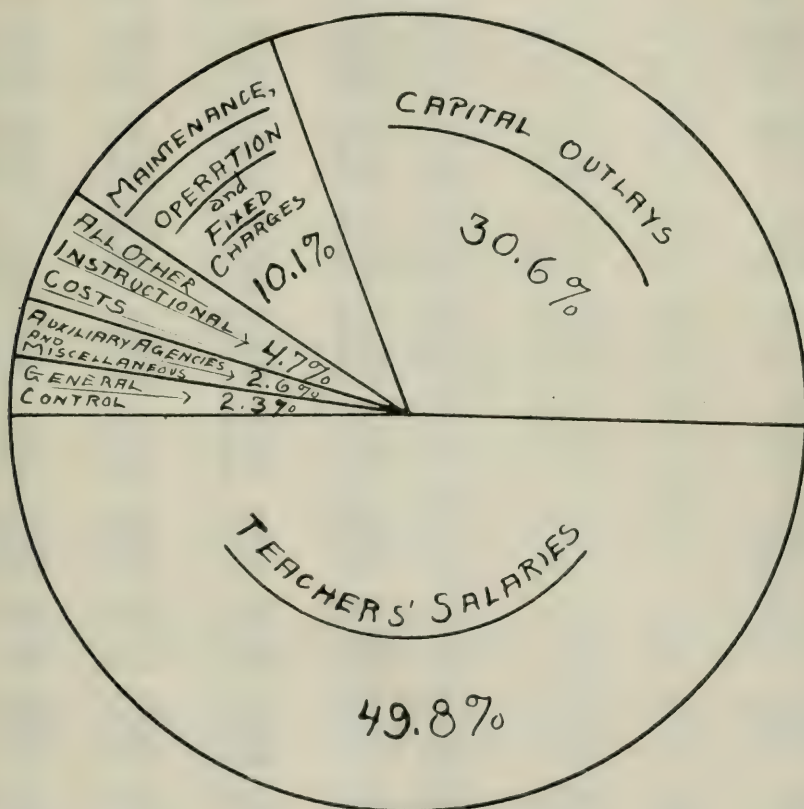


* Expenditures for capital outlays and transfers excluded.

MISCELLANEOUS.

GRAPH No. 26.

Percentage of Total District Expenditures * for Kindergartens,
Elementary Schools, High Schools and Junior Colleges
Devoted to Each Classification
1925-26.



* Expenditures for transfers only excluded.

MISCELLANEOUS.

TABLE No. 155.

General Expenses of Offices of County Superintendents of Schools, by Counties, 1924-25.

Counties	Total amount paid for salaries of county superintendents and assistants	Amount paid for traveling expenses	Amount paid for other expenses	Total expenditures for county superintendents' offices
Alameda.....	\$13,500 00	\$506 95	\$2,974 79	\$16,981 74
Alpine.....	200 00	25 00	6 00	231 00
Amador.....	2,100 00	257 50	377 22	2,734 72
Butte.....	5,850 00	352 50	1,210 11	7,412 61
Calaveras.....	1,999 80	302 30	446 88	2,748 98
Colusa.....	3,400 00	420 15	1,664 28	5,484 43
Contra Costa.....	11,600 00	2,824 57	2,486 57	16,911 14
Del Norte.....	1,420 00	50 00	337 36	1,807 36
El Dorado.....	1,800 00	118 54	377 70	2,296 24
Fresno.....	20,680 86	3,846 97	7,841 62	32,369 45
Glenn.....	4,400 00	710 10	817 07	5,927 17
Humboldt.....	3,700 00	1,263 85	1,330 88	6,294 73
Imperial.....	6,824 00	503 86	1,144 79	8,472 65
Inyo.....	1,500 00	156 40	95 00	1,751 40
Kern.....	9,383 47	104 09	3,625 77	13,113 33
Kings.....	3,700 00	362 40	1,634 24	5,696 64
Lake.....	1,550 00		241 64	1,791 64
Lassen.....	1,882 50	435 00	465 00	2,782 50
Los Angeles.....	67,664 16	482 38	7,124 71	75,271 25
Madera.....	2,700 00	470 94	1,320 07	4,491 01
Marin.....	5,700 00	451 10	124 30	6,275 40
Mariposa.....	1,200 00	325 65	448 03	1,973 68
Mendocino.....	4,200 00	1,021 02	1,784 96	7,005 98
Merced.....	5,200 00	471 98	729 62	6,401 60
Modoc.....	1,800 00	397 64	306 64	2,504 28
Mono.....	400 00	220 00	52 82	672 82
Monterey.....	5,400 00	1,577 50	1,713 92	8,691 42
Napa.....	3,200 00	153 25	659 14	4,012 39
Nevada.....	2,700 00	164 84	153 13	3,017 97
Orange.....	2,800 00	252 05	930 67	3,983 32
Placer.....	3,300 00	391 08	708 42	4,399 50
Plumas.....	1,500 00	327 67	1,127 59	3,155 26
Riverside.....	4,644 25	847 40	884 27	6,375 92
Sacramento.....	7,200 00	1,000 15	1,863 84	10,063 99
San Benito.....	4,500 00	370 00	690 00	5,620 00
San Bernardino.....	5,700 00	496 90	2,250 00	8,446 90
San Diego.....	10,020 00	508 95	2,034 79	12,563 74
San Francisco.....				
San Joaquin.....	5,640 00	852 80	2,790 21	9,283 01
San Luis Obispo.....	4,680 00	670 50	962 40	6,312 90
San Mateo.....	4,700 00	312 95	210 75	5,223 70
Santa Barbara.....	12,170 00	986 49	2,749 59	15,906 08
Santa Clara.....	24,477 99	836 64	2,016 72	27,331 35
Santa Cruz.....	3,300 00	477 95	967 06	4,745 01
Shasta.....	3,000 00	408 95	738 96	4,147 91
Sierra.....	625 00	149 36	125 16	899 52
Siskiyou.....	2,725 00	1,022 84	1,057 95	4,805 79
Solano.....	4,200 00	319 55	1,489 00	6,008 55
Sonoma.....	7,200 00	723 26	1,659 22	9,582 48
Stanislaus.....	6,500 00	570 27	1,077 56	8,147 83
Sutter.....	2,800 00	568 86	1,060 16	4,435 02
Tehama.....	3,000 00	875 00	685 55	4,560 55
Trinity.....	1,200 00	259 45	460 67	1,920 12
Tulare.....	8,500 00	992 73	1,876 94	11,369 67
Tuolumne.....	1,800 00		81 22	1,881 22
Ventura.....	4,120 00	549 43	430 00	5,105 43
Yolo.....	2,300 00	213 84	1,155 51	3,669 35
Yuba.....	3,120 00	248 89	252 41	3,621 30
Totals.....	\$341,437 03	\$33,411 01	\$73,842 01	\$448,090 05

MISCELLANEOUS.

TABLE No. 156.

General Expenses of Offices of County Superintendents of Schools, by Counties, 1925-26.

Counties	Total amount paid for salaries of county superintendents and assistants	Amount paid for traveling expenses	Amount paid for other expenses	Total expenditures for county superintendents offices
Alameda.....	\$16,134 02	\$593 98	\$1,758 04	\$18,486 04
Alpine.....	200 00	20 00	6 00	226 00
Amador.....	2,100 00	299 35	201 31	2,600 66
Butte.....	6,000 00	70 45	1,697 16	7,767 61
Calaveras.....	1,999 80	340 70	506 83	2,847 33
Colusa.....	3,400 00	481 57	44 82	3,926 39
Contra Costa.....	10,100 00	2,178 25	1,815 14	14,093 39
Del Norte.....	1,470 00			1,470 00
El Dorado.....	1,800 00	175 45	287 77	2,263 22
Fresno.....	19,770 83	2,732 66	8,906 01	31,409 50
Glenn.....	4,400 00	719 63	860 35	5,979 98
Humboldt.....	4,000 00	1,038 55	3,659 57	8,698 12
Imperial.....	6,802 21	501 90	1,201 42	8,505 53
Inyo.....	1,500 00	173 15	101 50	1,774 65
Kern.....	9,450 00	475 05	4,495 88	14,420 93
Kings.....	3,700 00	243 66	1,124 18	5,067 84
Lake.....	1,500 00	81 20	535 88	2,117 08
Lassen.....	3,900 00	1,220 00	330 00	5,450 00
Los Angeles.....	80,494 10	460 32	14,710 31	95,664 73
Madera.....	3,000 00	215 24	1,191 39	4,406 63
Marin.....	7,000 00	602 25	2,059 22	9,661 47
Mariposa.....	1,200 00	463 80	513 85	2,177 65
Mendocino.....	4,200 00	1,028 07	1,029 29	6,257 36
Merced.....	5,800 00	567 07	980 84	7,347 91
Modoc.....	1,650 00	357 80	324 18	2,331 98
Mono.....	400 00	200 00	115 00	715 00
Monterey.....	5,400 00	2,183 64	3,401 37	10,985 01
Napa.....	3,200 00	318 20	437 94	3,956 14
Nevada.....	2,700 00	199 73	316 41	3,216 14
Orange.....	3,550 00	252 65	1,841 52	5,644 17
Placer.....	3,300 00	490 00	1,025 00	4,815 00
Plumas.....	1,500 00	789 69	1,268 75	3,558 44
Riverside.....	4,786 25	894 15	1,442 39	7,122 79
Sacramento.....	9,551 44	1,554 40	1,518 14	12,623 98
San Benito.....	4,680 00	380 00	410 00	5,470 00
San Bernardino.....	6,000 00	736 75	2,862 50	9,599 25
San Diego.....	11,465 00	735 70	3,203 73	15,404 43
San Francisco.....				
San Joaquin.....	8,735 00	940 00	4,392 26	14,067 26
San Luis Obispo.....	4,680 00	852 70	1,560 44	7,093 14
San Mateo.....	5,180 00	600 00		5,780 00
Santa Barbara.....	10,292 18	1,311 55	1,354 59	12,958 32
Santa Clara.....	24,937 57	862 35	2,603 91	28,403 83
Santa Cruz.....	3,300 00	316 00	549 56	4,165 56
Shasta.....	3,000 00	590 08	1,091 99	4,682 07
Sierra.....	625 00	160 14	76 15	861 29
Siskiyou.....	3,000 00	1,003 03	818 99	4,822 02
Solano.....	4,713 15	393 88	918 93	6,025 96
Sonoma.....	7,200 00	440 92	2,285 95	9,926 87
Stanislaus.....	6,500 00	528 90	1,529 05	8,557 95
Sutter.....	3,476 57	635 44	978 82	5,090 83
Tehama.....	3,000 00	489 13	365 42	3,854 55
Trinity.....	1,200 00	299 59	335 85	1,835 44
Tulare.....	8,500 00	939 18	1,718 14	11,157 32
Tuolumne.....	1,800 00	290 58	456 65	2,547 23
Ventura.....	5,638 75	541 12	1,413 98	7,593 85
Yolo.....	2,300 00	255 68	392 01	2,947 69
Yuba.....	3,426 62	294 75	894 91	4,616 28
Totals.....	\$369,608 49	\$35,520 03	\$89,921 29	\$495,049 81

MISCELLANEOUS.

TABLE No. 157.

General Expenses of County Boards of Education and Total General Expenses of Counties for Schools,
by Counties, 1924-25.

Counties	Amount paid per diem to members of county board	Amount paid for traveling expenses	Amount paid for other expenses	Total expenditures for county boards of education	Total general county expenses for schools
Alameda.....	\$2,675 00	\$310 36	\$311 20	\$3,296 56	\$20,278 30
Alpine.....	40 00	15 20		55 20	286 20
Amador.....	550 00	41 40	92 74	684 14	3,418 86
Butte.....	430 00	271 95	334 98	1,036 93	8,449 54
Calaveras.....	982 50	89 80	160 50	1,232 80	3,981 78
Colusa.....	475 00	222 60	796 40	1,494 00	6,978 43
Contra Costa.....	1,023 00	883 20	1,090 50	2,998 70	19,909 84
Del Norte.....	450 00			450 00	2,257 36
El Dorado.....	500 00	63 60	69 55	633 15	2,929 39
Fresno.....	1,750 00	403 15	290 15	2,443 30	34,812 75
Glenn.....	720 00	98 40	75 50	893 90	6,821 37
Humboldt.....	640 00	236 00		876 00	7,170 73
Imperial.....	300 00	120 05		420 05	8,892 70
Inyo.....	215 00	64 20		279 20	2,030 60
Kern.....	695 00	349 72	1,373 48	2,418 20	15,531 53
Kings.....	1,010 00	171 84	500 00	1,681 84	7,378 48
Lake.....	405 00	29 40	260 00	694 40	2,486 01
Lassen.....	605 00	154 84	90 00	849 84	3,632 34
Los Angeles.....	4,000 00		1,603 75	5,603 75	80,875 00
Madera.....	600 00	22 50	38 02	660 52	5,151 53
Marin.....	265 00	149 00	229 70	643 70	6,919 10
Mariposa.....	750 00	20 00	152 23	902 23	2,875 91
Mendocino.....	880 00	300 80	598 47	1,779 27	8,785 25
Merced.....	1,495 00	670 00	178 70	2,343 70	8,745 30
Modoc.....	305 00	93 50	121 90	520 40	3,024 68
Mono.....	175 00	108 70	145 10	428 80	1,101 62
Monterey.....	1,090 00	743 00	187 24	2,020 24	10,711 66
Napa.....	1,140 00		340 00	1,480 00	5,492 39
Nevada.....	615 00	41 40	276 50	932 90	3,950 87
Orange.....	1,140 00	102 75	61 50	1,304 25	5,287 57
Placer.....	375 00	258 80		633 80	5,033 30
Plumas.....	790 00	369 80	500 88	1,660 68	4,815 94
Riverside.....	405 00	32 40	90 75	528 15	6,904 07
Sacramento.....	2,600 00	82 80	201 42	2,884 22	12,948 21
San Benito.....	750 00	71 40	720 00	1,541 40	7,161 40
San Bernardino.....	255 00	60 17	4 20	319 37	8,766 27
San Diego.....	580 00	135 70	345 78	1,061 48	13,625 22
San Francisco.....	94,373 98	4,475 58	35,701 73	134,551 29	134,551 29
San Joaquin.....	1,325 00	142 80	82 15	1,549 95	10,832 96
San Luis Obispo.....	1,150 00	27 80	121 60	1,299 40	7,612 30
San Mateo.....	1,075 00	225 00	99 75	1,399 75	6,623 45
Santa Barbara.....	705 00	413 60	546 35	1,664 95	17,571 03
Santa Clara.....	2,315 00	22 68	220 00	2,557 68	20,889 03
Santa Cruz.....	1,300 00	230 00	176 01	1,706 01	6,451 02
Shasta.....	830 00	176 10	475 94	1,482 04	5,629 95
Sierra.....	265 00	109 20	80 00	454 20	1,353 72
Siskiyou.....	645 00	986 40	112 65	1,744 05	6,549 84
Solano.....	875 00	131 10	217 11	1,223 21	7,231 76
Sonoma.....	700 00	259 20	127 59	1,086 79	10,939 24
Stanislaus.....	355 00	121 50	396 08	872 58	9,020 41
Sutter.....	540 00	30 40	246 95	817 35	5,252 37
Tehama.....	395 00	105 60	75 00	575 60	5,136 15
Trinity.....	260 00	43 20	20 60	323 80	2,243 92
Tulare.....	1,050 00	251 48	1,074 78	2,376 26	13,475 93
Tuolumne.....	845 00		252 55	1,098 45	2,979 67
Ventura.....	675 00	103 00	200 00	978 00	6,083 43
Yolo.....	467 50	154 75	117 90	739 15	4,469 23
Yuba.....	1,030 00	119 75	200 00	1,349 75	4,971 05
Totals.....	\$142,834 98	\$14,917 57	\$51,785 55	\$209,538 00	\$658,228 98

MISCELLANEOUS.

TABLE No. 158.

General Expenses of County Boards of Education and Total General Expenses of Counties for Schools,
by Counties, 1925-26.

Counties	Amount paid per diem to members of county board	Amount paid for traveling expenses	Amount paid for other expenses	Total expenditures for county boards of education	Total general county expenses for schools
Alameda.....	\$2,460 00	\$202 64	\$1,068 37	\$3,731 01	\$22,217 05
Alpine.....	50 00	14 40		64 40	290 40
Amador.....	530 00	49 60	56 50	636 10	3,236 76
Butte.....	435 00	273 80	334 50	1,043 30	8,810 91
Calaveras.....	562 50	128 00	77 37	767 87	3,615 20
Colusa.....	540 00	326 00		866 00	4,792 39
Contra Costa.....	965 00	992 00	799 89	2,756 89	16,850 28
Del Norte.....	375 00			375 00	1,845 00
El Dorado.....	475 00	44 80	84 03	603 83	2,867 05
Fresno.....	2,730 00	350 13	476 35	3,556 48	34,965 98
Glenn.....	730 00	76 00	250 00	1,056 00	7,035 98
Humboldt.....	665 00	194 40	507 73	1,367 13	10,065 25
Imperial.....	195 00	41 00	235 00	471 00	8,976 53
Inyo.....	325 00	127 20		452 20	2,226 85
Kern.....	925 00	416 00	2,464 03	3,805 03	18,225 96
Kings.....	520 00	98 72	679 98	1,298 70	6,366 54
Lake.....	365 00	44 50	31 82	441 32	2,558 40
Lassen.....	662 50	114 50	270 00	1,047 00	6,497 00
Los Angeles.....	4,000 00		1,644 71	5,644 71	101,309 44
Madera.....	850 00	47 00	94 70	991 70	5,398 33
Marin.....	245 00	150 00		395 00	10,056 47
Mariposa.....	935 00	112 25	244 25	1,291 50	3,469 15
Mendocino.....	745 00	385 40	573 25	1,703 65	7,961 01
Merced.....	1,345 00	725 09	486 10	2,556 10	9,904 01
Modoc.....	432 50	184 00	147 15	763 65	3,095 63
Mono.....	150 00	71 40	15 63	237 03	952 03
Monterey.....	1,060 00	717 20	181 16	1,958 36	12,943 37
Napa.....	855 00		200 00	1,055 00	5,011 14
Nevada.....	510 00	34 80	60 00	604 80	3,820 94
Orange.....	985 00	149 60		1,134 60	6,778 77
Placer.....	450 00	286 00	976 00	1,712 00	6,527 00
Plumas.....	740 00	289 50	316 74	1,346 24	4,904 68
Riverside.....	500 00	177 45	88 75	766 20	7,888 99
Sacramento.....	3,295 00	91 20	623 30	4,009 50	16,633 48
San Benito.....	750 00	71 40	100 00	921 40	6,391 40
San Bernardino.....	220 00	50 19	192 30	462 49	10,061 74
San Diego.....	435 00	112 80	571 82	1,119 62	16,524 05
San Francisco.....	103,009 08	1,112 23	17,851 04	121,972 35	121,972 35
San Joaquin.....	1,150 00	292 60	1,532 00	2,974 60	17,041 86
San Luis Obispo.....	970 00	31 60	199 05	1,200 65	8,293 79
San Mateo.....	1,045 00	260 00	23 75	1,328 75	7,108 75
Santa Barbara.....	645 00	492 00	286 24	1,423 24	14,381 56
Santa Clara.....	2,165 00	48 54	187 33	2,400 87	30,804 76
Santa Cruz.....	1,740 00	160 50	282 07	2,182 57	6,348 13
Shasta.....	630 00	99 70	152 36	882 06	5,564 13
Sierra.....	180 00	74 80	75 00	329 80	1,191 09
Siskiyou.....	655 00	687 20	509 25	1,851 45	6,673 47
Solano.....	920 00	154 50	136 30	1,210 80	7,236 76
Sonoma.....	1,035 00	234 90	159 91	1,429 81	11,356 68
Stanislaus.....	320 00	90 00	504 25	914 25	9,472 20
Sutter.....	330 00	61 85	143 71	535 56	5,626 39
Tehama.....	325 00	78 00	333 79	736 79	4,591 34
Trinity.....	255 00	33 60	8 00	296 60	2,132 04
Tulare.....	795 00	196 80	178 57	1,170 37	12,327 69
Tuolumne.....	861 80		441 00	1,302 80	3,850 03
Ventura.....	695 00	94 60	825 00	1,614 60	9,208 45
Yolo.....	330 00	150 25	365 15	845 40	3,793 09
Yuba.....	1,135 00	180 50	89 15	1,404 65	6,020 93
Totals.....	\$151,203 38	\$11,683 05	\$38,134 35	\$201,020 78	\$696,070 59

MISCELLANEOUS.

TABLE No. 159.

Annual Salaries of County Superintendents of Schools.

Counties	Rate of annual salary* 1924-25
Alameda.....	\$4,000 00
Alpine.....	200 00
Amador.....	2,100 00
Butte.....	3,000 00
Calaveras.....	2,000 00
Colusa.....	2,400 00
Contra Costa.....	5,000 00
Del Norte.....	1,000 00
El Dorado.....	1,800 00
Fresno.....	4,000 00
Glenn.....	3,200 00
Humboldt.....	2,500 00
Imperial.....	2,400 00
Inyo.....	1,500 00
Kern.....	3,600 00
Kings.....	2,200 00
Lake.....	1,500 00
Lassen.....	1,800 00
Los Angeles.....	6,000 00
Madera.....	1,800 00
Marin.....	3,600 00
Maricopa.....	1,200 00
Mendocino.....	3,000 00
Merced.....	2,500 00
Modoc.....	1,500 00
Mono.....	400 00
Monterey.....	2,700 00
Napa.....	2,000 00
Nevada.....	2,700 00
Orange.....	2,800 00
Placer.....	2,400 00
Plumas.....	1,500 00
Riverside.....	2,800 00
Sacramento.....	3,000 00
San Benito.....	2,400 00
San Bernardino.....	2,400 00
San Diego.....	4,020 00
San Francisco.....	..
San Joaquin.....	3,300 00
San Luis Obispo.....	3,000 00
San Mateo.....	3,500 00
Santa Barbara.....	3,000 00
Santa Clara.....	3,000 00
Santa Cruz.....	2,100 00
Shasta.....	2,100 00
Sierra.....	625 00
Siskiyou.....	2,100 00
Solano.....	3,000 00
Sonoma.....	3,000 00
Stanislaus.....	2,700 00
Sutter.....	*1,000 00
Tahoe.....	1,800 00
Trinity.....	1,200 00
Tulare.....	3,000 00
Tuolumne.....	1,800 00
Ventura.....	2,500 00
Yuba.....	2,300 00
Yuma.....	2,300 00
.....	\$2,477 98

*Salary of County Superintendent of Schools in Sutter County increased to \$2,400 00 per annum in 1925-26; no other change reported.

*City and county. Amount reported as of County Superintendents of Schools: \$110,000 00.

MISCELLANEOUS.

TABLE No. 160.

Annual Salaries of City Superintendents of Schools.

	1924-25	1925-26
Alameda County:		
Alameda.....	\$4,000 00	\$4,200 00
Berkeley.....	7,500 00	7,500 00
Oakland.....	11,000 00	11,000 00
Piedmont.....	6,600 00	6,600 00
Butte County:		
Chico.....	4,000 00+ ² 600 00	4,000 00+ ² 600 00
Oroville.....	3,800 00	3,800 00
Contra Costa County:		
Richmond.....	5,000 00	6,000 00
Fresno County:		
Fresno.....	6,000 00	7,200 00
Humboldt County:		
Eureka.....	3,600 00	3,600 00
Kern County:		
Bakersfield.....	4,200 00	4,200 00
Los Angeles County:		
Alhambra.....	4,500 00	5,000 00
Glendale.....	5,200 00	5,580 00
Long Beach.....	7,500 00	7,500 00
Los Angeles.....	10,000 00	10,000 00
Pasadena.....	6,500 00	7,000 00
Pomona.....	4,800 00+ ² 700 00 ³	4,800 00+ ² 700 00
Santa Monica.....	6,000 00	6,000 00
Marin County:		
San Rafael.....	11,500 00+ ² 500 00	11,500 00+ ² 3,000 00
Monterey County:		
Salinas.....	3,600 00	4,000 00
Nevada County:		
Grass Valley.....	3,300 00	3,300 00
Orange County:		
Santa Ana.....	4,800 00	4,800 00
Riverside County:		
Riverside.....	4,860 00	4,860 00
Sacramento County:		
Sacramento.....	6,000 00	7,200 00
San Bernardino County:		
San Bernardino.....	4,600 00	4,700 00
San Diego County:		
San Diego.....	7,000 00	7,000 00
San Francisco County:		
San Francisco.....	10,000 00	10,000 00
San Joaquin County:		
Stockton.....	6,000 00	6,000 00
San Luis Obispo County:		
San Luis Obispo.....	3,800 00	3,800 00
Santa Barbara County:		
Santa Barbara.....	5,600 00	7,200 00
Santa Clara County:		
Palo Alto.....	4,000 00	4,000 00
San Jose.....	6,000 00	6,000 00
Santa Cruz County:		
Santa Cruz.....	5,500 00	5,700 00
Solano County:		
Vallejo.....	4,800 00	4,800 00
Sonoma County:		
Petaluma.....	12,000 00+ ² 3,600 00	12,000 00+ ² 3,600 00
Santa Rosa.....	5,500 00	5,500 00
Stanislaus County:		
Modesto.....	4,300 00	5,000 00
Tulare County:		
Tulare.....	4,500 00	11,700 00+ ² 3,300 00
Visalia.....	4,800 00	4,800 00
Ventura County:		
Ventura.....	3,600 00	3,900 00
Average annual salary.....	\$5,478 46	\$5,716 41

¹ Salary as city superintendent.² Salary as high school principal.³ Transportation and expenses.

MISCELLANEOUS.

TABLE No. 161.

Annual Salaries of District Superintendents of Schools.

County and district	1924-25	1925-26
Alameda County:		
Hayward.....	\$3,000 00	\$3,000 00
Emeryville.....		3,600 00
San Leandro.....	3,300 00	3,600 00
San Lorenzo.....		3,500 00
Contra Costa County:		
Antioch-Live Oak Union.....	3,000 00	3,000 00
Carquinez.....	3,150 00	3,360 00
Concord.....		2,700 00
Martinez.....	3,000 00	3,300 00
Pittsburg.....	3,900 00	3,900 00
Fresno County:		
Kingsburg Joint Union.....	2,700 00	2,500 00
Reedley Joint Union.....	3,600 00	3,000 00
Sanger.....	3,030 00	3,600 00
Selma.....	3,900 00	3,960 00
Tejman.....		3,900 00
Imperial County:		
Brawley.....	3,380 00	3,500 00
El Centro.....	4,000 00	4,000 00
Holtville.....	2,850 00	2,850 00
Kern County:		
Conley.....	4,800 00	4,800 00
Delano Union.....		2,600 00
Maricopa.....	900 00	
Midway.....	3,000 00	3,600 00
Standard.....		2,700 00
Wasco Union.....		2,750 00
Kings County:		
Hanford.....	3,300 00	3,300 00
Lemoore Union.....	3,600 00	3,600 00
Lassen County:		
Susanville.....	2,400 00	
Los Angeles County:		
Arcadia City.....		3,300 00
Azusa City.....	3,000 00	3,600 00
Baldwin Park.....		2,700 00
Bell.....	3,400 00	3,600 00
Bellflower.....	3,000 00	3,180 00
Beverly Hills.....		4,800 00
Burbank.....	4,044 00	4,044 00
Claremont City.....	*1,200 00	*1,200 00
Compton City.....	3,000 00	
Crescenta.....	2,748 00	2,988 00
El Monte.....	5,000 00	3,625 00
El Segundo.....	3,516 00	4,008 00
Glendora.....	2,500 00	2,600 00
Hawthorne.....	3,000 00	3,200 00
Hermosa Beach City.....	3,600 00	3,900 00
Hudson.....	3,108 00	3,600 00
Huntington Park City.....	4,260 00	5,000 00
Inglewood City.....	4,020 00	**3,450 00
Jefferson.....	2,604 00	2,820 00
Lawndale.....		2,700 00
Maywood.....	3,400 00	3,600 00
Monrovia City.....	*1,320 00	*1,320 00
Montebello.....	*2,500 00	*3,000 00
Redondo Beach City.....	3,900 00	4,200 00
San Dimas.....	2,565 00	
San Gabriel.....	3,400 00	4,062 86
South Pasadena City.....	3,050 00	3,300 00
Tujunga.....		3,000 00
Venice City.....	4,100 00	
Whittier City.....	3,900 00	**3,350 00
Willowbrook.....	2,400 00	
Madera County:		
Madera.....	3,600 00	3,600 00
Marin County:		
Fairfax.....	*900 00	*960 00
Kentfield.....	*600 00	*660 00
Larkspur.....	2,400 00	1,800 00
Mill Valley.....	2,295 00	2,750 00
San Anselmo.....	*2,940 00	*3,000 00
Sausalito.....	2,520 00	

*Part-time salary; superintendent employed by more than one district.

**Average salary; two superintendents reported.

MISCELLANEOUS.

TABLE No. 161—Continued.

Annual Salaries of District Superintendents of Schools.

County and district	1924-25	1925-26
Merced County:		
Los Banos.....	2,880 00	3,000 00
Merced Union.....	3,300 00	3,300 00
Orange County:		
Anaheim.....	3,600 00	3,600 00
Brea.....	3,500 00	3,600 00
El Modena.....	2,400 00	2,400 00
Fullerton.....	3,600 00	3,592 25
Garden Grove.....	3,000 00	3,000 00
Harper-Fairview.....	2,400 00	2,500 00
Huntington Beach.....	5,250 00	3,600 00
La Habra.....	2,880 00	3,060 00
Orange.....	3,600 00	3,600 00
Placentia-Richfield.....	2,600 00	2,850 00
Tustin.....	3,080 00	3,080 00
Sacramento County:		
Fruitridge.....		3,150 00
San Bernardino County:		
Chino.....	4,600 00	5,000 00
Colton.....	3,504 00	3,600 00
Needles.....		3,800 00
Ontario.....	3,600 00	4,200 00
Redlands.....	4,800 00	2,400 00
Upland.....	2,280 00	2,280 00
San Diego County:		
Cajon Valley Union.....	2,475 00	3,300 00
National.....	3,720 00	2,000 00
San Joaquin County:		
Lodi.....	3,600 00	4,000 00
Manteca.....	2,580 00	2,580 00
Ripon.....	2,580 00	
Tracy.....	3,600 00	3,600 00
San Mateo County:		
Burlingame.....	4,000 00	4,250 00
Jefferson.....	3,000 00	3,000 00
Redwood City.....	5,000 00	5,000 00
San Bruno Park.....	2,700 00	2,700 00
San Mateo.....	4,070 00	4,080 00
South San Francisco.....	3,000 00	3,500 00
Santa Barbara County:		
Santa Maria.....	3,000 00	2,200 00
Santa Clara County:		
Santa Clara.....	1,200 00	1,500 00
Santa Cruz County:		
Watsonville.....	2,000 00	2,000 00
Sierra County:		
Clare.....		1,350 00
Loyalton.....		1,500 00
Siskiyou County:		
Dunsmuir.....	3,000 00	3,000 00
McCloud Union.....	2,707 50	2,925 00
Weed Union.....	3,500 00	3,500 00
Solano County:		
Benicia.....	2,520 00	2,520 00
Stanislaus County:		
Oakdale Union.....	3,000 00	3,000 00
Patterson.....		2,760 00
Turlock.....	2,700 00	3,000 00
Tehama County:		
Red Bluff.....	2,400 00	2,400 00
Tulare County:		
Dinuba.....	3,500 00	3,500 00
Lindsay.....	4,000 00	1,652 77
Porterville.....	4,000 00	4,000 00
Ventura County:		
Briggs.....		3,250 00
Fillmore Union.....	3,600 00	3,600 00
Oxnard.....	3,600 00	3,900 00
Santa Paula.....	3,600 00	4,000 00
Yolo County:		
Woodland.....	2,400 00	2,700 00
Average annual salary.....	\$3,306 66	\$3,320 92

MISCELLANEOUS.

TABLE No. 162.

Estimated Total Population Assessed Valuation, Ratio of Assessed Valuation to True Wealth, True Wealth Per Capita of Total Population, Percentage of General County Tax Devoted to Schools, Total County Debt, and County Debt Per Capita, 1924-25 and 1925-26.

County	Estimated total population				Assessed valuation ^a				Assessment ratio ^b		True wealth ^c		True wealth per capita (Estimated) population		Percentage of general county tax devoted to schools				Total county debt		
	1924-25		1925-26		1924-25		1925-26		1924-25		1924-25		1924-25		1925-26		1924-25		1925-26		
	Population	Rank	Population	Rank	Amount	Rank	Amount	Rank	Ratio	Rank	Amount	Rank	Amount	Rank	Percentage	Rank	Percentage	Rank	Total	Per capita	Rank
Alameda	429,151	3	431,713	3	\$329,912,967	3	\$333,935,912	4	3.4456	37	\$749,379,100	3	\$1,255,201	30	44.09	2	42.97	2	\$312,069.13	\$1.89	41
Albany	216	58	141	58	739,812	38	713,521	38	70	57	1,029,719	38	1,762,127	37	7.30	58	6.32	58	81,320.64	32.36	57
Albany	6,721	48	6,982	49	6,730,729	53	6,738,127	53	60	6.5	11,217,882	53	2,106,391	51	23.60	27	24.76	17	7,339.29	32.36	57
Butte	34,983	21	36,718	24	26,480,773	22	26,480,949	23	1365	39	81,033,841	23	2,106,391	51	23.60	27	24.76	17	1,800,000.00	51.45	8
Calaveras	3,881	52	4,007	52	7,203,629	50	7,032,225	52	53	12	13,441,855	50	3,167,501	9	29.39	32	28.53	40	1,700,000.00	46.37	10
Colusa	10,660	41	10,580	57	21,756,571	35	22,051,355	35	53	12	13,441,855	50	3,167,501	9	29.39	32	28.53	40	285,000.00	27.02	43
Colusa	10,660	41	10,580	57	21,756,571	35	22,051,355	35	53	12	13,441,855	50	3,167,501	9	29.39	32	28.53	40	285,000.00	27.02	43
Colusa	10,660	41	10,580	57	21,756,571	35	22,051,355	35	53	12	13,441,855	50	3,167,501	9	29.39	32	28.53	40	285,000.00	27.02	43
Colusa	10,660	41	10,580	57	21,756,571	35	22,051,355	35	53	12	13,441,855	50	3,167,501	9	29.39	32	28.53	40	285,000.00	27.02	43
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Colusa	10,660	41	10,580	57	21,756,571	35	22,051,355	35	53	12	13,441,855	50	3,167,501	9	29.39	32	28.53	40	285,000.00	27.02	43
Colusa	10,660	41	10,580	57	21,756,571	35	22,051,355	35													

SECTION XI.

STATISTICAL SUMMARIES.

STATISTICAL SUMMARIES.

	1924-25	1925-26
I. KINDERGARTENS.		
Number of elementary school districts maintaining kindergartens.....	228	238
Number of counties in which kindergartens were maintained.....	45	45
Number of separate kindergartens maintained.....	815	907
State enrollment.....	58,762	68,142
Average daily attendance.....	29,620	34,222
Average number of days maintained.....	183	185
Number of teachers employed ("principals" included).....	1,062	1,187
Number of supervisors employed.....	9	9
Total number employed.....	1,071	1,196
Average annual salary of teachers ("principals" included).....	\$1,589 92	\$1,612 03
Average annual salary of supervisors.....	2,480 00	2,522 22
Number holding each type of certificate:		
a. Kindergarten (only).....	327	344
b. Kindergarten-first grade.....	512	576
c. Kindergarten-primary (including grades 1-3).....	232	276
Totals.....	1,071	1,196
Valuation of kindergarten property.....	\$453,285 00	\$459,808 00
Valuation of property per pupil in A. D. A.....	15 30	13 44
Total expenditures (excluding capital outlays and transfers).....	2,090,613 98	2,344,941 13
Expenditure per pupil in A. D. A. (based on above figure).....	70 58	68 52
II. ELEMENTARY SCHOOLS.		
Number of active districts:		
a. Regular.....	2,815	2,769
b. In unions.....	418	425
c. Joint.....	66	66
Totals.....	3,299	3,260
Number of suspended districts.....	124	125
Number of union districts.....	151	153
Percentage of active districts in unions.....	12.7	13.0
Number of schools maintained.....	4,095	4,125
State enrollment, grades 1-8 inclusive (grades 7 and 8 in junior high schools included):		
First grade.....	133,374	133,561
Second grade.....	85,180	88,169
Third grade.....	82,242	83,804
Fourth grade.....	83,244	82,127
Fifth grade.....	80,220	81,482
Sixth grade.....	74,646	77,056
Seventh grade.....	67,167	73,584
Eighth grade.....	68,976	71,751
Totals.....	675,049	691,534
State enrollment, post-graduate classes:		
First year.....	82	34
Second year.....	18	18
Totals.....	100	52
Number of eighth grade graduates (including junior high school).....	52,815	55,694
Average daily attendance (grades 7 and 8 in junior high schools included).....	561,004	576,448
Average number of days maintained.....	181	180
Number of principals employed:		
Men.....	639	653
Women.....	1,577	1,631
Totals.....	2,216	2,284
Number of regular teachers employed:		
Men.....	427	451
Women.....	17,270	17,819
Totals.....	17,697	18,270
Number of supervisors of special subjects:		
Men.....	56	49
Women.....	203	197
Totals.....	259	246
Number of teachers of special subjects:		
Men.....	361	384
Women.....	934	1,013
Totals.....	1,295	1,397

STATISTICAL SUMMARIES—Continued.

	1924-25	1925-26
II. ELEMENTARY SCHOOLS—Continued.		
Number of district superintendents:		
Men.....	89	98
Women.....	5	8
Totals.....	94	106
Total employed by districts:		
Men.....	1,572	1,635
Women.....	19,989	20,668
Totals.....	21,561	22,303
Number holding each type of teacher's certificate:		
a. Regular secondary.....	761	891
b. Junior high.....	*243	571
c. Regular elementary.....	18,813	19,048
d. Primary.....	404	441
e. Special.....	1,340	1,352
Totals.....	21,561	22,303
Number of rural supervisors employed by counties:		
General—		
Men.....	22	27
Women.....	41	43
Totals.....	63	70
Special—		
Men.....	19	22
Women.....	52	67
Totals.....	71	89
Grand totals.....	134	159
Average annual salaries paid:		
a. Principals—		
Men.....	\$2,318 60	\$2 400 07
Women.....	1,930 20	2,006 06
Average.....	\$2,042 20	\$2,118 71
b. Regular teachers—		
Men.....	\$1,709 10	\$1,763 08
Women.....	1,640 63	1,696 41
Average.....	\$1 642 28	\$1,698 06
c. Supervisors of special subjects—		
Men.....	\$2,684 08	\$2,890 83
Women.....	2,506 62	2,695 64
Average.....	\$2,544 99	\$2,734 52
d. Teachers of special subjects—		
Men.....	\$1,896 91	\$1,941 51
Women.....	1,723 20	1,850 43
Average.....	\$1,771 62	\$1 875 47
e. District superintendents—		
Men.....	\$3,340 24	\$3,383 03
Women.....	2,709 00	2,560 00
Average.....	\$3,306 66	\$3,320 92
f. Full-time rural supervisors—		
Men.....	\$3,139 03	\$3,583 41
Women.....	2,738 89	2,687 01
Average.....	\$2,861 16	\$2,958 87
Total valuation of elementary school property.....	\$173,626,916 00	\$193,035,533 00
Valuation of elementary school property per pupil in A. D. A.....	309 49	334 87
Total outstanding bonded indebtedness for elementary schools.....	93,589,274 00	107,996,522 00
Total district expenditures (excluding capital outlays and transfers).....	47,718,377 25	52,008,285 97
Expenditure per pupil in A.D.A. (based on above figure; A. D. A. of 7th and 8th grade pupils in junior high schools excluded, except in San Francisco city and county).....	90 30	97 15

*Incomplete segregation.

STATISTICAL SUMMARIES—Continued.

	1924-25	1925-26
III. JUNIOR HIGH SCHOOLS.		
Number of high school districts maintaining junior high schools.....	35	40
Number of counties in which maintained.....	18	21
Number of junior high schools maintained:		
a. With grades 7, 8, and 9.....	95	106
b. With grades 7, 8, 9, and 10.....	4	7
Totals.....	99	113
State enrollment:		
a. In grade 7.....	18,381	25,114
b. In grade 8.....	18,157	23,417
Totals, grades 7 and 8.....	36,538	48,531
c. In grade 9.....	27,495	32,981
d. In grade 10.....	48	210
Totals, grades 9 and 10.....	27,543	33,191
Totals, junior high school.....	64,081	81,722
Percentages of total state enrollment in junior high schools:		
Seventh grade.....	27.37	34.13
Eighth grade.....	26.32	32.64
Ninth grade.....	39.67	44.71
Tenth grade.....	.11	.43
Average daily attendance:		
a. In 7th and 8th grades.....	33,822	43,735
b. In 9th and 10th grades.....	18,607	22,048
Totals.....	52,429	65,783
Average number of days maintained.....	179	180
Number of principals employed:*		
a. Full-time in junior high schools—		
Men.....	57	63
Women.....	12	12
Totals.....	69	75
Number of teachers employed:*		
a. Full-time in junior high schools—		
Men.....	445	600
Women.....	1,734	2,144
Totals.....	2,179	2,744
b. Partial-time in junior high schools.....	752	886
Totals.....	3,000	3,705
Total number employed.....		
Average annual salaries paid:		
a. Full-time principals—		
Men.....	\$3,455 62	\$3,606 83
Women.....	3,058 33	3,418 67
Average.....	\$3,386 53	\$3,576 72
b. Full-time teachers—		
Men.....	\$2,269 52	\$2,254 69
Women.....	2,183 34	2,154 39
Average.....	\$2,200 94	\$2,176 32
Total valuation of property reported for junior high schools.....	\$15,653,600 00	\$21,881,574 00
Valuation of property per pupil in A. D. A.....	298 57	332 63
IV. HIGH SCHOOLS.		
Number of districts of each type:		
a. County.....	8	8
b. City.....	30	30
c. Regular.....	24	28
d. Union.....	199	199
e. Joint union.....	23	24
Totals.....	284	299
Number of high schools maintaining:		
a. 1 year (includes 95 junior high schools in 1924-25 and 106 in 1925-26).....	101	111
b. 2 years (includes 4 junior high schools with grades 9 and 10 in 1924-25; 7 in 1925-26).....	9	11
c. 3 years (includes 38 senior high schools with grades 10, 11, and 12 in 1924-25; 51 in 1925-26).....	40	55
d. 4 years.....	288	281
Totals.....	438	461

*Data reported on junior high school principals and teachers incompletely segregated.

STATISTICAL SUMMARIES—Continued.

	1924-25	1925-26
IV. HIGH SCHOOLS—Continued.		
Number of high schools with special day and evening classes.....	136	157
Number with evening high school classes.....	68	77
Number with compulsory part-time classes.....	58	62
Number with junior college courses.....	17	19
Number of elementary school districts maintaining high school classes (Sec. 1610½ P. C.).....	6	7
State enrollment:		
a. In regular high school (junior high included)—		
Grade 9.....	69,303	73,289
Grade 10.....	43,982	48,582
Grade 11.....	32,617	34,655
Grade 12.....	24,147	26,602
Special.....	3,355	2,978
Totals.....	173,404	186,106
b. In special day and evening classes—		
Special day classes.....	10,091	12,342
Special evening classes.....	38,814	36,815
Totals.....	48,905	49,157
c. In compulsory part-time classes.....	18,240	19,241
d. In evening schools.....	105,325	127,213
e. In junior college courses.....	1,944	2,293
Totals, high school.....	347,818	384,010
Number of graduates from four-year course.....	21,894	23,992
Number of graduates from junior college courses of high schools.....	218	197
Average daily attendance:		
a. Regular high school (including 9th and 10th grades in junior high schools).....	140,779	150,448
b. Special day and evening classes and evening schools.....	10,599	11,963
c. Compulsory part-time classes.....	2,760	3,153
d. Junior college courses.....	1,417	1,504
Total for state apportionment purposes.....	155,555	167,068
Average number of days maintained.....	184	181
Number of principals employed:		
Men.....	380	407
Women.....	33	32
Totals.....	413	439
Number of teachers employed:		
a. Full-time—		
Men.....	3,014	3,492
Women.....	6,119	6,896
Totals.....	9,133	10,388
b. Partial-time—		
Men.....	553	464
Women.....	643	579
Totals.....	1,196	1,043
Total number employed.....	10,742	11,870
Average annual salary paid:		
a. Principals—		
Men.....	\$3,568 80	\$3,607 30
Women.....	3,045 21	3,208 15
Average.....	\$3,526 96	\$3,578 20
b. Full-time teachers—		
Men.....	\$2,345 84	\$2,436 27
Women.....	2,203 62	2,212 64
Average.....	\$2,250 55	\$2,287 81
Number holding each type of teacher's certificate:		
a. General secondary.....	6,189	6,950
b. Special secondary.....	4,248	4,568
c. Junior high school.....	272	297
d. Elementary.....	33	55
Totals.....	10,742	11,870

STATISTICAL SUMMARIES—Continued.

	1924-25	1925-26
IV. HIGH SCHOOLS—Continued.		
Total valuation of high school property.....	\$113,343,061 00	\$134,933,008 00
Valuation of high school property per pupil in A. D. A.....	728 64	807 65
Total outstanding bonded indebtedness for high schools.....	71,854,900 00	92,481,475 00
Total district expenditures (excluding capital outlays and transfers).....	35,247,143 09	39,747,714 06
Expenditure per pupil in A. D. A. (on above figure; average daily attendance of junior high schools, all grades, except 7 and 8 in San Francisco, included).....	187 35	190 91
V. JUNIOR COLLEGE DISTRICTS.		
Number of junior college districts maintained.....	8	8
Number of counties having junior college districts.....	7	7
State enrollment:		
a. First year.....	1,506	1,883
b. Second year.....	541	790
Total, first and second years.....	2,047	2,673
c. Special classes.....	1,280	806
Total state enrollment.....	3,327	3,479
Number of graduates.....	243	385
Average daily attendance.....	1,605	2,068
Average number of days maintained.....	177	177
Number of principals employed.....	8	8
Number of teachers employed:		
a. Full-time—		
Men.....	41	54
Women.....	18	31
Totals.....	59	85
b. Partial-time—		
Men.....	89	73
Women.....	74	74
Totals.....	163	147
Total number employed.....	230	240
Average salary paid principals.....	\$5,083 75	\$5,197 50
Average salaries paid full-time teachers:		
Men.....	\$2,655 32	\$2,796 01
Women.....	2,545 61	2,574 19
Average.....	\$2,624 62	\$2,721 33
Total valuation of junior college property.....	\$445,022 00	\$1,038,129 00
Valuation of junior college property per pupil in A. D. A.....	277 27	502 00
Total outstanding bonded indebtedness for junior colleges.....	650,000 00	950,000 00
Total district expenditures (excluding capital outlays and transfers).....	515,846 30	664,457 83
Expenditure per pupil in A. D. A. (on above figures).....	321 40	321 30
VI. STATE TEACHERS COLLEGES.		
Number of state teachers colleges.....	7	7
Enrollment:		
a. Regular semesters (duplicates eliminated).....	4,084	5,174
b. Summer session.....	3,109	4,036
c. Extra-hour classes.....	1,687	1,342
Totals in teachers college classes.....	8,880	10,552
d. Junior college classes*.....	1,447	1,562
Totals in teachers colleges.....	10,327	12,114
Number of graduates:		
a. With degrees (4-year course).....	75	174
b. With credentials (3-year course).....	1,102	1,176
c. From junior college course (2 years).....	161	98
Number of teachers college presidents employed.....	7	7
Number of teachers employed:		
a. Regular full-time faculty members—		
Men.....	92	105
Women.....	156	169
Totals.....	248	274

*State enrollment reported in high school section. Classes maintained by contract for high school districts.

STATISTICAL SUMMARIES—Continued.

	1924-25	1925-26
VI. STATE TEACHERS COLLEGES—Continued.		
b. Part-time faculty members—		
Men.....	20	30
Women.....	28	35
Totals.....	48	65
c. Summer session faculty members—		
Men.....	90	96
Women.....	105	91
Totals.....	195	187
Total number employed.....	498	533
Average annual salary of teachers college presidents.....	\$5,657 14	\$5,971 43
Average annual salary of regular full-time faculty members:		
Men.....	\$2,882 44	\$2,979 38
Women.....	2,458 15	2,505 93
Average.....	\$2,615 53	\$2,687 36
Total valuation of teachers college property.....	\$3,527,661 65	\$3,971,261 67
Total ordinary expenditures.....	939,957 47	1,102,279 95
Number of state teachers colleges maintaining kindergarten training school classes**.....	3	3
State enrollment in kindergarten classes of training schools.....	245	249
Number of state teachers colleges maintaining elementary training school classes**.....	6	6
Average number of days maintained in elementary training school classes.....	175	173
State enrollment in grades 1-8, inclusive, in training schools.....	1,710	1,761
Number of eighth grade graduates from training school classes.....	155	118
Average daily attendance in grades 1-8, inclusive, in training schools.....	1,460	1,529
VII. MISCELLANEOUS.		
Total assessed valuation of non-operative property.....	\$5,519,083,563 00	\$5,794,770,921 00
Average county assessment ratio.....	.4555	*
Total estimated true valuation of non-operative property.....	12,112,186,597 00	*
Average percentage of general county tax devoted to elementary and high schools.....	30.54%	31.53%
General expenses of offices of county superintendents of schools.....	\$448,690 98	\$495,049 81
General expenses of county boards of education.....	209,538 00	201,020 78

*Data not available for 1925-26.

**Data reported for training schools of state teachers colleges not included in kindergarten and elementary school sections.

RECAPITULATION.

	1924-25	1925-26
Number of schools maintained:		
a. Kindergartens.....	815	907
b. Elementary schools.....	4,005	4,125
c. Junior high schools.....	99	113
d. High schools.....	330	348
e. Junior colleges (districts).....	8	8
f. Teachers colleges.....	7	7
g. Special schools.....	3	3
h. Universities.....	1	1
Total schools.....	5,367	5,512
Enrollment:		
a. Kindergarten.....	58,762	68,142
b. Elementary school.....	675,049	691,534
c. High school.....	347,818	384,010
d. Junior college (districts).....	3,327	3,479
e. Teachers college.....	8,722	10,340
f. Special schools.....	420	594
g. University of California.....	24,318	25,375
Total enrollment.....	1,118,416	1,183,474
Number of teachers employed (including administrative and supervisory employees):		
a. Kindergarten.....	1,071	1,196
b. Elementary school.....	21,695	22,462
c. High school.....	10,742	11,870
d. Junior college (districts).....	230	240
e. Teachers college.....	498	533
f. Special schools.....	52	62
g. University of California.....	2,359	2,445
Total teachers.....	36,647	38,808
Valuation of property:		
a. Kindergarten.....	\$453,285 00	\$459,808 00
b. Elementary school.....	173,626,916 00	193,035,533 00
c. High school.....	113,343,061 00	134,933,008 00
d. Junior college (districts).....	445,022 00	1,038,129 00
e. Teachers college.....	3,527,662 00	3,971,262 00
f. Special schools.....	1,815,000 00	2,490,000 00
g. University of California.....	21,623,837 00	25,500,152 00
Total valuation.....	\$314,834,783 00	\$361,427,892 00
Total expenditures (including capital outlays, excluding transfers):		
a. Kindergartens.....	\$2 207,369 89	\$2,411,832 57
b. Elementary schools.....	66,113,028 90	74,571,432 26
c. High schools.....	53,564,533 20	58,280,945 15
d. Junior college (districts).....	678,080 54	1,230,204 71
e. Teachers colleges.....	1,058,797 32	1,430,500 65
f. Special schools.....	364,494 58	320,843 25
g. University of California.....	9,267,719 83	12,214,562 76
h. General county expenses for schools.....	658,228 98	696,070 59
i. County teachers libraries.....	5,695 16	9,174 74
j. Teachers' institutes.....	22,751 91	18,732 76
k. Trustees' institutes.....	2,457 44	2,960 71
l. Superintendent of public instruction.....	42,603 83	48,585 92
m. State Board of Education.....	103,409 86	84,885 42
n. State textbooks (elementary schools only).....	300,390 63	272,951 70
Total expenditures.....	\$134,389,562 07	\$145,593,683 19

¹ Includes 7th and 8th grade enrollment in junior high schools as follows: 1924-25—36,538; 1925-26—48,531.

² High school enrollment includes 27,543 in grades 9 and 10 in junior high schools in 1924-25, and 33,191 in 1925-26; also includes 1,944 in junior college classes in 1924-25, and 2,293 in 1925-26.

³ Junior high school teachers included.

⁴ High school teachers include 28 in junior college courses in 1924-25, and 18 in 1925-26.

⁵ Includes property valuation of junior high schools as follows: 1924-25—\$15,653,600; 1925-26—\$26,015,026.

⁶ Includes all junior high school expenditures except for 7th and 8th grades in San Francisco.

CALIFORNIA

BIENNIAL REPORT

OF THE

STATE CONTROLLER

FOR THE

Seventy-sixth Fiscal Year, ending June 30, 1925, and the Seventy-seventh
Fiscal Year, ending June 30, 1926

RAY L. RILEY

State Controller



CALIFORNIA STATE PRINTING OFFICE
CHARLES A. WHITMORE, State Printer
SACRAMENTO, 1927

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LETTER OF TRANSMITTAL.

CONTROLLER'S DEPARTMENT, STATE OF CALIFORNIA,
SACRAMENTO, December 14, 1926.

To The Honorable FRIEND WM. RICHARDSON,
Governor of California.

SIR: I herewith submit to you my biennial report for the seventy-sixth and seventy-seventh fiscal years, as required by law.

RAY L. RILEY,
Controller.

INTRODUCTION.

REVENUE AND TAXATION.

The general fund surplus will approximate \$15,000,000 as of June 30, 1927, an increase of \$4,000,000 over the June, 1926 estimates made by this department. In the event a \$5,500,000 appropriation for highway construction, authorized at the last legislative session, is unexpended the present surplus will be augmented to that extent.

Decreased elementary and high school requirements that are general fund obligations, larger reversions of old appropriations, and increased institutional fees, are responsible for the increased estimates.

Estimated general fund revenues for the ensuing biennial period of \$113,602,000, plus the probable surplus of \$15,000,000, will provide ample funds to finance State requirements for the next two years.

An analysis of the surplus indicates that it is transitory in character and will be absorbed by increased fixed charges and normal departmental expansion within the next four years. On June 30, 1923, there was a general fund surplus of \$4,707,852.21. This surplus increased to \$11,435,670.24, as of June 30, 1925, and on June 30, 1927, there will be a surplus of approximately \$15,000,000. During the past two years \$11,500,000 has been paid into the general fund by railroad companies to cover the impounded taxes, as a result of the King tax bill litigation. It is to be observed that the sum so received, plus the surplus on hand as of June 30, 1923, is substantially the present general fund surplus. During the present biennium, revenues have been affected by an additional increase of \$2,500,000 each year from this source, and if a legitimate surplus was accumulating over and above expenditures, the June 30, 1927 surplus would total \$20,500,000. The present surplus of \$15,000,000 is inclusive of all reversions of former appropriations as of August 30, 1927.

The budget for the seventy-ninth and eightieth fiscal years will reduce the general fund surplus to \$10,000,000, as a minimum, without taking into consideration special appropriations for road construction or other items commonly provided for at each legislative session.

California's public service corporations have been expanding rapidly during the past four years and franchise taxes have increased to correspond with the growth. The high point was reached in 1925. Continued prosperity will tend to stabilize the state's fiscal position; however, a period of depression would be disastrous to revenue sources and it is imperative that the present sources of state revenue be conserved in so far as possible in order to provide against such a contingency. Meanwhile, every effort should be made to protect the present surplus. California's tax system does not permit balancing of budgets and it is impossible to employ ordinary governmental procedure by levying a tax sufficient in amount to meet authorized expenditures. Tax problems are increasing much faster than they are being solved. This is especially true of municipal and agricultural units. The present tax system has negated the powers of the

State Board of Equalization, the only state body that has been in a position to secure tax data for legislative guidance, and as a result the drifting policy that has been followed by the state has caused endless controversies and acute legislative situations over tax questions. There is no machinery provided by the state to collect adequate data and it is earnestly recommended that legislative authority be exercised in directing a comprehensive study of the present tax structure as it affects all classes of taxpayers within the state. Sufficient funds should be provided to accomplish the purpose and ample time given to prepare findings and recommendations for legislative consideration.

SELF-SUPPORTING AGENCIES.

The last biennial report called attention to the revenues of self-supporting agencies and the necessity of legislative determination regarding their status. Large balances are continuing to accumulate in several special funds far in excess of any possible needs. These balances should be reverted to the general fund, or fees sufficiently reduced to absorb the surplus within a reasonable time. All agencies collecting excess funds should have legislative attention by fee reductions to an amount required for proper administration.

During the past four years it has been legislative policy to appropriate a portion of the fees of self-supporting agencies for the ensuing two year period, apparently with the idea that deficiency appropriations would be made from time to time as occasion might require, leaving the matter entirely in the hands of the Board of Control and the Chief Executive. If this policy is to be continued, it would seem idle to budget self-supporting agencies for any amount whatsoever and leave the fund under control of the above-mentioned agencies, for that is the practical operation at the present time. A cursory examination of the number of deficiencies allowed for the various self-supporting agencies will demonstrate the accuracy of this statement.

Especial attention is directed to the Real Estate Department, that is collecting a large surplus each year, reverting directly to the general fund on the 1st of January. The Corporation Department is typical of those agencies with an excessive special fund that does not revert to the general fund.

HIGHWAY FINANCING.

Controversy over highway financing continues and again requires legislative consideration. This office has opposed additional funds for highway purposes until a definite construction policy be adopted. It is probable that the forthcoming legislature will be able to agree upon a budget plan comprehensive enough to cover specific projects and acceptable to the state as a whole. When that is accomplished the problem of financing becomes comparatively easy. It is recommended that the appropriation for the Highway Commission be a lump sum, inclusive of maintenance, reconstruction, and new construction. This would result in a substantial saving in accounting and remove fund controversies that arise between the Highway Department and this office.

APPROPRIATIONS.

During the past six years a careful study has been made of appropriating funds for departmental requirements, and in the opinion of

the Controller a lump sum appropriation for support and salary would expedite state business and would be more satisfactory to the departments, besides a saving in accounting. On the other hand, the method that has been employed during the past four years by the legislature in making appropriations for permanent improvements is contrary to good business practice, for the following reasons: The legislature has definite information upon which it proceeds to act in making an appropriation and presumes that the money so appropriated will be expended for the purpose intended. As a practical result, this may or may not happen. The Board of Control or other state agencies during the interim after the appropriation is made may deem it advisable to employ the appropriation so made for an entirely different purpose, diminish or increase the amount of a specific item at their pleasure. If the legislature wishes to delegate this authority to the Board of Control in the matter of permanent improvements, it would be advisable to appropriate a lump sum for institutions, and permit the Board of Control to expend the same as they desire during the biennial period. The constitution originally contemplated that appropriations of this character should be for a single and certain purpose to be therein expressed. Upon the adoption of the budget amendment requiring the inclusion of permanent improvements in the budget bill, the legislature lost sight of the original constitutional requirements regarding permanent improvements and because the budget bill authorizes the inclusion of more than one item of appropriation, the Controller was unable to question the legality of the appropriation so made.

It is earnestly recommended that future appropriations for permanent improvements be specific in character and for the particular purpose intended by the legislature, even though the same may be included in the budget bill.

MOTOR VEHICLE FUEL TAX.

This tax, commonly referred to as the "Gasoline Tax," was passed by the legislature of 1923 and became effective October 1, 1923. The license of two cents per gallon on all products capable of being used for the operation of a motor vehicle has produced a gross revenue of \$30,245,635.53 during the past two fiscal years. Of this amount \$2,524,346.08 has been returned to claimants where the fuel was not used for propelling vehicles over public roads, leaving a net revenue of \$27,721,289.45, which is apportioned one-half to the several counties of the state in proportion to the number of motor vehicles registered from the county, and one-half to the state, to be expended under the direction of the State Highway Commission for the repair, maintenance, widening and reconstruction of state highways. Under the present act none of these funds may be used for new construction of state roads.

The amendment passed by the legislature of 1925 providing a penalty of 10 per cent for nonpayment of the tax within the specified limit of 45 days after the end of the quarter and the elimination of the contract clause has worked very effectively in forcing payment of all amounts due from distributors. There are several cases pending before the State Supreme Court involving the legality of contracts approximating an amount of one million dollars.

For the last two fiscal years 103,279 individual claims for refunds amounting to \$2,524,346.08 have been passed by the department at a total cost of \$22,381.11.

The tax is economical of administration, there being only between seventy and eighty assessments each quarter which allows both the assessing and collecting to be carried on by the regular forces of the departments affected.

MOTOR VEHICLE TRANSPORTATION LICENSE TAX.

The reaction of the taxpayer to this tax is different from that of any other class. At least 10 per cent of those affected violently protest the payment of their assessments and measured by the revenue produced it is a failure as well as the most unpopular tax ever conceived by the legislature. Since the act became operative in 1923, only \$214,758.23 has actually been collected upon levies aggregating \$1,080,391.38. The delinquency is partially due to continuous litigation since the act was passed and by an injunction issued out of the superior court of San Francisco restraining the Controller from enforcing collection. Under the statute the tax is levied by the State Board of Equalization upon the gross receipts of trucks and busses used commercially, and is collected by the Controller. Because of the migratory nature of the trucking business it is practically impossible to assess and collect from all operators. Collection is expensive to a degree not encountered in any other revenue measure.

At the general election in 1926 a constitutional amendment was passed providing that common carriers, both trucks and busses operating on schedule between fixed termini, should be assessed in the same manner as other public utilities, that is upon gross receipts as determined by the State Board of Equalization and collected in two yearly installments. This leaves only the smaller operators to be assessed quarterly under this act.

Because of the small revenue derived and the high comparative cost of administration, it is recommended that some other mode of taxing trucks and busses not affected by the new amendment be devised, to be collected at the time of registration or some other method that will produce an equal revenue but more economical in administration.

DELINQUENT TAX LANDS.

The number of sales to the state for delinquent taxes for the seventy-sixth and seventy-seventh fiscal years exceed those of the former biennial report by 32 per cent. During this same period of time the amount paid into the county treasurer's funds for redemptions was increased by 72 per cent.

The state's interest in these redemptions made, as shown by comparison with prior report, has fallen off 40 per cent. This decrease is the result of the change in the law separating the state and county sources of revenue, and this interest must continue to decrease with the years.

The amount received by the counties from sales by the state under section 3897 of the Political Code has increased for this period of time, but the state's proportion of the amount due from such sales has fallen off by almost 50 per cent.

In 1921 by legislative enactment, all moneys due the state from sales under section 3897, is deposited in the Veterans' Tax Land Fund, to be used for educational purposes for the dependents of veterans. (Section 3898*a* of the Political Code.)

INHERITANCE TAX.

Although the work of this department has greatly increased in the past two years, practically no additions have been made in the number of persons employed therein.

The collections for the past year are the largest of any, totaling in exact figures \$7,856,936.22 or a net to the state of \$7,424,174.56. A glance at the accompanying tables will show a material increase in the number of estates handled over previous years and when we note that the cost of collection has not increased it speaks well for the efficient administration of the Inheritance Tax Law. The largest number of estates administered upon for any previous year was 2048, while in 1925 the total was 2451, and in 1926, 2732.

That the department has been eminently fair in its treatment of the public is proven by the fact that never in its history has it had fewer matters before the courts for determination and it is hoped that while collections increase, law suits may decrease. In those instances where it has been necessary to appear before the courts, the contentions of the department's attorneys have been uniformly successful.

The status of inheritance tax legislation is materially changed since the last session of the legislature. At that time the federal government allowed 25 per cent credit against the federal tax for taxes paid the state. The new federal revenue measure passed at the last session of congress increased this credit to 80 per cent, therefore, in the majority of estates the combined federal and state tax amounts to but one tax, because of this credit.

The last legislature made some material changes in the law. One of particular moment was to enact into the statute the provision that personal property wherever acquired, if acquired during marriage, is the community property of husband and wife. This amendment gave to citizens of other states, wishing to become residents of California, the same benefits under the inheritance tax statutes as our long time residents enjoyed. The reaction to this piece of legislation has been more than satisfactory and has shown the wisdom of placing it in our act. Another amendment had to do with the taxation of stock in our domestic corporations. In order to receive some revenue upon the transfer of this class of property and still not have it too heavy in amount, an amendment was sponsored taxing such property at a flat rate of 2 per cent of its market value. This necessarily meant the loss of some revenue but the increase in other business channels warranted the change.

For the past two years the department has kept an accurate check on the character of property passing through probate and the figures reveal the interesting information that 70 per cent of the property passing is intangible personalty such as stocks, bonds, cash, etc. From this it is readily seen that a large amount of property not otherwise levied upon for local purposes is finally taxed upon death.

The amounts collected for the years preceding the last four, are as follows:

Year ending June 30, 1913	\$1,586,672 80
Year ending June 30, 1914	1,654,951 42
Year ending June 30, 1915	2,924,610 95
Year ending June 30, 1916	3,145,210 63
Year ending June 30, 1917	3,830,952 13
Year ending June 30, 1918	2,725,406 98
Year ending June 30, 1919	3,409,012 06
Year ending June 30, 1920	2,678,158 63
Year ending June 30, 1921	6,804,731 98
Year ending June 30, 1922	6,344,619 35

The following tables show the amount of tax derived from the small and larger estates for the past four years. Attention is called to the fact that figures opposite "aggregate value" are the net estates after all other costs of administration, debts, etc., have been deducted and do not represent the gross value of the property in probate. For the year ending 1923 the percentage of the net tax collected and paid to the net aggregate value was .046 per cent; in 1924, .044 per cent; in 1925, .042 per cent; and in 1926, .041 per cent.

Computations Covering Inheritance Tax Receipts, Seventy-fourth Fiscal Year, July 1, 1922, to July 1, 1923.

Number of estates	2048
Aggregate value	\$105,181,538 50
Net amount of tax	4,949,205 11
One thousand seven hundred three estates, valued at less than \$100,000 each, paid taxes amounting to	\$726,754 41
Two hundred forty-one estates, valued at from \$100,000 to \$500,000 each, paid taxes amounting to	1,471,220 05
Twenty-one estates, valued at from \$500,000 to \$1,000,000 each, paid taxes amounting to	752,791 29
Thirteen estates, valued at over \$1,000,000 each, paid taxes amounting to	1,594,203 37
Seventy estates, in which the valuation has not yet been determined, paid taxes amounting to	404,235 99
	\$4,949,205 11
Refunds	83,344 47
	\$4,865,860 64
Less—	
Treasurers' commissions	\$29,862 87
Appraisers' fees and court costs	58,047 42
	87,910 29
Net amount paid to state	\$4,777,950 35
Expenses Inheritance Tax Department, Sacramento, San Francisco and Los Angeles	64,234 88
Total percentage cost of collection	.031 +
The percentage cost of collection for 1922-23 is made up of the following items:	
Treasurers' commissions	.006 +
Appraisers' fees and court costs	.012 —
Office expenses	.013 +
	.031 +

**Computations Covering Inheritance Tax Receipts, Seventy-fifth Fiscal Year,
July 1, 1923, to July 1, 1924.**

Number of estates-----	1839	
Aggregate value-----	\$148,169,707 96	
Net amount of tax-----	6,658,234 29	
One thousand eight hundred thirty-nine estates, valued at less than \$100,000 each, paid taxes amounting to-----		\$950,473 11
Two hundred sixty-six estates, valued at from \$100,000 to \$500,000 each, paid taxes amounting to-----		1,335,363 64
Thirty estates, valued at from \$500,000 to \$1,000,000 each, paid taxes amounting to-----		1,050,247 64
Fifteen estates, valued at over \$1,000,000 each, paid taxes amounting to-----		2,563,004 77
Sixty-six estates, in which the valuation has not yet been determined, paid taxes amounting to-----		759,145 13
		<hr/> \$6,658,234 29
Refunds-----		94,312 20
		<hr/> \$6,563,922 09
Less—		
Treasurers' commissions-----	\$30,822 88	
Appraisers' fees and court costs-----	69,773 45	
		<hr/> 100,596 33
Net amount paid to state-----		\$6,463,325 76
Expenses Inheritance Tax Department, Sacramento, San Francisco and Los Angeles-----		52,758 70
Total percentage cost of collection-----	.023 +	
The percentage cost of collection for 1923-24 is made up of the following items:		
Treasurers' commissions-----	.005 —	
Appraisers' fees and court costs-----	.0106 —	
Office expenses-----	.008 —	
	<hr/> .023 +	

**Computations Covering Inheritance Tax Receipts, Seventy-sixth Fiscal Year,
July 1, 1924, to July 1, 1925.**

Number of estates-----	2451	
Aggregate value-----	\$153,584,124 22	
Net amount of tax-----	6,598,291 11	
Two thousand seventeen estates valued at less than \$100,000 each, paid taxes amounting to-----		\$723,430 01
Three hundred estates valued at from \$100,000 to \$500,000 each, paid taxes amounting to-----		1,436,386 70
Thirty-four estates valued at from \$500,000 to \$1,000,000 each, paid taxes amounting to-----		1,022,370 93
Seven estates valued at over \$1,000,000 each, paid taxes amounting to-----		2,080,015 04
Ninety-three estates in which the valuation has not yet been deter- mined, paid taxes amounting to-----		1,336,088 43
		<hr/> \$6,598,291 11
Refunds-----		73,931 69
		<hr/> \$6,524,359 42
Less—		
Treasurers' commissions-----	\$30,593 15	
Appraisers' fees and court costs-----	70,632 01	
		<hr/> 101,225 16
Net amount paid to state-----		\$6,423,134 26
Expenses Inheritance Tax Department, Sacramento, San Francisco, and Los Angeles-----		59,701 21
Total percentage cost of collection-----	.0243 +	

The percentage cost of collection for 1924 to 1925 is made up of the following items:

Treasurers' commissions .....	.0046 +
Appraisers' fees and court costs.....	.0107 +
Office expenses .....	.009 +
	<u>.0243 +</u>

**Computations Covering Inheritance Tax Receipts, Seventy-seventh Fiscal Year,
July 1, 1925, to July 1, 1926.**

Number of estates.....	2732
Aggregate value	\$182,348,983 38
Net amount of tax.....	7,856,936 22
Two thousand one hundred thirty-five estates valued at less than \$100,000 each, paid taxes amounting to.....	\$915,592 57
Three hundred forty-five estates valued at from \$100,000 to \$500,000 each, paid taxes amounting to.....	1,835,783 18
Thirty-five estates valued at from \$500,000 to \$1,000,000 each, paid taxes amounting to.....	1,280,856 49
Eighteen estates valued at over \$1,000,000 each, paid taxes amount- ing to	2,491,826 34
One hundred seventeen estates in which the valuation has not yet been determined, paid taxes amounting to.....	1,303,786 39
Eighty-two estates valued at \$1,454,562.50, paid taxes under section 2½ amounting to.....	28,091 25
	<u>\$7,856,936 22</u>
Refunds	303,461 72
	<u>\$7,555,474 50</u>

Less—

Treasurers' commissions	\$34,461 92
Appraisers' fees and court costs.....	94,838 02
	<u>129,299 94</u>

Net amount paid to state.....	\$7,424,174 56
Expenses Inheritance Tax Department, Sacramento, San Francisco, and Los Angeles.....	65,927 91
Total percentage cost of collection.....	.024 +

The percentage cost of collection for 1925 to 1926 is made up of the following items:

Treasurers' commissions .....	.004 +
Appraisers' fees and court costs.....	.012 +
Office expenses .....	.008 +
	<u>.024 +</u>

CORPORATION TAXES.

Owing to the ever-increasing demand for additional funds to carry on various state institutions, it was necessary for the legislature of 1921 to raise the rates on all corporations. The table follows:

Corporations	1911-12 per cent	1913-14 per cent	1915-16 per cent	1917-18 per cent	1919-20 per cent	1920-21 per cent	1921-22 per cent
Railways	4	4.75	5.25	5.25	5.25	7	7
Electric railways.....						5.25	5.25
Car companies.....	3	4	3.95	3.95	3.95	5.25	5.25
Express companies	2	2	1.60	.90	.90	1	1
Telegraph and telephone companies	3.50	4.20	4.50	4.20	4.20	5.50	5.50
Gas and electric companies	4	4.60	5.25	5.60	5.60	7.50	7.50

During the fifteen years in which the new tax system has been in operation, the collections for each year were as follows:

1911-12	\$10,387,206 66
1912-13	10,887,144 77
1913-14	12,963,660 10
1914-15	13,516,046 50
1915-16	14,993,584 42
1916-17	15,649,356 24
1917-18	16,379,488 82
1918-19	17,667,295 10
1919-20	19,477,073 50
1920-21	22,272,149 04
1921-22	31,111,611 22
1922-23	32,293,313 32
1923-24	33,544,172 09
1924-25	42,286,142 58
1925-26	47,355,511 17

The cost of collections from 1912 is as follows:

1912	\$0.009
1913	.007
1914	.0075
1915	.0066
1916	.0068
1917	.0051
1918	.0041
1919	.0039
1920	.0036
1921	.0033
1922	.0028
1923	.0027
1924	.0026
1925	.0023

The number of corporations assessed since this law has been in operation is as follows for each of the fifteen years:

1911-12	19,721
1912-13	19,693
1913-14	20,478
1914-15	20,979
1915-16	21,994
1916-17	19,623
1917-18	18,223
1918-19	18,578
1919-20	18,095
1920-21	20,033
1921-22	20,453
1922-23	20,551
1923-24	21,899
1924-25	23,878
1925-26	24,911

SAN FRANCISCO HARBOR TRANSACTIONS.

	1925	1926
Cash receipts, seventy-sixth fiscal year, ending June 30.....	\$2,856,339 50	-----
Cash receipts, seventy-seventh fiscal year, ending June 30.....	-----	\$2,976,731 69
Cash disbursements, seventy-sixth fiscal year, ending June 30.....	2,061,429 96	-----
Cash disbursements, seventy-seventh fiscal year, ending June 30.....	-----	1,880,477 74
Transfer disbursements, seventy-sixth fiscal year, ending June 30.....	565,675 56	-----
Transfer disbursements, seventy-seventh fiscal year, ending June 30.....	-----	594,120 00

There was transferred to meet interest payments, on bonds sold and outstanding to the following funds during the seventy-sixth (1924-25) and seventy-seventh (1925-26) fiscal years, ending June 30th:

	1925	1926
Second San Francisco Seawall Sinking Fund.....	\$360,000 00	\$360,000 00
Third San Francisco Seawall Sinking Fund.....	200,000 00	200,000 00
India Basin Sinking Fund.....	34,120 00	34,120 00

Amount of bonds sold during the seventy-sixth (1924-25) and seventy-seventh (1925-26) fiscal years, ending June 30:

	1925	1926
Third San Francisco Seawall Fund.....	\$2,000,000 00	-----

Amount of bonds outstanding seventy-sixth (1924-25) and seventy-seventh (1925-26) fiscal years, ending June 30:

	1925	1926
Second San Francisco Seawall.....	\$9,000,000 00	\$9,000,000 00
Third San Francisco Seawall.....	5,000,000 00	5,000,000 00
India Basin.....	853,000 00	853,000 00

Bonds authorized but not yet sold during the seventy-sixth (1924-25) and seventy-seventh (1925-26) fiscal years, ending June 30:

	1925	1926
Third San Francisco Seawall.....	\$5,000,000 00	\$5,000,000 00
India Basin.....	147,000 00	147,000 00

BONDED INDEBTEDNESS.

The following tables show the bond indebtedness, bonds authorized but not yet issued, and bonds held in trust for sundry funds as of June 30:

BONDED INDEBTEDNESS.	1925	1926
Civil 1857 (interest ceased).....	\$3,500 00	\$3,500 00
Civil 1860 (interest ceased).....	500 00	500 00
Funded debt 1873, in trust for schools (6).....	1,526,500 00	1,526,500 00
Funded debt 1873, in trust for State University (6).....	751,000 00	751,000 00
Second San Francisco Seawall, 1909 (4).....	9,000,000 00	9,000,000 00
Third San Francisco Seawall, 1913 (4).....	5,000,000 00	5,000,000 00
India Basin, 1909 (4).....	853,000 00	853,000 00
First State Highway, 1909 (4).....	14,800,000 00	14,400,000 00
Second State Highway, 1915 (4½).....	14,250,000 00	13,875,000 00
Third State Highway, 1919 (4½).....	5,122,000 00	5,122,000 00
Third State Highway, 1921 (5¼).....	2,000,000 00	2,000,000 00
Third State Highway, 1921 (5¼).....	9,878,000 00	9,878,000 00
Third State Highway, 1921 (5¼).....	7,000,000 00	7,000,000 00
Third State Highway, 1922 (4¼).....	5,000,000 00	5,000,000 00
Third State Highway, 1923 (4¼).....	5,000,000 00	5,000,000 00
Third State Highway, 1923 (4¼).....	3,000,000 00	3,000,000 00
Third State Highway, 1924 (4¼).....	3,000,000 00	3,000,000 00
San Francisco State Building, 1913 (4).....	3,000,000 00	3,000,000 00
San Francisco State Building, 1913 (4).....	820,000 00	800,000 00
University of California, 1913 (4½).....	1,600,000 00	1,560,000 00
Veterans' Farm and Home Building, 1924 (4½).....	3,798,000 00	3,679,000 00
Veterans' Farm and Home Building (4½).....	2,000,000 00	1,902,000 00
Veterans' Farm and Home Building, 1925 (4½).....	2,000,000 00	4,000,000 00
Totals	\$99,402,500 00	\$100,350,500 00

BONDS AUTHORIZED BUT NOT YET SOLD AS OF JUNE 30.

	1925	1926
San Diego Harbor Improvement Fund, 1909 (4).....	\$1,500,000 00	\$1,500,000 00
Third San Francisco Seawall, 1913 (4).....	5,000,000 00	5,000,000 00
India Basin, 1909 (4).....	147,000 00	147,000 00
Veterans Farm and Home Building Fund.....	2,000,000 00	-----

BONDS, ETC., HELD IN TRUST FOR SUNDRY FUNDS AS OF JUNE 30.

	1925	1926
School Land Fund (for schools).....	\$9,095,355 92	\$9,243,343 42
Estate Decedent Persons Fund.....	1,220,950 00	1,303,150 00
Commons Fund.....	751,000 00	751,000 00
Compensation Insurance Fund.....	6,056,100 00	6,361,100 00
Teachers' Permanent Fund.....	2,126,400 00	2,446,000 00
San Francisco State Building Interest and Sinking Fund.....	344,000 00	409,000 00
San Francisco State Building Interest and Sinking Fund.....	2,000,000 00	2,000,000 00
Torres Title Assurance Fund.....	25,000 00	25,000 00
San Francisco State Building Fund.....	33,000 00	33,000 00
Deceased Savings Bank Fund.....	59,500 00	59,000 00
School Land Fund (for schools).....	-----	-----

	1925	1926
Sacramento and San Joaquin Drainage District Fund No. 2 Warrants	\$86,672 28	\$86,672 30
Sacramento and San Joaquin Drainage District Fund No. 6 Warrants	90,172 64	90,172 62
Estates Deceased Persons Fund		
Sacramento and San Joaquin Drainage District Fund No. 2 Warrants		\$19,583 00

STATE BONDS SOLD DURING FISCAL YEAR ENDING JUNE 30.	1925	1926
Third San Francisco Seawall, 1922	\$2,000,000 00	
Veterans' Farm and Home Building	4,000,000 00	\$2,000,000 00
Third State Highway Fund	3,000,000 00	

STATE BONDS REDEEMED DURING FISCAL YEAR ENDING JUNE 30.	1925	1926
First Highway	\$400,000 00	\$400,000 00
Second Highway	375,000 00	375,000 00
University of California	40,000 00	40,000 00
Veterans' Farm and Home Building	202,000 00	217,000 00
San Francisco State Building	20,000 00	20,000 00
Third Highway		1,000,000 00

Interest has been paid on state bonds during the fiscal years ending June 30:

	1925	1926
Funded debt, 1873	\$141,435 00	\$141,435 00
First Highway	592,000 00	576,000 00
Second Highway	641,250 00	624,375 00
Third Highway	1,955,975 00	1,955,975 00
Sacramento State Building	60,000 00	60,000 00
San Francisco State Building	32,000 00	32,000 00
University of California Building	72,900 00	71,100 00
Second San Francisco Seawall	360,000 00	360,000 00
Third San Francisco Seawall	200,000 00	200,000 00
India Basin	34,120 00	34,120 00

Bonded debt, June 30, sundry fiscal years:

1920	\$50,259,500 00
1921	54,806,500 00
1922	75,964,500 00
1923	81,389,500 00
1924	91,439,500 00
1925	99,402,500 00
1926	100,350,500 00

STATE HIGHWAY BOND DATA.

First Highway Fund.

Interest was paid on bonds sold and outstanding in:	
Seventy-sixth fiscal year, ending June 30, 1925	\$592,000 00
Seventy-seventh fiscal year, ending June 30, 1926	376,000 00

Bonds were redeemed during:

Seventy-sixth fiscal year, ending June 30, 1925	\$400,000 00
Seventy-seventh fiscal year, ending June 30, 1926	400,000 00

Bonds outstanding:

Seventy-sixth fiscal year, ending June 30, 1925	\$14,800,000 00
Seventy-seventh fiscal year, ending June 30, 1926	14,400,000 00

Second State Highway.

Interest was paid on bonds sold and outstanding in:	
Seventy-sixth fiscal year, ending June 30, 1925	\$641,250 00
Seventy-seventh fiscal year, ending June 30, 1926	624,375 00

Bonds were redeemed during:

Seventy-sixth fiscal year, ending June 30, 1925	\$375,000 00
Seventy-seventh fiscal year, ending June 30, 1926	375,000 00

Bonds outstanding:

Seventy-sixth fiscal year, ending June 30, 1925	\$14,250,000 00
Seventy-seventh fiscal year, ending June 30, 1926	13,875,000 00

Third State Highway.

Interest was paid on bonds sold and outstanding in:	
Seventy-sixth fiscal year, ending June 30, 1925	\$1,955,975 00
Seventy-seventh fiscal year, ending June 30, 1926	1,955,975 00

Of issue of \$40,000,000 there was sold in:

Seventy-sixth fiscal year, ending June 30, 1925	\$3,000,000 00
Seventy-seventh fiscal year, ending June 30, 1926	None

Premium received on sale Third Highway Bond:

Seventy-sixth fiscal year, ending June 30, 1925	\$181,500 00
Seventy-seventh fiscal year, ending June 30, 1926	None

Bonds were redeemed during:

Seventy-seventh fiscal year, ending June 30, 1926	\$1,000,000 00
---	----------------

Last Biennial Period.

The following statement shows the receipts and disbursements for seventy-sixth (1924-25) and seventy-seventh (1925-26) fiscal years:

RECEIPTS.

Cash receipts for seventy-sixth fiscal year	\$109,746,240 05	
Transfer receipts for seventy-sixth fiscal year	35,234,826 56	
Canceled warrants receipts for seventy-sixth fiscal year	2,605 60	
Total receipts for seventy-sixth fiscal year		\$144,983,672 21
Cash receipts for seventy-seventh fiscal year	\$114,485,546 03	
Transfer receipts for seventy-seventh fiscal year	42,602,943 95	
Canceled warrants receipts for seventy-seventh fiscal year	2,095 61	
Total receipts for seventy-seventh fiscal year		157,090,585 59
Total receipts for seventy-sixth and seventy-seventh fiscal years		\$302,074,257 80

DISBURSEMENTS.

Cash disbursements for seventy-sixth fiscal year	\$103,725,003 80	
Transfer disbursements for seventy-sixth fiscal year	\$35,234,826 56	
Total disbursements for seventy-sixth fiscal year		\$138,959,830 36
Cash disbursements for seventy-seventh fiscal year	\$111,117,493 30	
Transfer disbursements for seventy-seventh fiscal year	42,602,943 95	
Total disbursements for seventy-seventh fiscal year		153,720,437 25
Total disbursements for seventy-sixth and seventy-seventh fiscal years		\$292,680,267 61

GENERAL FUND BALANCE SHEET, JULY 1, 1923.

EXHIBIT A. A.—2.

Resources.	
Cash on hand July 1, 1923	\$4,247,433 23
Bonds held in trust for the General Fund	4,463,500 00
Total	\$8,710,933 23
Obligations and Balances.	
Balances in 1917 appropriations	\$364,523 00
Balances in 1919 appropriations	1,117,207 48
Balances in 1921 appropriations	4,707,856 90
Special deposits	30,974 46
Orphans, claims for 71st, 72d, 73d and 74th fiscal years	760,000 00
Veterans' Welfare Fund and Farm and Home Building Fund	1,700,000 00
Surplus, July 1, 1923	30,371 39
Total	\$8,710,933 23

EXHIBIT A. A.—2.

GENERAL FUND

Statement of General Operations for the Period July 1, 1923, to June 30, 1925.

Increases:	
Franchise taxes	\$75,829,567 47
Corporation license taxes	2,578,668 32
Office fees, Secretary of State	767,379 83
Interest on deposits, State Treasurer	1,914,489 16
Fees, Supreme Court and Courts of Appeal	24,853 73
General property tax delinquent	14,471 55
Inheritance tax	12,886,466 53
Punitive and reform schools	1,225,093 16
Interest on bonds (Bond Investment Fund)	157,657 81
Water Commission Fees	43,058 39
Insurance Commission	284,874 24
Department of Agriculture	164,018 58
Department of Institutions	13,439 29
Registration of bonds, State Treasurer	230 87
Interest on deposits, New York bank	10,794 14
Surveyor General	11,963 28
Dairy fines	452 50
Veterans' Welfare Board, return of advance	1,950,000 00
Real Estate Commission Fund	244,989 38
Miscellaneous	92,877 84
Special deposits, excess over liabilities of July 1, 1923	13,802 73
Canceled warrants	4,081 31
Total increases	\$98,233,230 11
Decreases:	
Appropriations, acts of 1923 deficiency	\$722,587 06
Less amount expended prior to July 1, 1923	212,141 39
	\$510,445 67
Appropriations, acts of 1923 general	38,452,850 89
Appropriations, acts of 1923 special	1,668,733 58
Appropriations, acts of 1925, deficiency	849,977 91
Appropriations, recurrent	6,813,443 12
Fixed charges:	
Orphans, for 75th and 76th fiscal years, estimated	\$3,000,000 00
Vocational Education Fund	347,277 40
Teachers' Permanent Fund, 5 per cent inheritance tax	562,063 81
Schools, elementary	29,089,731 76
Schools, high	7,983,635 68
Payment principal and interest on bonded debt, cities and counties	1,076,484 27
Payment interest and redemption state bonds	8,660,020 30
	50,719,213 22
Canceled warrants	4,081 31
Special deposits, increase over amount of July 1, 1923	13,802 73
Total appropriations and encumbrances	\$99,022,548 23
Deductions:	
Decrease in amount necessary for orphans aid	\$3,823 32
Decrease in amount needed by Veterans Welfare Board, chapter 580-21	950,000 00
Reversion of 1917 appropriations	47,602 35
	1,001,425 67
Net decreases due to appropriations and encumbrances	\$98,021,122 56
Reduction in appropriations and encumbrances due to expenditures from special funds that relieved the General Fund	11,193,191 30
Net decreases of the General Fund	\$86,827,931 26
Excess of increases over decreases	\$11,405,298 85
Unappropriated surplus at beginning of period	30,371 39
Unappropriated surplus June 30, 1925, as per balance sheet	\$11,435,670 24

GENERAL FUND BALANCE SHEET.

EXHIBIT A. A.—2.

As of June 30, 1925.

RESOURCES.

Cash	\$16,026,330 56
Bonds, General Fund surplus moneys	2,000,000 00
Interest due from bonds	192,616 79
Total resources	\$18,220,947 35

OBLIGATIONS AND BALANCES.

Unencumbered appropriations of 1919	\$767,157 70
Unencumbered appropriations of 1921	1,970,431 96
Unencumbered appropriations of 1923	2,698,597 71
Unencumbered deficiency appropriations of 1925	241,941 07
Unencumbered recurrent appropriations	61,836 34
Unliquidated encumbrances, orphans aid for 75th and 76th fiscal years	996,453 83
Special deposits	44,777 19
Canceled warrants	4,081 31
Unappropriated surplus	11,435,670 24
Total obligations, balances and surplus	\$18,220,947 35

EXHIBIT A. A.

BALANCE SHEET, GENERAL FUND.

Estimated as of June 30, 1927.		Obligations and Balances.	
RESOURCES.		Liabilities for the seventy-seventh and seventy-eighth fiscal years, estimated	
Cash on hand July 1, 1925	\$16,028,320 56	Nov. 1, 1926 (See Exhibit A. C.)	\$118,933,682 62
Bonds, General Fund, surplus moneys, July 1, 1925	2,000,000 00	Surplus, estimated as of June 30, 1927	15,073,353 79
Accrued interest due on bonds, July 1, 1925	192,616 79	Total	\$134,007,036 41
Estimated receipts, seventy-seventh and seventy-eighth fiscal years, estimate of November 1, 1926 (See Exhibit A. B.)	113,786,089 06		
Total	\$134,007,036 41		

EXHIBIT A

GENERAL FUND ESTIMATED RECEIPTS.

Seventy-seventh and Seventy-eighth Fiscal Years, July 1, 1925, to June 30, 1927.

	Estimates made prior to July 1, 1925	Actual receipts July 1, 1925, to June 30, 1926	Actual receipts July 1, 1925, to October 31, 1926	Increases of original estimates indicated	Decreases of original estimate indicated	Resultant indicated estimates for biennium
Franchise taxes	\$85,500,000 00	\$41,035,198 36	\$63,063,189 59			\$84,000,000 00
Imposted and not paid prior to July 1, 1925	6,316,364 16	6,316,364 16	6,316,364 16			6,316,364 16
Corporate income tax	2,600,000 00	1,357,318 95	1,401,833 16			2,700,000 00
Office taxes, Secretary of State	900,000 00	352,437 91	452,119 95			700,000 00
Interest on deposits, inactive accounts, State Treasurer	1,300,000 00	1,211,751 76	1,651,029 64			2,500,000 00
Interest on deposits, active accounts, State Treasurer	200,000 00	147,873 06	192,828 40			280,000 00
Interest on daily balances in New York bank, State Treasurer	15,000 00	7,231 78	12,202 64			15,000 00
Survey of General Logs	14,000 00	5,893 74	8,194 88			14,000 00
Water Commission, fees	30,000 00	23,070 65	44,732 21			60,000 00
Support of Court and Court's of Appeal, fees	35,000 00	19,028 91	27,217 11			60,000 00
Inspection Commission, fees, etc.	300,000 00	152,471 57	243,110 17			315,000 00
Department of Agriculture, fees, etc.	150,000 00	98,641 96	172,278 47			200,000 00
Department of Education	12,000 00	10,503 40	15,834 38			21,000 00
State hospitals, Sutter Home, Adult Blind Home, Preston School, Whittier School and California School for Girls	1,000,000 00	545,381 34	750,987 12			1,150,000 00
Prisons, San Quentin and Folsom	175,000 00	111,778 04	116,013 76			175,000 00
Labor Bureau	45,000 00	22,130 00	23,830 00			45,000 00
Refraction of eyes, State Treasurer	500 00	721 50	724 90			724 90
State Agricultural Society	225,000 00	98,864 17	218,335 18			225,000 00
Tennessie College, School for Deaf and Blind and California Polytechnic School	70,000 00	37,863 06	96,481 51			115,000 00
Real Estate Commission	200,000 00	93,732 43	93,732 43			200,000 00
Interest on withdrawal is Land Settlement Board (Special)	350,000 00	350,000 00	350,000 00			350,000 00
General and city taxes, delinquent	14,000 00	3,193 76	3,193 76			14,000 00
Inheritance taxes	12,200,000 00	7,420,166 58	7,430,166 58			14,700,000 00
Punitive and reform schools, collections	1,050,000 00	660,511 33	690,511 33			1,300,000 00
Miscellaneous	199,500 00	227,255 68	281,288 42			350,000 00
Totals	\$112,891,364 16	\$60,315,325 68	\$83,617,180 87	\$4,594,724 90	\$1,700,000 00	\$115,786,089 05
Net increase, original estimates					2,894,724 90	

EXHIBIT A. C.

GENERAL FUND LIABILITIES.

Seventy-seventh and Seventy-eighth Fiscal Years, July 1, 1925, to June 30, 1927.

	Liabilities estimated July 1, 1925	Expended July 1, 1925, to June 30, 1926	Expended July 1, 1925, October 31, 1926	Increase of liabilities indicated	Decrease of liabilities indicated	Resultant indicated liabilities for the biennium
Unencumbered appropriations:						
For the 75th and 76th fiscal years, acts of 1919:	\$761,325 20	\$77,937 81	\$77,937 81	-----	\$683,387 39	\$77,937 81
For the 73d and 74th fiscal years, acts of 1921:	1,907,069 68	350,692 53	350,692 53	-----	1,556,376 15	350,692 53
For the 73d and 76th fiscal years, acts of 1923:	2,761,419 39	1,028,379 53	1,257,072 72	-----	2,022,247 28	2,559,172 71
Deficiency appropriations of 1925:	241,941 07	-----	-----	-----	-----	241,941 07
Appropriations for the 77th and 78th fiscal years, acts of 1925 ¹ :	49,277,226 51	20,405,029 47	27,610,561 54	-----	400,000 00	48,877,226 51
Unencumbered recurrent appropriations, balances:	61,836 34	-----	-----	-----	-----	61,836 34
Recurrent appropriations for the 77th and 78th fiscal years:	2,121,430 00	736,184 10	1,267,665 21	-----	-----	2,121,430 00
State University Fund:	5,108,826 32	2,468,032 04	3,608,856 32	-----	-----	5,108,826 32
Fixed charges:						
Orphans, for years previous to the 77th fiscal year:	996,453 83	910,959 53	925,300 66	-----	-----	996,453 83
Orphans, for the 77th and 78th fiscal years:	2,950,000 00	518,928 16	1,066,412 37	-----	-----	2,950,000 00
Vocational Education Fund:	452,640 34	224,867 64	275,704 87	-----	-----	452,640 34
Teachers' Permanent Fund (5 per cent inheritance tax):	575,000 00	324,157 04	692,165 37	117,165 37	-----	692,165 37
Schools, elementary:	35,487,740 00	16,203,422 12	29,835,682 49	-----	2,652,057 51	32,835,682 49
Schools, secondary or high:	10,153,710 00	4,665,771 75	5,719,240 90	-----	476,249 10	9,677,460 90
Payment of principal and interest on bonded debt of cities and counties:	1,200,000 00	572,081 36	577,693 47	-----	50,000 00	1,150,000 00
Payment of interest on and redemption of state bonds:	10,725,505 00	5,255,430 00	5,305,430 00	-----	-----	10,725,505 00
Special deposits (trust and suspense accounts):	50,609 69	-----	-----	-----	-----	50,609 69
Canceled warrants (trust accounts):	4,081 31	-----	-----	-----	-----	4,081 31
Totals:	\$124,837,375 28	\$53,748,673 48	\$78,570,446 66	\$117,165 37	\$6,020,858 03	\$118,933,682 62

¹ Amounts reverted to the General Fund.² Amounts estimated to be spent out of special funds, of partly self-supporting agencies, that will relieve the General Fund.³ Figures for appropriations of 1925 include \$5,542,000 00 for highway construction.

EXHIBIT A D

Condition of the Special Funds of Self-supporting Agencies with Estimates of the Balances that will Remain June 30, 1927.

	Balance July 1, 1925	Revenue receipts July 1, 1925, to June 30, 1926	Revenue receipts to July 1, 1926, to Nov. 30, 1926	Estimated receipts for the biennium	Total of balances and estimated receipts	Budget appropriations for the biennium	Estimated surplus	Estimated deficit
Athletic Commission Fund	\$17,473 08	\$152,297 60	\$59,301 84	\$300,000 00	\$347,473 68	\$80,000 00	\$267,473 68	---
Board of Architecture, Northern District	8,288 83	3,386 17	840 00	7,000 00	15,288 83	5,298 50	9,990 33	---
Board of Architecture, Southern District	10,954 27	4,500 00	447 15	9,000 00	19,954 27	5,110 00	14,844 27	---
Beating Fund	137,085 14	178,261 75	229,478 69	410,000 00	547,085 14	412,520 00	134,565 14	---
Bar Examination Fund	17,597 88	12,060 00	7,260 00	24,000 00	41,597 88	15,745 00	25,852 88	---
Boating and Boat Inspection Fund	15,852 37	19,429 73	2,000 25	40,000 00	56,852 37	30,274 00	26,578 37	---
Charismatic Examiners Fund	33,440 74	12,347 00	3,458 00	25,000 00	58,444 74	---	---	---
Circulation Commission Fund	710,519 22	320,987 03	102,935 01	650,000 00	1,356,519 22	594,563 00	771,926 22	---
Clerical Fund	25,222 33	20,698 25	11,075 00	42,000 00	67,229 33	41,698 00	25,524 33	---
Detective Expense Fund	6,053 17	1,920 00	1,750 00	4,000 00	10,053 17	1,155 00	8,898 17	---
Embalmers Fund	17,144 41	3,001 00	109 00	4,000 00	23,144 41	13,920 00	9,224 41	---
San Diego Harbor Improvement Fund	8,130 17	2,805 73	1,561 47	6,000 00	12,130 17	2,790 00	9,340 17	---
San Francisco Harbor Improvement Fund	1,982,145 82	2,720,174 57	1,128,400 33	5,500,000 00	6,782,145 82	7,035,686 00	---	\$253,540 18
Insurance Commissioners Special Fund	71,871 48	60,000 00	60,000 00	120,000 00	191,871 48	130,070 00	57,801 48	---
Medical Examiners Contingent Fund	163,806 81	66,972 50	19,243 00	140,000 00	303,806 81	81,649 92	222,156 89	---
Nurses Registration Fund	41,377 48	23,497 86	9,056 01	45,000 00	86,577 48	34,180 00	52,397 48	---
Orphanage Fund	2,348 44	4,392 06	2,335 50	18,500 00	26,818 44	8,450 00	2,368 44	---
Occupational Examiners Contingent Fund	847 63	8,323 50	2,163 00	17,000 00	26,847 63	---	---	---
Pharmacy Board Contingent Fund	107,757 06	77,570 37	39,623 03	100,000 00	267,737 06	123,690 00	144,067 06	---
Food Inspection Commission Fund	141,394 06	247,385 13	18,808 43	450,000 00	591,994 06	285,885 00	306,109 06	---
Nurses Medical Examiners Contingent Fund	789 04	180 00	500 00	500 00	1,269 04	500 00	769 04	---
Nurses Pharmacy Fund	31,392 41	102,112 38	33,845 00	205,000 00	269,392 41	164,740 00	71,652 41	---
Nurses Pharmacy Fund	9,249 04	104,272 26	50,728 55	210,000 00	219,249 04	322,080 00	---	102,830 96
Nurses Pharmacy Fund	331 75	29 25	700 00	700 00	1,114 92	1,100 00	14 92	---
Sanitary Registration Board Contingent Fund	7,472 22	11,155 74	15,207 65	30,000 00	37,972 22	70,000 00	---	32,027 78
Sanitary Registration Board Contingent Fund	6,123 00	205,330 78	160,929 69	535,000 00	541,123 00	450,000 00	91,123 00	---
Sanitary Registration Board Contingent Fund	34,128 75	27,852 27	18,147 34	60,000 00	94,128 75	5,300 00	88,828 75	---
Sanitary Registration Board Contingent Fund	239,113 62	756,792 24	347,900 95	1,520,000 00	1,750,113 62	1,253,899 96	505,213 66	---
Fish and Game Commission Fund	50,024 71	124,826 70	126,414 57	255,000 00	305,024 71	300,640 00	4,384 71	---
Fish and Game Commission Fund	2,586,818 54	10,994,875 12	7,225,750 59	23,000,000 00	25,536,818 54	23,215,740 00	2,321,078 54	---
Highway Maintenance Fund	---	---	---	---	---	---	---	---
Totals	\$5,782,147 84	\$16,248,219 51	\$9,681,622 82	\$33,777,700 00	\$39,559,847 84	\$34,695,714 38	\$5,167,244 01	\$388,308 92

NOTE.—This table does not include appropriations made for the State Board of Accountancy, Printing Department, Highway Commission for new construction, or special appropriations made from the Motor Vehicle Fuel Fund or Nurses Registration Fund.

REPORT OF THE STATE CONTROLLER.

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EXHIBIT A. F.

Estimated Revenue for Seventy-ninth and Eightieth Fiscal Years, General Fund.

Franchise taxes	
Inheritance taxes	\$89,680,000 00
Corporation license tax	14,000,000 00
Office fees, Secretary of State	2,700,000 00
Interest on deposits, State Treasurer	750,000 00
Surveyor General	2,225,000 00
Division of Water Rights	12,000 00
Supreme and Appellate Courts	50,000 00
Insurance Commissioner	35,000 00
Department of Agriculture	300,000 00
Department of Institutions	200,000 00
Hospital, etc.	20,000 00
Prisons	1,200,000 00
Department of Labor, Division of Labor	225,000 00
Agricultural Society	40,000 00
Teachers colleges, etc.	200,000 00
Real Estate Commission	115,000 00
Punitive and reform schools	200,000 00
Miscellaneous	1,250,000 00
	100,000 00
Total	\$113,602,000 00

EXHIBIT A. F.

Fixed Charges and Recurrent Appropriations for the Seventy-ninth and Eightieth Fiscal Years,
July 1, 1927, to June 30, 1929.

FIXED CHARGES.

		FIXED CHARGES.	
Citations			
2283 P. C.	Orphans aid		
720-1917	Vocational education		\$3,000,000 00
694-1913	Teachers' Permanent Fund (5 per cent inheritance tax)		452,640 34
	Schools, elementary		700,000 00
	Schools, high		36,000,000 00
	Interest and redemption state bonds		11,577,840 00
Const. Art. XIII,			10,595,235 00
Sec. 142	Payment principal and interest bonded debt, cities and counties		1,150,000 00
	Total		\$63,475,715 34

RECURRENT APPROPRIATIONS.

741-1921	State University Fund	
427-1919	Support, University of California	\$5,849,095 25
426-1919	Salaries, University of California	400,000 00
429-1919	Support, extension courses, University of California	149,450 00
428-1919	Support, Medical School, University of California	100,000 00
737-1921	Support, Scripps Institute, University of California	100,000 00
556-1919	Co-operative with Sacramento and San Joaquin Drainage District No. 6	45,000 00
428-1921	Investigations, Board of Equalization	600,000 00
749-1921	Los Angeles flood control	25,000 00
472-1937	Textbooks for orphans	600,000 00
3702 P. C.	Traveling expenses, Board of Equalization	20,000 00
704-1909	Joint investigation of water resources	12,000 00
584-1911	Gathering statistics, Agricultural Society	60,000 00
		10,000 00
	Total	\$7,970,545 25
	Grand total	\$71,446,260 59

EXHIBIT A.

Statement Showing Cost of State Government for the Seventy-sixth Fiscal Year Ending June 30, 1925, by Departments and Functions.

	Total Expenditure	Deductions	Seventy-sixth fiscal year			Previous year
			Support and salaries	Outlays	Total net cost	
LEGISLATIVE						
Assembly	\$146,060 92	\$443 71	\$145,617 21		\$145,617 21	
Senate	88,585 71	244 98	88,340 73		88,340 73	
Legislative printing, binding, etc.	111,756 95		111,756 95		111,756 95	
Legislative Counsel Bureau	11,410 32		11,331 44	\$13 20	11,344 64	\$65 68
JUDICIAL						
Supreme Court and Clerk	134,509 90		134,106 81		134,106 81	403 09
District Courts of Appeal						
First District	71,981 90	29 05	71,819 22		71,819 22	133 63
Second District	70,960 10	1,152 90	69,374 33		69,374 33	432 87
Third District	38,745 61		38,081 53	543 60	38,625 13	120 48
Superior Courts	363,947 50		363,947 50		363,947 50	
EXECUTIVE						
Governor	51,217 70		22,100 00	29,083 15	51,193 15	24 55
Lieutenant Governor	4,000 00		4,000 00		4,000 00	
ADMINISTRATIVE						
Department of Finance	600,454 42	274,554 43	318,394 18		318,394 18	7,505 81
Division of Motor Vehicles	935,580 26	18,823 01	909,504 39	7,252 86	916,757 25	
Division of Printing	609,613 67	609,095 73		517 94	517 94	
Division of Libraries	105,352 04	821 94	80,555 62	22,571 64	103,127 26	1,402 84
Secretary of State	113,344 05	411 80	111,570 21		111,570 21	1,362 04
Comptroller	133,914 72	184 50	130,202 47		130,202 47	3,527 75
Treasurer	31,376 18		31,063 43		31,063 43	312 75
Attorney General	98,065 31	1,192 50	94,362 96	832 35	95,195 31	1,677 50
Surveyor General	27,992 32	100 00	26,215 39	1,186 50	27,401 89	490 43
Board of Equalization	67,543 82	225 00	63,180 87	95 18	63,276 05	4,042 77
REGULATIVE						
Railroad Commission	371,571 93		360,124 04		360,124 04	11,447 89
Superintendent of Banks	216,781 50	21,490 21	187,614 69		187,614 69	7,676 60
Insurance Commissioner	67,115 51	83 72	59,179 88		59,510 88	7,520 91
Board of Health	464,522 07	28,759 89	430,663 87	331 00	430,663 87	5,098 31
Corporation Commissioner	183,730 43	1,658 02	178,014 06		178,014 06	4,058 35
Building and Loan Commissioner	16,217 57	69 50	13,749 00		13,749 00	399 07
Board of Chiropractic Examiners	12,430 65	400 00	11,489 87		11,489 87	540 78
Board of Embalmers	2,315 50	30 00	2,060 50		2,060 50	225 00
Board of Pharmacy	57,997 83	33 24	54,655 86		54,655 86	3,306 73

Board of Medical Examiners.....	88,771 90	45,565 97	39,570 51	3,635 42
Board of Optometry.....	4,241 23	7 90	3,631 35	601 98
Board of Osteopathic Examiners.....	7,985 51		7,516 99	468 52
Board of Dental Examiners.....	21,586 25	700 00	19,516 14	1,370 11
Board of Examiners in Veterinary Medicine.....	96 12		96 12	
Board of Bar Examiners.....	8,157 57	15 00	6,880 18	1,262 39
Board of Architecture (Northern District).....	2,266 84		2,050 49	216 35
Board of Architecture (Southern District).....	2,380 45		2,167 25	213 20
Civil Service Commission.....	35,521 16	62 50	34,430 74	569 66
Eureka Harbor Commission.....	3,848 90		3,786 75	62 15
San Diego Harbor Commission.....	978 20		891 37	80 83
Real Estate Commission.....	121,322 71	1,000 00	107,517 88	12,804 83
Department of Labor and Industrial Relations—				
Division of Workmen's Compensation, Insurance and Safety.....	6,001,999 48	5,741,610 07	257,061 11	3,328 30
Division of Labor.....	100,437 16	2,084 00	132,726 46	4,626 70
Division of Immigration and Housing.....	66,265 37	305 53	63,087 62	2,272 22
Division of Industrial Welfare.....	47,355 82	17,332 67	27,802 59	2,200 56
Department of Public Works—				
Division of Water Rights.....	136,850 06	45,813 13	88,932 86	2,104 07
Athletic Commission.....	12,060 27	455 00	11,605 27	
DEFENSIVE:				
National Guard.....	271,753 90	2,305 70	225,689 51	43,758 69
High School Cadets.....	8,279 90		8,049 90	230 00
CONSTRUCTIVE:				
San Francisco Harbor Commission.....	2,250,880 46	427,279 71	1,510,492 81	313,107 94
San Francisco State Building.....	16,047 26	3,789 51	12,257 75	
Sacramento State Building.....	1,097,967 70	1,097,967 70		
Department of Public Works.....	18,038 01		17,854 31	183 70
Division of Architecture.....	112,329 70	85,703 84	25,976 92	25,976 92
Division of Engineering and Irrigation.....	232,713 72	4,976 03	17,142 40	48 94
Division of Highways.....	17,854,446 27	8,988,259 65	19,900 00	579 83
EDUCATIONAL:				
Department of Education.....	488,575 65	252,333 61	235,088 68	612 18
Superintendent of Public Instruction.....	43,714 28	930 58	35,796 79	6,633 37
Elementary Schools.....	16,128,121 58		16,128,121 58	
High schools.....	4,217,691 75		4,217,691 75	
Junior colleges.....	129,900 00		129,900 00	
State University.....	5,662,864 59	287,588 98	4,998,830 08	318,735 03
Chico Teachers College.....	111,912 73	78 30	110,393 32	1,441 11
Fresno Teachers College.....	169,134 81	1,563 11	166,306 74	1,264 96
Humboldt Teachers College.....	32,503 53	16 50	50,039 37	1,540 42
San Diego Teachers College.....	135,050 19	59 45	133,890 77	1,099 97
San Jose Teachers College.....	209,226 08	77 32	197,182 56	11,968 40
Santa Barbara Teachers College.....	248,386 30	2,136 87	242,477 85	5,908 45
California Polytechnic School.....	101,789 29	2,114 08	98,293 82	3,495 47
California School for Deaf and Blind.....	66,794 51	327 01	65,456 95	1,339 29
Hastings School of Law.....	294,172 10	2,541 64	289,867 70	1,011 15
School Textbooks.....	3,400 00		9,400 00	1,762 76
Teachers' pensions.....	321,756 09		321,756 09	
	431,894 50	108,728 21	323,166 29	

EXHIBIT A—Continued.

Statement Showing Cost of State Government for the Seventy-sixth Fiscal Year Ending June 30, 1925, by Departments and Functions.

	Total Expenditure	Deductions	Seventy-sixth fiscal year			Previous year
			Support and salaries	Outlays	Total net cost	
DEVELOPMENTAL:						
State Agricultural Society.....	\$154,353 34	\$15,765 98	\$135,951 07		\$135,951 07	\$4,636 29
Mining Bureau.....	197,676 34	1,167 01	179,299 73		179,299 73	17,290 60
Department of Agriculture.....	1,418,632 83	129,259 12	1,197,594 80	\$4,163 05	1,201,757 84	87,615 77
Premiums Agricultural Fairs.....	25,000 00		25,000 00		25,000 00	
Fish and Game Commission.....	616,984 41	8,896 84	553,612 15		553,612 15	54,475 42
Reclamation Board.....	2,180,834 88	3,253 46	42,916 73	2,134,664 69	2,177,581 42	
Los Angeles Exposition.....	34,768 68	801 85	33,276 68		33,276 68	690 17
Division of Land Settlement.....	113,066 48	15,936 26	97,130 22		97,130 22	
PROTECTIVE:						
Board of Forestry.....	129,403 11	1,733 03	125,661 49	385 39	126,046 88	1,523 20
Fire trails.....	17,048 16		17,048 16		17,048 16	
Humboldt Redwood Park.....	2,315 69		2,248 51		2,248 51	67 14
California Redwood Park.....	32,431 54		11,547 25	20,154 21	31,701 46	730 08
Lassen National Park.....	23,300 14			2,366 14	2,366 14	
Purchase of timber lands.....	5,384 48			5,384 48	5,384 48	
Marshall Monument.....	900 00		900 00		900 00	
State Building at San Diego.....	4,536 04		4,536 04		4,536 04	
Los Angeles flood control.....	300,000 00			300,000 00	300,000 00	
Sacramento River.....	500,000 00			500,000 00	500,000 00	
Marshall's Blacksmith Shop.....	300 00			300 00	300 00	
BENEVOLENT:						
Veterans' House.....	311,353 53		255,519 51	12,205 79	267,725 30	23,479 34
Woman's Relief Corps Home.....	17,273 51		15,948 62		15,948 62	1,327 89
Home for Aged Blind.....	99,006 38	378 41	93,913 24	514 04	94,427 28	4,200 69
Orphans, half-orphans, etc.....	1,365,434 54		564,750 84		564,750 84	800,683 70
CURATIVE:						
Board of Charities and Corrections.....	23,853 43	12 05	23,310 81		23,310 81	530 57
Department of Institutions.....	23,853 79		22,547 75	113 50	22,661 25	1,192 54
Agnews Hospital.....	526,170 10		489,568 83	17,855 77	507,424 60	17,628 08
Menardino Hospital.....	475,491 36	2,315 82	306,953 43	155,772 86	462,726 29	10,449 25
Napa Hospital.....	699,743 80	7,496 03	629,620 12	48,174 78	677,794 90	14,452 87
Norwalk Hospital.....	430,154 67	3,942 87	282,014 33	136,593 06	418,607 39	7,494 41
Sonoma State Home.....	649,867 53	8,396 94	495,386 99	136,077 16	631,464 15	10,006 44
Stockton California Hospital.....	674,019 01	3,652 47	689,483 64	60,807 51	750,291 15	11,075 39
Stockton Hospital.....	829,860 90	4,808 32	689,782 86	123,164 45	812,947 31	12,105 97
Industrial Farm for Women.....	1,819 73		1,804 00		1,804 00	15 73

Pacific Colony.....	51,154 35	3,010 33	205,188 02	51,154 35	51,154 35	205,188 02	
Prisoners and insane, transportation of.....	208,198 35						
CORRECTIVE:							
Whittier State School.....	219,004 33	2,109 80	203,037 30	6,736 33	209,773 53	7,121 00	
Preston School of Industry.....	334,876 57	2,138 36	300,814 83	20,444 32	321,259 15	11,479 06	
Training School for Girls.....	127,197 60	437 70	110,789 53	14,268 44	125,057 97	1,681 93	
PENAL:							
Bureau of Criminal Identification.....	25,377 96	30 00	24,857 06		25,005 56	282 40	
Prison Directors.....	21,277 88		19,366 87	208 50	19,366 67	1,911 21	
San Quentin Prison.....	1,255,319 11	501,236 16	696,702 19	42,103 26	738,805 45	45,277 50	
Folsom Prison.....	368,726 29	5,562 91	351,938 51	5,656 87	357,595 38	5,568 00	
Arrest of criminals outside state.....	31,126 17	6 38	30,401 66		30,401 66	718 13	
STATE LANDS:							
Refund of principal.....	4,898 61	4,898 61					
Refund of interest.....	163 73	163 73					
Refund of rent.....	433 89	433 89					
Refund of scrip.....	14,882 01	14,882 01					
PURCHASE OF BONDS:							
Dissolved Savings Bank Fund.....	42,709 92	42,709 92					
Compensation Insurance Fund.....	632,647 51	632,647 51					
Torrens Title Assurance Fund.....	1,990 78	1,990 78					
School Land Fund.....	493,998 77	493,998 77					
Sacramento State Building Interest and Sinking Fund.....	63,345 60	63,345 60					
Teachers' Permanent Fund.....	431,103 21	431,103 21					
General Fund (surplus).....	2,255,910 54	2,255,910 54					
Estate of Deceased Persons Fund.....	148,994 43	148,994 43					
COMMISSION:							
Sale of San Francisco Harbor Bonds.....	83,000 00			83,000 00	83,000 00		
REDEMPTION OF BONDS:							
University of California Building, Interest and Sinking Fund.....	40,000 00			40,000 00	40,000 00		
San Francisco State Building, Interest and Sinking Fund.....	20,000 00			20,000 00	20,000 00		
First Highway Interest and Sinking Fund.....	400,000 00			400,000 00	400,000 00		
Second Highway Interest and Sinking Fund.....	375,000 00			375,000 00	375,000 00		
Veterans' Welfare Bonds (General Fund).....	202,000 00	202,000 00					
INTEREST ON BONDS:							
Third Highway Interest and Sinking Fund.....	1,955,975 00			1,955,975 00	1,955,975 00		
Second San Francisco Seawall Sinking Fund.....	360,000 00			360,000 00	360,000 00		
Third San Francisco Seawall Sinking Fund.....	200,000 00			200,000 00	200,000 00		
Sacramento State Building, Interest and Sinking Fund.....	120,000 00			120,000 00	120,000 00		
University of California Building, Interest and Sinking Fund.....	72,900 00			72,900 00	72,900 00		
San Francisco State Building, Interest and Sinking Fund.....	32,800 00			32,800 00	32,800 00		
India Basin Sinking Fund.....	34,120 00			34,120 00	34,120 00		
First Highway Interest and Sinking Fund.....	592,000 00			592,000 00	592,000 00		
Second Highway Interest and Sinking Fund.....	641,250 00			641,250 00	641,250 00		
Interest and Sinking Fund.....	141,435 00		141,435 00				
Veterans' Welfare Bonds (General Fund).....	208,340 00	208,340 00					

EXHIBIT A—Continued.

Statement Showing Cost of State Government for the Seventy-sixth Fiscal Year Ending June 30, 1925, by Departments and Functions.

	Total Expenditure	Deductions	Seventy-sixth fiscal year			Previous year
			Support and salaries	Outlays	Total net cost	
MISCELLANEOUS:						
Repayment of Estates of Deceased Persons.....	\$33,870 21	\$33,870 21				
United States Forest Reserve—						
Appropriation to counties.....	310,633 96	310,633 96				
Motor Vehicle Fund to counties.....	2,837,672 89					
Motor Vehicle Fuel Fund to counties.....	6,354,611 74					
Pay of traffic officers.....	323,768 30		\$323,768 30	\$2,837,672 89	\$2,837,672 89	
Refund of tax, Motor Vehicle Fuel Fund.....	1,152,131 83	1,152,131 83		6,354,611 74	6,354,611 74	
Repayment of bank deposits.....	3,115 55	3,115 55				
Maintenance of fire boats.....	91,187 61		91,187 61			
Ballot Paper Revolving Fund.....	57,406 46	57,406 46				
Veterans' Welfare Board.....	4,795,187 14	4,708,840 36	86,346 78		86,346 78	
Rembursement to counties, etc., account of bonded debt.....	552,362 55		552,362 55		552,362 55	
Payment of premiums on surety bonds.....	2,152 05		2,152 05		2,152 05	
Conservation benefits.....	40,027 55		40,027 55		40,027 55	
Capitol Building and Grounds.....	1,723 00			1,723 00	1,723 00	
Memorial Battle of San Pasqual.....	1,023 00			1,023 00	1,023 00	
Mission S. F. de Salazar.....	2,378 10					
Official advertising.....	1,499 07			465 15	465 15	
Expenses presidential electors.....	686 70		686 70		686 70	
Rent of state offices.....	105,258 42		105,258 42		105,258 42	
Refuse of canceled warrants.....	50 00	50 00				
Purchasing Department Revolving Fund.....	330,442 41	330,442 41				
Candidates filing fees.....	5,275 00	5,275 00				
Totals.....	\$103,725,003 80	\$29,928,382 89	\$44,518,324 46	\$27,314,427 60	\$71,832,752 06	*\$1,963,868 85

*Actual State expenditures for the 75th fiscal year are \$61,820,482.02, shown on last year's statement, plus the \$1,963,868.85 shown in this statement as claims of "Previous year." Total \$63,784,350.87 for the 75th fiscal year.

Total cost of government for the 76th is \$71,832,752.06 plus estimated amount of \$1,963,868.85 for unpaid claims presented after June 30, 1925, at which time the State's books are closed. Total \$73,796,620.91 for the 76th fiscal year.

EXHIBIT AA.
Statement Showing Cost of State Government for the Seventy-seventh Fiscal Year Ending June 30, 1926, by Departments and Functions.

	Total expenditure	Deductions	Seventy-seventh fiscal year			Previous year
			Support and salaries	Outlays	Total net cost	
LEGISLATIVE:						
Assembly.....	\$47,994 00	\$5 73	\$47,954 00	-----	\$47,954 00	\$34 27
Senate.....	23,857 99	-----	23,857 99	-----	23,857 99	-----
Legislative, printing, mailing, etc.....	48,356 60	-----	26,267 55	-----	26,267 55	22,089 05
Legislative Counsel Bureau.....	10,438 24	-----	10,306 79	-----	10,306 79	131 45
JUDICIAL:						
Supreme Court.....	149,341 56	1,000 00	146,220 86	-----	146,220 86	2,120 70
Courts of Appeal—						
First District.....	77,247 04	-----	77,062 33	-----	77,062 33	184 71
Second District.....	73,878 05	-----	73,360 66	-----	73,360 66	517 39
Third District.....	42,047 79	43 40	41,802 34	-----	41,802 34	202 05
Superior Courts.....	377,646 81	76 88	376,253 01	-----	376,253 01	1,316 92
EXECUTIVE:						
Governor.....	43,715 70	-----	42,986 13	-----	42,986 13	729 57
Lieutenant Governor.....	4,000 00	-----	4,000 00	-----	4,000 00	-----
ADMINISTRATIVE:						
Department of Finance.....	356,611 33	30,832 41	318,752 22	-----	318,752 22	7,026 70
Division of Purchases and Custody.....	290,980 29	290,980 29	-----	-----	-----	-----
Division of Motor Vehicles.....	1,073,799 31	40,100 00	1,033,699 31	-----	1,033,699 31	-----
Division of Motor Vehicle (refunds).....	11,280 12	11,280 12	-----	-----	-----	-----
Division of Printing.....	522,015 73	520,849 65	-----	-----	-----	-----
Division of Libraries.....	122,563 71	779 25	119,390 20	\$1,166 08	1,166 08	-----
Secretary of State.....	73,096 08	355 97	72,334 25	-----	72,334 25	2,394 26
Controller.....	144,875 67	1,423 13	137,212 41	-----	137,212 41	1,306 76
Treasurer.....	33,304 66	80 00	32,684 32	-----	32,684 32	6,240 13
Attorney General.....	108,564 72	1,069 75	103,002 80	-----	103,002 80	540 34
Surveyor General.....	27,863 89	500 00	26,704 84	-----	26,704 84	4,492 47
Board of Equalization.....	93,111 70	8,039 25	83,832 11	-----	83,832 11	659 05
REGULATIVE:						
Railroad Commission.....	470,804 28	-----	435,590 34	-----	435,590 34	1,240 34
Superintendent of Banks.....	252,827 67	55,069 56	189,813 53	-----	189,813 53	35,213 94
Insurance Commissioner.....	69,604 00	2,841 82	60,592 32	-----	60,592 32	7,944 58
Board of Health.....	522,791 90	64,570 49	341,951 40	-----	341,951 40	6,169 86
Corporation Commission.....	302,853 34	6,316 07	293,370 60	-----	293,370 60	116,270 01
Building and Loan Commission.....	23,210 98	611 70	22,299 41	-----	22,299 41	3,166 67
						299 87

EXHIBIT AA—Continued.

Statement Showing Cost of State Government for the Seventy-seventh Fiscal Year Ending June 30, 1926, by Departments and Functions.

	Total expenditure	Deductions	Seventy-seventh fiscal year			Previous year
			Support and salaries	Outlays	Total net cost	
REVENUE—Continued:						
Board of Chiropractic Examiners.....	\$17,729 64		\$17,729 64		\$17,729 64	
Board of Engravers.....	1,842 31	5 00	1,725 81		1,725 81	\$111 50
Board of Medical Examiners.....	87,505 32	43,086 80	39,519 19		39,519 19	4,899 63
Board of Pharmacy.....	62,503 56	109 51	60,471 94		60,471 94	2,012 11
Board of Optometry.....	3,866 91		3,370 93		3,370 93	495 98
Board of Osteopathic Examiners.....	13,025 22		13,025 22		13,025 22	
Board of Dental Examiners.....	22,051 51	705 00	18,851 68		18,851 68	2,494 83
Board of Examiners in Veterinary Medicine.....	246 85		246 85		246 85	
Board of Bar Examiners.....	8,666 96	15 00	7,777 66		7,777 66	
Board of Architecture—						
Northern District.....	2,521 38		2,301 32		2,301 32	220 06
Southern District.....	2,304 19		2,209 52		2,209 52	94 67
Civil Service Commission.....	38,642 15	532 92	37,490 47		37,490 47	618 76
Eureka Harbor Commission.....	3,792 05	3 25	3,757 05		3,757 05	31 75
San Diego Harbor Commission.....	1,851 98		1,766 15		1,766 15	85 83
Real Estate Commissioner.....	138,118 75	1,952 28	127,278 70		127,278 70	9,787 77
Department of Labor and Industrial Relations—						
Division of Workmen's Compensation, Insurance and Safety.....	6,228,530 81	5,052,829 68	267,462 48		267,462 48	8,238 65
Division of Labor.....	184,682 32	177,248 23	177,248 23		177,248 23	5,293 70
Division of Immigration and Housing.....	63,289 71	1,409 09	60,712 66		60,712 66	1,167 96
Division of Industrial Welfare.....	51,530 45	19,318 01	30,521 90		30,521 90	1,690 54
Department of Public Works, Division of Water Rights.....	145,835 08	36,184 71	104,085 27		104,085 27	5,565 10
Athletic Commission.....	21,000 47		21,000 47		21,000 47	
DEFENSIVE:						
National Guard.....	225,765 37	3,025 43	211,287 11	\$376 16	211,663 27	11,076 67
High School Cadets.....	13,192 64	100 00	8,566 50		8,566 50	4,526 14
CONSTRUCTIVE:						
San Francisco Harbor Commission.....	2,933,797 01	1,121,884 37	1,411,747 43	118,047 18	1,529,794 61	282,118 03
San Francisco State Building.....	10,078 78	4 81		10,073 97	10,073 97	
Sacramento State Building.....	213,514 55	205,242 90		8,271 65	8,271 65	
Department of Public Works.....	22,988 98	9 99	22,564 45		22,564 45	414 54
Division of Architecture.....	210,840 11	84,751 57	125,778 08		125,778 08	310 46
Division of Engineering and Irrigation.....	256,276 69	28,222 17	207,046 67	131 26	207,177 93	20,876 59
Division of Highways.....	19,363,224 50	7,976,813 69	5,791,992 16	5,592,342 71	11,385,334 87	1,076 54

EXHIBIT 4A—Continued.
Statement Showing Cost of State Government for the Seventy-seventh Fiscal Year Ending June 30, 1926, by Departments and Functions.

	Total expenditure	Deductions	Seventy-seventh fiscal year			Previous year
			Support and salaries	Outlays	Total net cost	
CURATIVE—(Continued):						
Napa Hospital.....	\$682,805 34	\$6,107 80	\$632,014 04	\$26,234 65	\$658,248 69	\$18,448 85
Norwalk Hospital.....	647,449 11	2,658 89	317,837 12	313,185 86	631,122 98	13,667 24
Sonoma State Home.....	653,941 55	3,340 20	495,732 33	126,514 20	622,246 53	28,534 82
Southern California Hospital.....	760,554 19	2,474 15	572,847 06	108,420 62	681,267 68	76,812 36
Stockton Hospital.....	843,236 48	6,072 03	694,745 52	111,463 10	806,208 62	30,955 83
Pacific Colony.....	145,746 92	835 39	14,780 37	130,131 16	144,911 53	---
Transportation of prisoners and insane.....	187,093 61	64 96	176,143 43	---	176,143 43	10,885 22
CORRECTIVE:						
Whittier State School.....	205,761 15	1,775 23	194,651 11	5,328 19	199,979 30	4,006 62
Preston School of Industry.....	322,913 47	4,783 31	299,175 37	9,372 05	308,547 42	9,582 74
Training School for Girls.....	154,869 05	691 75	107,148 84	42,258 83	149,407 67	4,769 63
PENAL:						
Bureau of Criminal Identification.....	30,275 76	509 17	29,542 20	---	29,542 20	224 30
Prison Directors.....	23,127 64	1,016 47	20,515 92	---	20,515 92	1,595 25
San Quentin Prison.....	1,350,135 61	447,586 97	695,250 44	86,622 93	781,873 37	120,665 27
Folsom Prison.....	445,654 92	9,985 84	404,460 55	14,741 29	419,201 84	16,467 24
Arrest of criminals outside of state.....	30,771 24	---	26,416 32	---	26,416 32	4,354 92
Rewards.....	250 00	---	---	---	---	250 00
STATE LANDS:						
Refund of principal.....	2,632 65	2,632 65	---	---	---	---
Refund of interest.....	59 04	59 04	---	---	---	---
Refund of rent.....	224 86	224 86	---	---	---	---
Refund of scrip.....	5,404 20	5,404 20	---	---	---	---
School land deposit.....	20 00	20 00	---	---	---	---
PURCHASE OF BONDS:						
School Land Fund.....	500,243 29	500,243 29	---	---	---	---
Sacramento State Building Interest and Sinking Fund.....	66,285 55	66,285 55	---	---	---	---
Compensation Insurance Fund.....	395,206 13	395,206 13	---	---	---	---
Teachers Permanent Fund.....	428,251 50	428,251 50	---	---	---	---
Estates Deceased Persons Fund.....	169,482 58	169,482 58	---	---	---	---
General Fund (surplus).....	879,681 40	879,681 40	---	---	---	---
REDEMPTION OF BONDS:						
University of California Interest and Sinking Fund.....	40,000 00	---	---	40,000 00	40,000 00	---
San Francisco State Building Interest and Sinking Fund.....	20,000 00	---	---	20,000 00	20,000 00	---
First State Highway Interest and Sinking Fund.....	400,000 00	---	---	400,000 00	400,000 00	---

Second State Highway Interest and Sinking Fund.....	375,000 00			375,000 00	375,000 00	
Third State Highway Interest and Sinking Fund.....	1,000,000 00			1,000,000 00	1,000,000 00	
Veterans' Welfare Bonds (General Fund).....	217,000 00		217,000 00			
INTEREST ON BONDS:						
University of California Interest and Sinking Fund.....	71,100 00			71,100 00	71,100 00	
Sacramento State Building Interest and Sinking Fund.....	120,000 00			120,000 00	120,000 00	
San Francisco State Building Interest and Sinking Fund.....	32,000 00			32,000 00	32,000 00	
First State Highway Interest and Sinking Fund.....	576,000 00			576,000 00	576,000 00	
Second State Highway Interest and Sinking Fund.....	624,375 00			624,375 00	624,375 00	
Third State Highway Interest and Sinking Fund.....	1,953,975 00			1,953,975 00	1,953,975 00	
Indian Basin Sinking Fund.....	34,120 00			34,120 00	34,120 00	
Second San Francisco Seawall Sinking Fund.....	360,000 00			360,000 00	360,000 00	
Third San Francisco Seawall Sinking Fund.....	200,000 00			200,000 00	200,000 00	
Interest and Sinking Fund.....	141,435 00			141,435 00	141,435 00	
Veterans' Welfare Bonds (General Fund).....	353,410 00		353,410 00			
University Fund.....	49,845 00			49,845 00	49,845 00	
MISCELLANEOUS:						
Repayment of Estates of Deceased Persons.....	17,074 32		17,074 32			
Apportionment to counties U. S. Forest Reserve Fund.....	247,238 19		247,238 19			
Motor Vehicle Fund.....	3,035,387 43			3,035,387 43	3,035,387 43	
Pay of traffic officers.....	470,572 41		470,572 41			
Motor Vehicle Fuel Fund.....	7,356,091 93			7,356,091 93	7,356,091 93	
Refund of tax (Motor Vehicle Fuel Fund).....	1,372,214 25		1,372,214 25			
Repayment of bank deposits.....	249 53		249 53			
Ballot Paper Revolving Fund.....	3,304 25		3,304 25			
Veterans' Welfare Board.....	4,141,615 29		4,099,865 97	41,749 32	41,749 32	
Reimbursement to counties, etc., account bonded debt.....	572,123 80		257 59	571,866 21	571,866 21	
Premiums on surety bonds.....	2,205 00		65 67	2,079 33	2,079 33	60 00
Compensation benefits.....	46,274 62			41,778 36	41,778 36	4,496 26
Expenses, Commission on Reform of Criminal Procedure.....	219 28		219 28		219 28	
Sundry claims.....	215,181 56				215,181 56	
Capital Building and Grounds.....	15,274 91		9 00	14,798 64	15,265 91	
Mount Diablo Park.....	8 70				8 70	
Memorial Battle of San Pasqual.....	3,968 89		6 90	3,961 99	3,961 99	
Mission S. F. de Solano.....	1,007 78			1,007 78	1,007 78	
John Muir Trail.....	560 81			560 81	560 81	
Nevada Transcontinental Exposition.....	144 13			144 13	144 13	
Official advertising.....	1,104 31			951 72	951 72	152 59
Rental of state offices.....	143,800 54		12,969 73	130,830 81	130,830 81	
Sutter's Fort.....	3,584 71			3,584 71	3,584 71	
Expenses county treasurers.....	1,070 13			1,070 13	1,070 13	
Release of canceled warrants.....	6,005 57		6,005 57			
Miscellaneous expenditures from Emergency Fund.....	400,591 68		303,040 55	7,349 87	7,349 87	201 26
Totals.....	\$111,117,493 30	\$27,508,566 38	\$53,985,459 35	\$24,824,921 72	\$78,756,381 07	\$4,798,545 85

*Actual state expenditures for the 76th fiscal year were \$71,832,752.06, shown on last year's statement, plus the \$4,798,545.85 shown in this statement as claims of "Previous year." Total:

\$76,631,297.91 for the 76th fiscal year.

Total cost of government for the 77th fiscal year is \$78,798,545.85, plus estimated amount of \$2,565,234.81 for unpaid claims presented after June 30, 1926, at which time the State books are closed.

Total \$81,363,780.66 for the 77th fiscal year.

EXHIBIT B.

Statement Showing Cost of State Government by Fiscal Years Since July 1, 1921.

	Seventy-third fiscal year ending June 30, 1922	Seventy-fourth fiscal year ending June 30, 1923	Seventy-fifth fiscal year ending June 30, 1924	Seventy-sixth fiscal year ending June 30, 1925
LEGISLATIVE:				
Assembly.....	\$75 00	\$149,465 73	-----	\$145,651 48
Senate.....	398 75	102,529 00	-----	88,340 73
Legislative, printing, mailing, etc.....	25,786 06	157,221 60	\$348 35	133,846 00
Legislative Counsel Bureau.....	14,764 38	14,549 46	5,792 77	11,476 09
JUDICIAL:				
Supreme Court.....	142,346 49	154,971 15	129,040 58	136,227 51
District Courts of Appeal.....	183,888 85	185,448 16	178,423 82	-----
First District.....	-----	-----	-----	72,003 93
Second District.....	-----	-----	-----	69,891 72
Third District.....	-----	-----	-----	38,827 18
Superior Judges, salaries.....	330,937 30	340,152 60	358,596 85	365,264 42
EXECUTIVE:				
Governor.....	48,779 63	46,584 33	39,272 83	51,922 72
Lieutenant Governor.....	4,000 00	4,000 00	4,000 00	4,000 00
Administrative:				
Department of Finance.....	303,939 80	345,417 07	306,383 94	325,420 88
Division of Motor Vehicles.....	895,710 01	771,803 78	890,337 54	916,757 25
Division of Printing.....	75,082 62	154,128 07	82,428 13	517 94
Division of Libraries.....	144 151 93	151,367 54	96,727 60	105,521 52
Secretary of State.....	65,193 95	151,206 24	69,347 76	112,876 97
Controller.....	125,803 08	130,875 84	113,249 68	136,442 60
Treasurer.....	29,538 37	30,843 37	30,821 10	31,603 77
Attorney General.....	66,575 56	89,338 06	88,595 67	99,687 78
Surveyor General.....	32,262 22	29,968 08	27,659 66	28,060 94
Board of Equalization.....	59,602 52	58,174 57	49,980 96	64,516 39
REGULATIVE:				
Railroad Commission.....	508,145 15	526,215 69	383,025 94	395,337 98
Superintendents of Banks.....	154,029 69	197,926 60	202,166 03	195,559 27
Insurance Commissioner.....	62,322 70	77,197 63	68,126 46	65,680 74
Board of Health.....	339,390 00	473,187 43	376,545 47	546,933 88
Corporation Commissioner.....	150,563 50	194,821 58	163,133 18	181,180 83
Building and Loan Commissioner.....	12,767 58	13,379 86	14,477 72	16,048 87
Board of Chiropractic Examiners.....	-----	4,032 17	1,097 22	11,489 87
Board of Embalmers.....	-----	-----	508 76	2,172 00
Board of Pharmacy.....	-----	127 50	46,677 81	56,667 97
Board of Medical Examiners.....	77,492 18	90,355 60	38,520 19	44,470 14
Board of Optometry.....	3,930 66	8,604 48	3,530 00	4,127 33
Board of Osteopathic Examiners.....	-----	5,775 05	6,943 83	7,516 99
Board of Dental Examiners.....	14,335 07	17,739 37	9,412 93	22,010 97
Examiners in Veterinary Medicine.....	276 42	351 28	52 90	96 12
Board of Bar Examiners.....	5,661 44	7,521 82	7,644 07	7,754 48
Board of Architecture, Northern District.....	2,917 90	2,210 68	2,411 50	2,270 55
Board of Architecture, Southern District.....	2,671 15	2,544 70	2,518 94	2,261 92
Civil Service Commission.....	43,637 49	42,112 46	32,520 41	35,516 76
Eureka Harbor Commission.....	3,799 60	3,825 20	3,850 95	3,818 50
San Diego Harbor Commission.....	-----	-----	1,035 93	977 20
Real Estate Commission.....	113,473 05	141,488 60	114,675 43	117,305 65
Department of Labor and Industrial Relations—				
Division of Workmen's Compensation, Insurance				
and Safety.....	302,084 03	416,664 54	236,351 25	265,290 76
Division of Labor.....	108,433 35	181,028 80	130,773 14	150,020 16
Division of Immigration and Housing.....	73,554 40	74,490 16	57,347 04	64,855 58
Division of Industrial Welfare.....	41,136 37	53,652 56	24,852 83	20,493 13
Department of Public Works—				
Division of Water Rights.....	100,236 91	117,262 03	98,110 89	94,497 96
Athletic Commission.....	-----	-----	-----	11,005 27
DEFENSIVE:				
National Guard.....	288,230 83	363,044 91	200,146 78	236,766 18
High School Cadets.....	6,883 62	36,622 40	7,021 49	12,576 04
CONSTRUCTIVE:				
San Francisco Harbor Commission.....	1,720,309 95	2,158,991 92	1,627,766 80	1,883,798 45
San Francisco State Building.....	138,592 87	251,322 92	1,507 21	12,267 75
Sacramento State Building.....	-----	-----	-----	-----
Department of Public Works.....	333,341 90	348,123 55	13,934 88	18,268 85
Division of Architecture and Division of Engineering.....	-----	-----	-----	-----
Division of Engineering.....	-----	-----	20,067 33	26,287 38
Division of Engineering and Irrigation.....	-----	-----	99,406 12	248,034 45
Division of Highways.....	3,809,273 69	5,187,082 76	5,979,242 48	8,867,263 16

EXHIBIT B—Continued.

Statement Showing Cost of State Government by Fiscal Years Since July 1, 1921.

	Seventy-third fiscal year ending June 30, 1922	Seventy-fourth fiscal year ending June 30, 1923	Seventy-fifth fiscal year ending June 30, 1924	Seventy-sixth fiscal year ending June 30, 1925
EDUCATIONAL:				
Department of Education.....	\$172,700 39	\$192,394 92	\$254,940 13	\$237,300 37
Superintendent of Public Instruction.....	52,234 13	50,567 04	41,328 16	44,881 87
Elementary schools.....	13,105,604 57	13,774,520 00	14,639,484 69	16,128,121 58
High schools.....	2,803,092 35	3,306,031 44	3,765,214 24	4,217,691 75
Junior colleges.....		21,300 00	112,600 00	129,900 00
State University.....	3,946,895 91	5,602,832 78	5,267,608 32	5,301,271 55
Chico Teachers College.....	126,026 84	124,295 87	120,943 90	116,919 31
Fresno Teachers College.....	151,907 81	136,899 51	142,243 04	171,890 83
Humboldt Teachers College.....	98,180 02	50,379 71	44,542 85	52,641 07
San Diego Teachers College.....	155,027 61	196,694 39	164,687 26	135,279 71
San Francisco Teachers College.....	311,846 14	178,774 89	172,431 79	201,770 21
San Jose Teachers College.....	225,001 34	247,337 48	369,631 19	265,073 92
Santa Barbara Teachers College.....	101,935 94	109,845 32	89,881 09	100,692 49
California Polytechnic School.....	180,953 28	187,270 11	61,180 81	71,012 60
California Schools for Deaf and Blind.....	184,044 95	204,849 59	160,857 48	302,300 60
Hastings College of Law.....	9,400 00	11,755 43	2,400 00	9,400 00
School textbooks.....	274,553 61	264,065 13	275,245 35	321,756 09
Teachers' pensions.....	340,236 60	317,232 22	288,897 52	323,166 29
Investigation of agricultural instruction.....	3,439 67	4,383 22	5 00	
Miscellaneous expenditures from the Emergency Fund.....		11,648 86	2,254 74	
DEVELOPMENTAL:				
State Agricultural Society.....	190,076 89	212,021 93	156,702 75	143,089 82
Mining Bureau.....	226,143 95	254,908 72	187,310 33	197,895 72
Department of Agriculture.....	657,489 70	859,082 99	810,702 58	1,257,318 06
Foot and mouth disease.....			279,304 78	2,229,106 00
Premiums, agricultural fairs.....	26,454 40	25,000 00	25,000 00	25,000 00
Fish and Game Commission.....	590,581 69	566,093 11	471,037 13	603,725 00
Reclamation Board.....	996,007 40	380,300 91	2,040,563 98	2,177,581 42
Los Angeles Exposition.....	33,348 01	35,953 28	31,026 88	34,330 10
Land Settlement Board.....				
PROTECTIVE:				
Board of Forestry.....	98,123 09	77,899 37	77,963 15	127,548 39
Fire trails.....	19,949 27	29,119 44	13,646 89	17,048 16
Humboldt Redwood Park.....			67 14	2,634 01
California Redwood Park.....	34,437 25	35,196 64	31,757 45	32,931 39
Lassen National Park.....			8,486 86	2,366 14
Purchase of timber land.....	203,224 91	84,548 34	6,042 60	5,384 48
Marshall Monument.....	1,166 95	1,260 30	900 00	1,200 00
State Buildings at San Diego.....	2,462 06	6,254 68	4,609 20	4,536 04
Los Angeles Flood Control.....	300,000 00	300,000 00	300,000 00	300,000 00
Sacramento River.....	500,000 00	500,000 00	400,000 00	500,000 00
Protection, Los Angeles and Long Beach Harbors.....	580,000 00			
BENEVOLENT:				
Veterans' Home.....	261,388 59	306,709 90	282,396 90	268,998 92
Women's Relief Corps Home.....	51,080 22	22,044 56	19,263 89	17,266 28
Home for Adult Blind.....	100,772 99	125,051 94	181,793 44	98,240 63
Orphans, half-orphans, etc.....	1,377,830 49	1,463,659 06	1,437,179 71	1,477,681 71
Deporting orphans.....				
CURATIVE:				
Board of Charities and Corrections.....	40,135 72	39,122 15	19,869 60	25,253 88
Department of Institutions.....	14,303 63	12,173 82	49,805 43	23,314 18
Agnews Hospital.....	513,476 91	543,998 25	586,878 96	522,788 28
Mendocino Hospital.....	400,127 04	440,277 66	362,066 48	485,888 47
Napa Hospital.....	814,553 16	849,876 02	684,593 94	696,243 75
Norwalk Hospital.....	375,279 01	371,382 60	427,417 32	432,274 63
Sonoma State Home.....	517,356 98	609,729 86	624,572 06	659,812 97
Southern California Hospital.....	705,977 98	689,609 54	630,701 91	736,103 51
Stockton Hospital.....	731,292 26	817,531 35	778,746 79	843,903 14
Industrial Farm for Women.....	59,902 00	63,935 20	1,939 95	1,804 00
Pacific Colony.....	36,123 84	12,378 95		51,154 35
Transportation of prisoners and insane and deportation of insane.....	153,381 86	165,768 68	165,836 05	216,073 24
CORRECTIVE:				
Whittier State School.....	284,754 25	329,094 61	245,640 52	213,780 15
Preston School of Industry.....	347,570 68	401,465 77	279,994 43	330,841 89
Training School for Girls.....	137,225 28	155,376 37	109,392 35	129,827 60

EXHIBIT B—Continued.

Statement Showing Cost of State Government by Fiscal Years Since July 1, 1921.

	Seventy-third fiscal year ending June 30, 1922	Seventy-fourth fiscal year ending June 30, 1923	Seventy-fifth fiscal year ending June 30, 1924	Seventy-sixth fiscal year ending June 30, 1925
PENAL:				
Bureau of Criminal Identification.....	\$22,973 20	\$24,237 60	\$23,962 20	\$25,289 86
Prison Directors.....	21,213 19	19,555 15	17,371 58	20,961 92
Advisory Pardon Board.....		2,310 38	1,564 00	
San Quentin Prison.....	580,636 61	731,043 30	691,623 89	859,470 72
Folsom Prison.....	421,682 39	392,454 61	370,162 81	374,062 62
Arrest of criminals outside state.....	33,891 05	20,807 76	21,096 16	34,756 58
Payment of rewards for capture.....		500 00		250 00
BONDS:				
Redemption.....	595,000 00	950,000 00	950,000 00	835,000 00
Interest.....	3,362,162 50	3,552,080 00	4,001,540 00	4,150,480 00
Commission on sale.....	393,840 00			83,000 00
MISCELLANEOUS:				
Motor Vehicle Fund to counties.....	3,027,320 84	3,786,595 47	4,878,394 72	2,837,672 89
Motor Vehicle Fuel Fund to counties.....			2,766,943 03	6,354,611 74
Pay of traffic officers.....			112,789 03	323,768 30
Maintenance of fire boats in San Francisco Harbor.....		69,669 93	15,071 06	
Reimbursement to counties, etc., account bonded debt.....	852,026 13	629,734 64	618,755 12	552,362 55
Payment of premiums on surety bonds.....	2,598 77	2,256 04	2,211 60	2,212 05
Compensation benefits.....	14,743 47	25,953 82	29,782 16	44,523 81
Capitol Building and Grounds.....	7,111 03	752 00	6,324 08	1,723 00
Lighting system, Capitol Grounds.....		1,606 12		
Official advertising.....	428 72	535 19	614 40	1,581 66
Rent of state offices.....	117,823 85	197,067 77	112,932 24	105,258 42
Napa State Farm.....			746 33	
Executive Mansion, repairs.....		2,417 74	64 00	
Historical Survey Commission.....	5,143 93	8,630 72		
Printing, various offices.....	411 85	1,382 72		
Printing, etc., state bonds.....	9,139 39	6,111 58		
County treasurers, traveling expenses.....	1,642 76	2,130 60		
Expense Pio Pico Mansion.....	600 00	150 00		
Sundry claims.....		236,243 58		215,181 56
Miscellaneous expenditures from the Emergency Fund.....			216 24	201 26
Veterans' Welfare Board.....	47,760 55	247,022 15	204,590 72	86,346 78
Memorial Battle of San Pasqual.....				1,023 00
Mission San Francisco de Solano.....	473 42		732 34	1,630 76
Expenses presidential electors.....				686 70
Nevada Transcontinental Exposition.....				
Expenses, Commission on Reform of Criminal Procedure.....				
Mount Diablo Park.....				
John Muir Trail.....				
Sutter's Fort.....				
Expenses, State Representatives to Washington, D. C.....	750 00			
James W. Marshall's Blacksmith Shop.....	10 75			
Panama California International Exposition.....	15 45			
Fort Ross.....	697 00			
Survey, etc., cost of irrigating lands in Siskiyou County.....	5,036 91			
Totals	\$54,341,610 36	\$60,755,821 74	\$64,024,687 87	\$76,534,167 60

GENERAL SUMMARY OF THE FUNDS.

Exhibit C. Showing the Condition of the Several Funds June 30, 1925.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Accident Prevention Fund.....	\$123,707 57	\$5,248 87	\$128,956 44
Adult Blind Fund.....	226 43	545 00	771 43
Agnews Hospital Contingent Fund.....	924 63	497 00	1,421 63
Agricultural Society Contingent Fund.....	28,208 41		28,208 41
Aircraft Operators' Fund.....	119 10		119 10
Architectural Revolving Fund.....	5,936 31	1,155 00	7,091 31
Ballot Paper Revolving Fund.....	6,377 42		6,377 42
Banking Fund.....	137,085 14	13,386 30	150,471 44
Bar Examination Fund.....	17,597 88		17,597 88
Bond Investment Fund.....			
Building and Loan Inspection Fund.....	16,852 37	1,027 40	17,879 77
California Irrigation Board Revolving Fund.....	4,840 00		4,840 00
Cattle Protection Fund.....	31,392 41	2,125 00	33,517 41
Chemistry Fund.....	344 50	4,672 00	5,016 50
Chico Teachers College Contingent Fund.....	115 03		115 03
Chiropractic Examiners' Fund.....	33,440 74		33,440 74
Chiropractic Examiners' Trust Fund.....			
Compensation Insurance Fund.....	121,820 69	2,103 02	123,923 71
Corporation Commission Fund.....	716,519 22	14,651 38	731,170 60
Corporation Commission Trust Fund.....			
Court of Appeal, First District, Library Fund.....	1,540 32		1,540 32
Court of Appeal, Second District, Library Fund.....	3,187 65		3,187 65
Court of Appeal, Third District, Library Fund.....	776 20		776 20
Deaf and Blind Schools Contingent Fund.....	183 29		183 29
Dentistry Fund.....	25,222 33	516 25	25,738 58
Detective License Fee Fund.....	6,053 17		6,053 17
Dissolved Savings Bank Fund.....	16,360 70		16,360 70
Education, Department of, Contingent Fund.....	23,650 20		23,650 20
Embalmers' Fund.....	17,144 41		17,144 41
Estates of Deceased Persons Fund.....	48,754 68	74 63	48,829 31
Fish Exchange Fund.....	34,128 75	100 00	34,228 75
Fish and Game Preservation Fund.....	239,113 62	29,035 58	268,149 20
Folsom Hospital Contingent Fund.....	179 00		179 00
Folsom Prison Fund.....	383 98		383 98
Forestry, Board of, Fire Prevention Fund.....	3,259 57	1,535 78	4,795 35
Fresno Teachers College Contingent Fund.....	106 93		106 93
General Fund.....	16,028,330 56	647,207 34	16,675,537 90
Girls, Training School for, Contingent Fund.....	19 63	10 26	29 89
Grain Standardization Fund.....	616 67		616 67
High School Fund.....	878 25		878 25
Highway Commission General Fund.....	283,183 58		283,183 58
Highway Fund No. 1.....			
Highway Interest and Sinking Fund No. 1.....			
Highway Fund No. 2.....	456,798 36	23 00	456,821 36
Highway Interest and Sinking Fund No. 2.....			
Highway Fund No. 3.....	1,871,978 78	16,297 59	1,888,276 37
Highway Interest and Sinking Fund No. 3.....			
Humboldt Teachers College Contingent Fund.....	144 32		144 32
India Basin Fund.....	451 28		451 28
India Basin Sinking Fund.....			
Industrial Accident Fund.....	1,073 80		1,073 80
Industrial Farm for Women Contingent Fund.....	58 69		58 69
Industrial Rehabilitation Fund.....	3,323 29		3,323 29
Insurance Commissioner's Special Fund.....	71,871 48	4,863 00	76,734 48
Interest and Sinking Fund.....		70,717 50	70,717 50
Junior College Fund.....	281,817 29		281,817 29
Jute Revolving Fund.....	63,398 23		63,398 23
Labor Bureau Contingent Fund.....	6,447 33	3,944 79	10,392 12
Land Settlement Fund.....	12,659 19	765 00	13,424 19
Library Fund.....	20,229 71	8,055 22	28,284 93
Los Angeles Normal School Building and Improvement Fund.....	3 32		3 32
Market Commission Fund.....	14 17		14 17
Meat Hygiene Fund.....	9,249 04	354 03	9,603 07
Medical Examiners' Contingent Fund.....	163,806 81	1,745 50	165,552 31
Medical Examiners' Trust Fund.....	8,873 25	107 00	8,980 25
Mendocino Hospital Contingent Fund.....	134 42	104 82	239 24
Mining Bureau Fund.....	2,199 03		2,199 03
Motor Vehicle Fund.....	6,179,336 30	75,102 10	6,254,438 40
Motor Vehicle Fuel Fund.....	218,692 87	1,853 02	220,545 89
Motor Vehicle Testing Fee Fund.....	2,644 00		2,644 00
Napa Hospital Contingent Fund.....	11,760 91		11,760 91
Nautical School Fund.....	24,957 10		24,957 10
Needles School District Bond Fund.....	183 75		183 75
Norwalk Hospital Contingent Fund.....	1,167 58	1,308 00	2,475 58
Nurses' Examination and Registration Fund.....	41,577 48	490 00	42,067 48
Optomety Fund.....	2,348 44	166 62	2,515 06
Osteopathic Examiners' Contingent Fund.....	9,847 63	265 00	10,112 63

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit C. Showing the Condition of the Several Funds June 30, 1925—Continued.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Pacific Colony Contingent Fund	\$27,990 87		\$27,990 87
Panama-California International Exposition Fund	11 88		11 88
Panama-Pacific International Exposition Fund	14,064 56		14,064 56
Pharmacy Board Contingent Fund	107,757 06	\$2,655 63	110,412 69
Pharmacy Board Poison Law Fund	28,293 83		28,293 83
Petroleum and Gas Fund	50,024 71	3,733 33	53,758 04
Polytechnic School Contingent Fund	15 50	120 00	135 50
Predatory Animal Control Fund			
Preston School of Industry Contingent Fund	121 86	265 08	386 94
Printing Fund	36,371 57		36,371 57
Prisoners' Fund	80 81		80 81
Purchasing Department Revolving Fund	100,749 73	1,040 00	101,789 73
Railroad Commission Fund	6,064 54		6,064 54
Railroad Commission Trust Fund			
Railway Tax Fund	30,251 36		30,251 36
Real Estate Commission Fund	141,994 06	5,777 53	147,771 59
Receivers' Fund	8,434 56		8,434 56
Reclamation Board Revolving Fund	3,397 28		3,397 28
Sacramento State Building Fund	200,913 58	222 97	201,136 55
Sacramento State Building, Interest and Sinking Fund	362 33		362 33
Sacramento Drainage District Fund	140 73		140 73
Sacramento and San Joaquin Drainage District Fund 1	53,452 00	1,621 67	55,073 67
Sacramento and San Joaquin Drainage District Fund 2	*798,513 09	798,513 09	
Sacramento and San Joaquin Drainage District Fund 3	6,815 49		6,815 49
Sacramento and San Joaquin Drainage District Fund 4	3,209 81		3,209 81
Sacramento and San Joaquin Drainage District Fund 5			
Sacramento and San Joaquin Drainage District Fund 6	*8,860,773 89	8,862,032 26	1,258 37
Sacramento and San Joaquin Drainage District Fund 7	*421,347 81	421,347 81	
Sacramento and San Joaquin Drainage District Fund 8	*87,592 19	87,592 19	
Sacramento and San Joaquin Drainage District No. 6 Emergency Fund	155,654 58	1,665 95	157,320 53
San Diego Harbor Improvement Fund	8,130 17		8,130 17
San Diego Teachers College Contingent Fund	50 48		50 48
San Francisco Harbor Improvement Fund	1,282,145 82	266 82	1,282,412 64
San Francisco State Building Fund			
San Francisco State Building Sinking Fund			
San Francisco Seawall Fund No. 2			
San Francisco Seawall Sinking Fund No. 2			
San Francisco Seawall Fund No. 3	1,776,488 62	1,257 55	1,777,746 17
San Francisco Seawall Sinking Fund No. 3			
San Francisco Teachers College Contingent Fund	3,738 00		3,738 00
San Jose Harbor Improvement Fund	2,495 27		2,495 27
San Jose Normal School Contingent Fund	108 60		108 60
San Quentin Prison Fund	1,374 80	1,860 83	3,235 63
San Quentin Prison Manufacturing Revolving Fund	33,221 72		33,221 72
Santa Barbara Teachers College Contingent Fund	360 92		360 92
School Fund	147,267 27		147,267 27
School Book Fund	23,930 53		23,930 53
School Land Fund	133,655 19	38 44	133,693 63
School Land Deposit Fund	4,780 00		4,780 00
Signal Device Testing Fee Fund	2,280 00		2,280 00
Sixth District Agricultural Association Contingent Fund			
Sixth District Agricultural Association Trust Fund	2,158 75		2,158 75
South San Diego Contingent Fund	5,083 96	732 44	9,816 40
Southwestern California Hospital Contingent Fund	*255 65	1,812 68	1,557 03
Statutes Registration Board Contingent Fund	414 92		414 92
Stanford Athletic Fund	7,472 22	751 85	8,224 07
Stanford Athletic Fund	6,123 00	7,877 00	14,000 00
State Bar Association Fund	5,810 35		5,810 35
State Bar Association Fund	5,748 81	2,320 50	8,078 31
State Bar Association Contingent Fund	6,218 33		6,218 33
State Capitol Building and Grounds Revolving Fund	837 92	126 60	964 52
State Capitol Library Fund			
Tax Levy Fund			
Teachers' Retirement Fund	16,577 41	858 34	17,435 75
Teachers' Retirement Salary Fund	1,066 18		1,066 18
Teachers' Fund	2,711 28		2,711 28
Teachers' Welfare Fund	340 43		340 43
Terrace Club Association Fund	290 20		290 20
Transfer and Comptroller's Expense Fund	161,803 17		161,803 17
United States Forest Reserve's Fund			
University Fund			
University of California Building Interest and Sinking Fund			
Veterans' Department Contingent Fund	6,938 52		6,938 52
Veterans' Home Department Maintenance Fund	144,013 67		144,013 67
Veterans' Home Department House Building Fund	1,513,234 50		1,513,234 50

*Debit balance.

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit C. Showing the Condition of the Several Funds June 30, 1925—Continued.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Veterans' Welfare Fund.....			
Veterinary Medicine Examiners' Contingent Fund.....	\$799 64	\$34 31	\$833 95
Vocational Education Fund.....	333,018 01	451 75	333,469 76
Vocational Rehabilitation Fund.....	24,768 97		24,768 97
War Bond Fund.....	2,829 76		2,829 76
Warehouse Standardization Fund.....		125 00	125 00
Water Commission Revolving Fund.....	9,234 90	1,133 03	10,367 93
Whittier School Contingent Fund.....	1,261 13		1,261 13
Athletic Commission Fund.....	47,473 68	1,842 77	49,316 45
Board Equalization Emblem Revolving Fund.....	4,817 19		4,817 19
Marblehead Land Company Condemnation Fund.....	300 00		300 00
Norwalk Hospital Cattle Fund.....	1,514 25		1,514 25
Highway Maintenance Fund.....	2,536,818 54	2,709 51	2,539,528 05
Total amount in state treasury.....	\$36,696,908 97	\$11,120,848 93	\$37,649,275 27
Less debit balances.....	10,168,482 63		
	\$26,528,426 34		

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit D. Showing the Condition of the Several Funds June 30, 1926.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Accident Prevention Fund	\$192,358 41	\$6,191 46	\$198,549 87
Adult Blind Home Revolving Fund	24,382 27	536 90	24,919 17
Aircraft Operators' Fund	119 10		119 10
Architectural Revolving Fund	4,394 52	2,970 00	7,364 52
Athletic Commission Fund	178,740 81	600 00	179,340 81
Ballot Paper Revolving Fund	5,563 88		5,563 88
Banking Fund	109,298 48	13,251 86	122,550 34
Banks, Superintendent of, Bond Investigation Trust Fund	121,813 67	935 00	122,748 67
Bar Examination Fund	20,990 92		20,990 92
Bond Investment Fund			
Building and Loan Inspection Fund	13,482 82	333 70	13,816 52
Cannery Inspection Fund	2,710 13	3,887 26	6,597 39
Cattle Protection Fund	38,216 31	2,375 00	40,591 31
Chemistry Fund	2,795 91	2,711 47	5,507 38
Chiropractic Examiners' Fund	28,058 10		28,058 10
Compensation Insurance Fund	51,565 18	149,501 21	201,066 39
Corporation Commission Fund	738,458 13	20,163 12	758,621 25
Cottonseed Certification Fund			
Dentistry Fund	24,569 07	1,355 41	25,924 48
Detective License Fee Fund	7,396 08		7,396 08
Dissolved Savings Bank Fund	19,784 45		19,784 45
Education, Department of, Contingent Fund	41,180 98		41,180 98
Embalmers' Fund	18,303 10		18,303 10
Equalization, Board of, Emblem Revolving Fund	4,821 89		4,821 89
Equalization, Board of, License Plate Fund	3,371 56		3,371 56
Estates of Deceased Persons Fund	50,433 70	57 47	50,491 17
Fish Exchange Fund	48,490 38	975 00	49,465 38
Fish and Game Preservation Fund	308,679 36	30,255 02	338,934 38
Forestry, Board of, Fire Prevention Fund	3,896 72	4,113 00	8,009 72
General Fund	22,738,999 20	686,702 80	23,425,702 00
Grain Standardization Fund	407 33		407 33
High School Fund	350 85		350 85
Highway Commission General Fund	216,345 12		216,345 12
Highway Fund No. 1			
Highway Interest and Sinking Fund No. 1			
Highway Fund No. 2			
Highway Interest and Sinking Fund No. 2			
Highway Fund No. 3	950,328 97	300 00	950,628 97
Highway Interest and Sinking Fund No. 3			
Highway Maintenance Fund	2,699,029 67		2,699,029 67
India Basin Fund	451 28		451 28
India Basin Sinking Fund			
Industrial Accident Fund	492 70		492 70
Industrial Farm for Women Contingent Fund	58 69		58 69
Industrial Rehabilitation Fund	3,323 29		3,323 29
Insurance Commissioner's Special Fund	64,723 06	4,105 68	68,828 74
Interest and Sinking Fund		70,717 50	70,717 50
Junior College Fund	377,136 96		377,136 96
Jute Revolving Fund	2,871 33		2,871 33
Land Settlement Fund	100,297 77	1,018 94	101,316 71
Library Fund	25,203 38	6,595 24	31,798 62
Los Angeles Normal School Building and Improvement Fund	3 32		3 32
Marine and Lumber Company, etc., Condemnation Fund	300 00		300 00
Marine Hospital Fund	84 34	8,513 75	8,598 09
Medical Examiners' Contingent Fund	186,390 92	1,810 00	188,200 92
Medical Examiners' Trust Fund	7,845 25		7,845 25
Mining Bureau Fund	2,386 28		2,386 28
Mining Bureau License Fund	87 17	215 87	303 04
Motor Vehicle Fund	6,702,146 04	84,675 12	6,786,821 16
Motor Vehicle Fuel Fund	333,664 92	31,415 60	365,080 52
Motor Vehicle Testing Fee Fund	2,850 00		2,850 00
Norwalk District Bond Fund	183 75		183 75
Norwalk Hospital Fund	3,987 78		3,987 78
Norwalk Hospital and Registration Fund	51,269 83	1,015 00	52,284 83
Oceland Dairy Enforcement and Dairy Control Fund			
Optical Fund	3,167 75	280 00	3,447 75
Optical Examiners' Contingent Fund	5,145 91	630 00	5,775 91
Patent Contingent Fund	27,900 87		27,900 87
Patent Contingent National Exposition Fund	14,004 56		14,004 56
Petroleum Contingent Fund	20,097 05	8,761 03	28,858 08
Pharmacy Board Contingent Fund	134,448 40	2,281 34	136,729 74
Pharmacy Board Poison Law Fund	27,132 58		27,132 58
Printing Fund	43,258 25	31,270 35	74,528 60
Printing Fund	115 16		115 16
Purcell Department Revolving Fund	121,273 24	1,105 00	122,378 24
Railroad Contingent Fund	11,579 92		11,579 92
Railroad Fund	30,251 36		30,251 36
Real Estate Commission Fund	138,995 16	7,277 97	146,273 13

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit D. Showing the Condition of the Several Funds June 30, 1926—Continued.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Receivers' Fund	\$8,434 56		\$8,434 56
Reclamation Board Revolving Fund	3,933 11		3,933 11
Sacramento State Building Fund	11		11
Sacramento State Building Interest and Sinking Fund	124 28		124 28
Sacramento and San Joaquin Drainage District Fund 1	22,858 61	\$3,408 67	26,267 28
Sacramento and San Joaquin Drainage District Fund 2	*840,351 18	840,351 18	
Sacramento and San Joaquin Drainage District Fund 3	6,431 38		6,431 38
Sacramento and San Joaquin Drainage District Fund 4	3,209 81		3,209 81
Sacramento and San Joaquin Drainage District Fund 5			
Sacramento and San Joaquin Drainage District Fund 6	*10,177,526 09	10,178,784 46	1,258 37
Sacramento and San Joaquin Drainage District Fund 7	*421,431 55	421,431 55	
Sacramento and San Joaquin Drainage District Fund 8	*95,117 69	95,171 69	
Sacramento and San Joaquin Drainage District No. 6 Emergency Fund	106,578 21		106,578 21
San Diego Harbor Improvement Fund	9,083 92		9,083 92
San Francisco Harbor Improvement Fund	1,784,279 77		1,784,279 77
San Francisco State Building Sinking Fund			
San Francisco Seawall Sinking Fund No. 2			
San Francisco Seawall Fund No. 3	723,169 35		723,169 35
San Francisco Seawall Sinking Fund No. 3			
San Jose Harbor Improvement Fund	2,495 27		2,495 27
San Quentin Prison Manufacturing Revolving Fund	27,808 15		27,808 15
School Fund	155,061 08		155,061 08
School Book Fund	122,866 74		122,866 74
School Land Fund	91,766 04	58 25	91,824 29
School Land Deposit Fund	4,760 00		4,760 00
Signal Device Testing Fee Fund	2,095 00		2,095 00
Sixth District Agricultural Association Trust Fund	2,158 75		2,158 75
Stallion Registration Board Contingent Fund	391 12		391 12
Standard Apple Fund	4,551 71	535 72	5,087 43
Standardization Fund	12,046 16	15,137 33	27,183 49
State University Fund	26,553 78	11,486 99	38,040 77
Tax Land Fund	756 31		756 31
Teachers' Permanent Fund	40,903 85	1,061 66	41,965 51
Teachers' Retirement Salary Fund	1,671 33		1,671 33
Testing Fee Fund	2,711 28		2,711 28
Torrens Title Assurance Fund	1,482 62		1,482 62
Transfer and Operators' License Fund	161,803 17		161,803 17
United States Forest Reserve Fund		12,376 57	12,376 57
University Fund			
University California Building Interest and Sinking Fund			
Veterans' Dependents Education Fund	6,938 52		6,938 52
Veterans' Farm and Home Building Fund	469,936 64	4,530 36	474,467 00
Veterans' Home, Support and Maintenance Fund	94,713 64	12,382 35	107,095 99
Veterinary Medicine Examiners' Contingent Fund	732 79	108 84	841 63
Vocational Education Fund	394,618 29		394,618 29
Vocational Rehabilitation Fund	7,353 45		7,353 45
War Bond Fund	2,829 76		2,829 76
Water Commission Revolving Fund	8,040 03	404 17	8,444 20
Woman's Relief Corps Trust Fund	5,330 61		5,330 61
Total amount in state treasury	\$41,433,093 63	\$12,786,232 86	\$42,684,845 98
Less debit balances	11,534,480 51		
	\$29,898,613 12		

*Debit balances.

GENERAL SUMMARY OF THE FUNDS.—Continued.

EXHIBIT E. Showing the Condition of the Several Funds together with the Receipts by and Disbursements from the Several Funds for the Seventy-sixth Fiscal Year ending June 30, 1925.

Fund	Balance July 1, 1924	Cash receipts	Transfer and canceled warrant receipts	Total of balance and receipts	Register disbursements	Transfer disbursements	Balance June 30, 1925
Accident Prevention Fund	\$1,306 34	\$150,507 51		\$151,813 85	\$28,106 28		\$123,707 57
Adopted Fund	39,731 40	54,575 80		94,307 20	94,080 97		226 43
Advisory Historical Contingent Fund	12,175 43	119,353 90		131,529 42	130,904 79		624 63
Advisory Literary Contingent Fund	43,979 65	97,086 10		141,065 75	115,457 34		28,608 41
Advisory Scientific Fund	119 10			119 10			119 10
Advisory Technical Revolving Fund	8556 90	90,620 86		91,477 76	85,541 45		5,936 31
Advisory Commission Fund		59,283 95		59,283 95	11,810 27		47,473 68
Baker-Piper Revolving Fund	25,151 29	38,632 59		63,783 88	57,406 46		6,377 42
Barrage Fund	111,329 64	242,537 00		353,866 64	216,781 50		137,085 14
Barrage Prevention Fund	15,150 45	10,605 00		25,755 45	8,157 57		17,597 88
Barrage Hydraulic Fund							
Barrage and Lock Inspection Fund	15,260 10	17,809 84		33,069 94	16,217 57		16,852 37
California Engineers in Board Revolving Fund	4,840 00			4,840 00			4,840 00
California Engineers School Contingent Fund	535 75	1,278 05		1,613 80	1,598 30		15 50
California School for Deaf and Blind Contingent Fund	508 90	3,768 38		4,337 28	4,153 99		183 29
California Training School for Girls Contingent Fund	101 66	397 55		499 21	479 58		19 63
Carter Prevention Fund	26,811 00	99,488 05		126,299 05	94,906 64		31,392 41
Chemistry Fund	4,910 58	37,306 43		42,217 01	41,872 51		344 50
Chemistry Examiners Fund	33,211 39	12,260 00		45,471 39	12,030 65		33,440 74
Chemical Examiners Fund	400 00			400 00	400 00		
Chemical Examiners College Contingent Fund	388 06	1,457 28		1,845 34	1,730 31		115 03
Chemical Insurance Fund	90,441 93	6,399,273 53		6,489,715 46	6,373,894 77		121,820 69
Chemical Insurance Commission Fund	648,302 41	251,947 24		900,249 65	183,730 43		716,519 22
Court of Appeals, First District, Library Fund	1,490 41	1,354 61		2,845 02	1,304 70		1,540 32
Court of Appeals, Second District, Library Fund	1,457 48	3,556 00		5,013 48	1,825 83		3,187 65
Court of Appeals, Third District, Library Fund	475 85	343 75		819 60	43 40		776 20
Delective Fund	19,304 65	27,503 93		46,808 58	21,586 25		25,222 33
Delective License Fee Fund	4,662 92	1,740 00		6,402 93	349 76		6,053 17
Dissolved Savings Bank Fund	23,151 87	35,918 75		59,070 62	42,709 92		16,360 70
Department of Education Contingent Fund	9,502 62	61,432 22		70,934 84	47,284 64		23,650 20
Engineers Fund	15,769 17	3,690 74		19,459 91	2,315 50		17,144 41
Engineers, Board of, Implem. Revolving Fund	4,471 89	345 30		4,817 19			4,817 19
Estate Deceased Persons' Fund	47,121 12	184,498 20		231,619 32	182,864 64		48,754 68
Fish and Game Preservation Fund	237,838 83	618,259 20		856,098 03	616,984 41		239,113 62
Fish Exchange Fund	23,858 18	12,549 50		36,407 68	2,278 93		34,128 75
Fishermen Hospital Contingent Fund	179 00			179 00			179 00
Fishermen Pension Fund	262 25	16,413 36		16,675 61	16,291 63		383 98
Board of Forestry Fire Prevention Fund	2,865 02	46,068 58		48,933 60	45,704 03		3,229 57
Prison Teachers College Contingent Fund	172 66	4,832 50		5,005 16	4,908 23		106 93
General Fund	11,316,403 96	53,670,544 31	\$130,305 75	65,117,254 02	21,448,689 26	\$27,640,234 20	16,028,336 56

	118 08	10 439 79	10 00	10,567 87	9,951 20	616 67
Grain Standardization Fund.....						
Highway Fund No. 1.....	1,007,850 75	1,141,402 05		2,149,253 70	1,692,455 34	456,798 36
Highway Fund No. 2.....	914,927 03	8,252,836 56		9,167,763 59	7,295,784 81	1,871,978 78
Highway Fund No. 3.....	270,172 81	154,818 18		424,000 99	7,295,807 41	283,183 58
Highway Commission General Fund.....	1,529,295 77	19,577 13	6,354,611 72	7,902,484 82	5,305,666 08	2,536,818 54
Highway Maintenance Fund.....			992,000 00	992,000 00		
Highway Interest and Sinking Fund No. 1.....			1,016,250 00	1,016,250 00		
Highway Interest and Sinking Fund No. 2.....			1,953,350 00	1,953,350 00		
Highway Interest and Sinking Fund No. 3.....			4,217,944 24	4,218,575 00		
High School Fund.....	695 76	2,625 00		4,218,575 00	4,217,691 75	878 25
Humboldt Teachers College Contingent Fund.....	1,307 10	652 40		2,049 50	1,905 18	144 32
India Basin Fund.....	451 28			451 28		451 28
India Basin Sinking Fund.....			34,120 00	34,120 00	34,120 00	
Industrial Accident Fund.....	85 66	1,891 70		2,377 36	1,303 56	1,073 80
Industrial Farm for Women Contingent Fund.....	741 42	87 00		828 42	769 73	58 69
Industrial Rehabilitation Fund.....	3,323 29			3,323 29		3,323 29
Insurance Commissioner's Special Fund.....	78,614 14					71,871 48
Interest and Sinking Fund.....		60,207 35		138,821 49	66,950 01	
Junior College Fund.....	247,152 06	141,435 00		141,435 00	141,435 00	281,817 29
June Revolving Fund.....	179,789 34	281,817 29		528,969 35	171,252 06	63,398 23
Labor Bureau Contingent Fund.....	2,130 98	270,618 52		450,407 86	387,009 63	6,447 33
Land Settlement Fund.....	4,064 79	26,710 00		28,840 98	22,393 65	12,659 19
State Library Fund.....	41,724 82	61,258 54		65,323 33	52,664 14	20,229 71
Los Angeles Normal School Building and Improvement Fund.....	3 32	3,616 03	80,240 00	125,581 75	105,352 04	3 32
Market Commission Fund.....	143 87	660 52		804 39	790 22	14 17
Meat Hygiene Fund.....	16,681 89	104,674 50		121,356 39	112,107 35	9,249 04
Medical Examiners' Contingent Fund.....	146,307 70	61,326 17		207,633 87	43,827 06	163,806 81
Medical Examiners' Trust Fund.....	6,882 25	46,935 84		53,818 09	44,944 84	8,873 25
Mendocino Hospital Contingent Fund.....	1,388 12	25,574 82		26,962 94	26,828 52	134 42
Mining Bureau Fund.....	1,583 01	4,842 90		6,425 91	4,226 88	2,199 03
Motor Vehicle Fund.....	57,693 92	19,882 55		77,576 47	77,576 47	
Motor Vehicle Fund, Ch. 266-1923.....	5,401,801 41	8,034,157 06		13,435,958 47	7,256,622 17	6,179,336 30
Motor Vehicle Fuel Fund.....	88,242 22					
Motor Vehicle Testing Fee Fund.....	1,664 00	13,991,805 94		14,080,048 16	7,506,743 57	218,692 87
Marblehead Land Company Condemnation Fund.....		1,950 00		3,614 00	970 00	2,644 00
Napa Hospital Contingent Fund.....	300 00			300 00		300 00
Nautical School Fund.....	18,913 41	117,716 38		136,629 99	124,869 08	11,760 91
Needles School District Bond Fund.....	24,957 10			24,957 10		24,957 10
Norwalk Hospital Cattle Fund.....	183 75			183 75		183 75
Norwalk Hospital Contingent Fund.....		4,576 50		4,576 50		1,514 25
Nurses Examination and Registration Fund.....	176 40	44,803 15		44,979 55	43,811 97	1,167 58
Optometry Fund.....	25,436 26	24,399 14		49,835 40	8,257 92	41,577 48
Osteopathic Examiners' Contingent Fund.....	4,058 77	2,530 90		6,589 67	4,241 23	2,348 44
Pacific Colony Contingent Fund.....	9,248 14	8,585 00		17,833 14	7,985 51	9,847 63
Panama California International Exposition Fund.....	24,080 87	3,910 00		27,990 87		27,990 87
Panama Pacific International Exposition Fund.....	11 88			11 88		11 88
Petroleum and Gas Fund.....	14,064 56			14,064 56		14,064 56
Pharmacy Board Contingent Fund.....	60,291 31	134,459 84		194,751 15	144,726 44	50,024 71
Pharmacy Board Poison Law Fund.....	77,761 32	77,816 07		155,577 39	47,820 33	107,757 06
Preston School of Industry Contingent Fund.....	16,767 00	21,704 33		38,471 33	10,177 50	28,293 83
Printing Fund.....	383 75	2,415 77		2,799 32	2,677 66	121 86
	36,779 57	608,587 73		645,467 30	609,065 73	36,371 57

GENERAL SUMMARY OF THE FUNDS—Continued.

EXHIBIT E. Showing the Condition of the Several Funds together with the Receipts by and Disbursements from the Several Funds for the Seventy-sixth Fiscal Year ending June 30, 1925.—Continued.

Fund	Balance July 1, 1924	Cash receipts	Transfer and canceled warrant receipts	Total of balance and receipts	Register disbursements	Transfer disbursements	Balance June 30, 1925
Purchasing Department Revolving Fund.	\$112,221 11	\$318,971 03		\$431,192 14	\$330,442 41		\$100,749 73
Prisoners' Fund		1,109 91		1,109 91	1,029 10		80 81
Railroad Commission Fund.	1,938 56	55,018 49		56,957 05	50,892 51		6,064 54
Railway Tax Fund.	30,251 36			30,251 36		\$127,623 26	30,251 36
Real Estate Commission Fund, 1924	180,321 46	18,356 45		198,677 91	71,054 65		141,994 06
Real Estate Commission Fund, 1925		192,262 12		192,262 12	50,208 06		8,434 56
Reservists' Fund	8,434 56			8,434 56			3,397 28
Reclamation Board Revolving Fund	4,048 76	2,461 98		6,510 74	3,253 46		140 73
Sacramento Drainage District Fund	140 73			140 73			362 33
Sacramento State Building Interest and Sinking Fund.		13,420 00	\$170,000 00	183,420 00	183,345 60		200,913 58
Sacramento State Building Fund.	287 93			287 93	1,097,967 70		53,452 00
Sacramento and San Joaquin Drainage District Fund No. 1.	1,298,582 25	299 03		1,298,881 28	42,916 73		*98,513 09
Sacramento and San Joaquin Drainage District Fund No. 2	32,858 80	63,509 93		96,368 73	2,025 00		6,815 49
Sacramento and San Joaquin Drainage District Fund No. 3	*796,488 09			*796,488 09	444 49		3,209 81
Sacramento and San Joaquin Drainage District Fund No. 4	7,122 55	137 43		7,259 98	37 12		*8,860,773 89
Sacramento and San Joaquin Drainage District Fund No. 5	3,224 11	22 82		3,246 93			*121,347 81
Sacramento and San Joaquin Drainage District Fund No. 6	*7,010,356 47	81,852 15		*6,928,504 32	1,932,269 57		*87,592 19
Sacramento and San Joaquin Drainage District Fund No. 7	*410,082 82			*410,082 82	2,264 99		155,654 58
Sacramento and San Joaquin Drainage District Fund No. 8	*85,960 67			*85,960 67	1,631 52		8,130 17
Sacramento and San Joaquin Drainage District Emer. Fund No. 6	66,169 07		285,147 75	351,316 82	105,992 00		50 48
San Diego Teachers College Contingent Fund.	7,433 38	1,425 00		8,858 38	798 21		1,282,145 82
San Francisco Harbor Improvement Fund.	7,017 74	2,856,339 50		3,000,251 34	5,462 51		
San Francisco Harbor Improvement Fund	3,764 51	25 00		3,789 51	3,789 51	565,675 56	
San Francisco State Building Fund			52,800 00	52,800 00	52,800 00		
San Francisco State Building Sinking Fund No. 1			360,000 00	360,000 00	360,000 00		
San Francisco State Building Sinking Fund No. 2			360,000 00	360,000 00	360,000 00		
San Francisco State Building Sinking Fund No. 3			171,555 56	171,555 56	200,000 00		
San Francisco Seawall Fund No. 1					1,000 00		
San Francisco Seawall Fund No. 2					1,000 00		
San Francisco Seawall Fund No. 3					362,638 11		1,776,488 62
San Francisco Teachers College Contingent Fund.	1,000 00	28,444 44		2,330,128 73	3,645 44		3,798 00
San Jose Harbor Improvement Fund	139,126 73	2,000,000 00		2,139,126 73			2,405 27
San Jose Normal School Contingent Fund	58 84	7,323 00		7,381 84			1,08 69
San Quentin Prison Fund	444 39			444 39	12,760 89		1,374 80
San Quentin Prison School Contingent Fund	5,733 94	12,375 10		12,869 49	106,433 16		33,221 72
San Quentin Prison Manufacturing Revolving Fund.	42,159 00	162,074 02		167,807 96	113,601 07		360 62
Santa Barbara Teachers Contingent Fund	4,316 91	104,663 79		4,358 58	3,995 06		147,207 27
School Book Fund.	131,039 92	496,918 33	15,647,747 33	16,275,705 58	16,128,285 31	153 00	23,930 53
School Land Fund	330,847 41	14,839 21		345,686 62	321,756 09		133,655 19
School Land Deposit Fund	104,360 66	486,472 36	153 00	650,980 02	517,330 83		4,780 00

School Teachers' Permanent Fund.....	31,467 81	534,730 39	323,166 29	889,364 49	445,537 08	427,250 00	16,577 41
School Teachers' Retirement Salary Fund.....	1,502 97	110,857 71	321,500 00	433,860 68	431,894 50		1,966 18
Sixth District Agricultural Association Contingent Fund.....		90 00		90 00	90 00		
Sonoma Home Contingent Fund.....		54,889 77		54,890 34	45,806 38		9,083 96
Sixth District Agricultural Association Trust Fund.....	2,158 75			2,158 75			2,158 75
Signal Device Testing Fee Fund.....	730 00	2,050 00		2,780 00	500 00		2,280 00
Southern California Hospital Contingent Fund.....	216 16	97,265 63		97,481 79	97,737 44		255 65
Stallion Registration Board Contingent Fund.....	663 02	368 00		1,031 02	616 10		414 02
Standard Apple Fund.....	20,006 91	19,329 70		39,336 61	31,364 39		7,972 22
Standardization Fund.....	47,222 87	180,298 51		227,521 38	221,388 38	10 00	6,123 00
State University Fund.....	655 09	319,981 37	2,306,572 00	2,627,208 46	2,621,398 11		5,810 35
Stockton Hospital Contingent Fund.....	842 73	99,802 75		100,645 48	94,896 67		5,748 81
Superintendent Capitol Building and Grounds Revolving Fund.....	6,218 33			6,218 33			6,218 33
Supreme Court Library Fund.....	783 89	2,009 81		2,793 70	1,955 78		837 92
Tax Land Fund.....		1,939 87		1,939 87		1,939 87	
Testing Fee Fund.....	2,711 28			2,711 28			2,711 28
Textbook Royalty Fund.....	340 43			340 43			340 43
Torrans Title Assurance Fund.....	1,112 70	1,168 28		2,280 98	1,990 78		290 20
Transfer and Operators License Fund.....	161,715 67	87 50		161,803 17	310,633 96		161,803 17
United States Forest Reserve Fund.....		310,633 96		310,633 96	49,845 00		
University Fund.....		49,845 00		49,845 00			
University of California Building Interest and Sinking Fund.....			112,900 00	112,900 00	112,900 00		
Veterans' Dependents' Education Fund.....	4,908 65		1,939 87	6,838 52			6,838 52
Veterans' Farm and Home Building Fund.....	1,385,674 06	4,785,032 64		6,170,706 70	4,657,472 20		1,513,234 50
Veterans' Home Support and Maintenance Fund.....	119,565 04	71,867 66	251,545 00	442,977 70	293,964 03		144,013 67
Veterinary Medicine Examiners' Contingent Fund.....	815 76			865 76	293,966 12		70 64
Vocational Education Fund.....	254,155 47	219,580 88	190,112 50	683,848 94	330,830 93		333,018 01
Vocational Rehabilitation Fund.....	14,923 11	29,843 94	16,270 00	60,443 11	35,674 14		24,768 97
War Bond Fund.....	2,829 76			2,829 76			2,829 76
Warehouse Standardization Fund.....	34 47	862 30		936 77	936 77		
Whittier School Contingent Fund.....	39 73	17,290 80		17,360 53	16,099 40		1,261 13
Water Commission Revolving Fund.....	12,450 57	4,605 46		17,056 03	7,821 13		9,234 90
Totals.....	\$20,504,584 49	\$109,993,425 05	\$34,990,247 16	\$165,488,256 70	\$103,712,432 75	\$35,247,397 61	\$26,528,426 34

*Debit balances.

GENERAL SUMMARY OF THE FUNDS—Continued.

EXHIBIT F. Showing the Condition of the Several Funds together with the Receipts by and Disbursements from the Several Funds for the Seventy-seventh Fiscal Year ending June 30, 1926.

Fund	Balance July 1, 1925	Cash receipts	Transfer and canceled warrant receipts	Total of balance and receipts	Register disbursements	Transfer disbursements	Balance June 30, 1926
Account Protection Fund...	\$123,707 57	\$150,847 09		\$283,554 66	\$91,196 25		\$192,358 41
Adult Bond Home Revolving Fund		49,398 77		49,398 77	25,016 50		24,382 27
Adult Bond Fund	226 43	9,005 84		9,232 27	4,007 55	\$5,224 72	
Access Road and Contingent Fund	924 63	10,410 75		11,335 38	8,213 67	3,121 71	
Access Road Society Contingent Fund	28,208 41	175 00		28,383 41	3,870 99	24,513 32	
Access Society Fund	119 10			119 10			119 10
Access Revolving Fund	5,936 31	35,029 89		40,966 20	36,371 68	4,594 52	
Access Commission Fund	47,473 68	152,267 60		199,741 28	21,000 47	178,740 81	
Access Revolving Fund	6,377 42	2,400 71		8,808 13	3,304 25	5,503 88	
Access Fund	137,085 14	188,002 98		325,088 12	215,789 64	109,298 48	
Access Superintendent of Bond Investigation Trust Fund		158,851 70		158,851 70	37,638 03	121,813 67	
Access Fund	17,597 88	12,000 00		29,657 88	8,666 96	20,990 92	
Access Fund							13,482 82
Access Fund	16,852 37	19,841 43		36,693 80	23,210 98	4,840 00	
Access Fund	4,840 00			4,840 00		15 50	
Access Fund	15 50			15 50		183 29	
Access Fund	19 63			19 63		6 69	
Access Fund		36,717 19		36,717 19	34,007 06		2,710 13
Access Fund	104,134 53			104,134 53	97,310 63		38,216 31
Access Fund	344 50	10,290 01		10,634 51	37,838 60		2,795 91
Access Fund	33,440 74	12,347 00		45,787 74	17,729 64		28,058 10
Access Fund	115 03	2,575 19		2,690 22		2,690 22	
Access Fund	121,820 69	6,276,291 48		6,398,112 17	6,346,546 90		51,565 18
Access Fund	716,919 22	324,792 25		1,041,311 47	302,853 34		738,458 13
Access Fund	1,540 32	127 75		1,668 07	36 84		
Access Fund	3,187 65	226 45		3,414 10	324 00		
Access Fund	25,222 33	30 25		806 45	22,051 51		
Access Fund	6,053 17	21,398 25		46,620 58	141 90		21,569 07
Access Fund	16,360 70	1,920 00		7,973 17	577 09		7,396 08
Access Fund	23,650 20	3,423 75		19,784 45			19,784 45
Access Fund	17,144 41	2,795 83		44,446 03	3,265 05		41,180 98
Access Fund	4,817 19	3,001 00		20,145 41	1,842 31		18,303 10
Access Fund		4 70		4,821 89			4,821 89
Access Fund	48,754 68	6,148 56	\$5,000 00	11,148 56	7,777 00		3,371 56
Access Fund	289,113 62	207,818 92		256,573 60	206,139 90		50,433 70
Access Fund	34,128 75	766,981 73		1,066,095 35	697,415 99		308,679 36
Access Fund	179 00	27,857 27		61,986 02	13,495 64		48,490 38
Access Fund	383 98	1,814 27		2,198 25	339 76	179 00	
Access Fund						1,858 49	

Forestry, Board of, Fire Prevention Fund.	3,259 57	41,777 37	45,038 94	41,140 22	122 93	3,896 72
Fresno Teachers College Contingent Fund.	106 33	62,480 350 29	78,749,165 44	25,742,051 10	30,268,115 14	22,738,999 30
General Fund.	16,025 330 59	9,340 42	10,157 09	9,749 76		407 33
Grain Standardization Fund.	616 67	100,000 00	100,000 00	100,000 00		
Highway Fund No. 1.	450,798 36	224,277 70	681,076 06	681,076 06		950,328 97
Highway Fund No. 2.	1,871,978 78	3,350 275 51	5,422,254 29	4,471,925 32		216,345 12
Highway Fund No. 3.	283,183 58	147,827 21	431,010 79	214,665 67		2,699,029 67
Highway Commission General Fund.	2,536,818 54	2,912,257 53	16,383,951 19	13,684,921 52		
Highway Maintenance Fund.			976,000 00	976,000 00		
Highway Interest and Sinking Fund No. 1.	878 25		999,375 00	999,375 00		
Highway Interest and Sinking Fund No. 2.	144 32		2,955,975 00	2,955,975 00		
Highway Interest and Sinking Fund No. 3.	451 28	2,030 00	4,665,771 75	4,666,299 15	2,174 32	350 85
High School Fund.					2,174 32	
Humboldt Teachers College Contingent Fund.						
India Basin Fund.			34,120 00	34,120 00		451 28
Industrial Basin Sinking Fund.			3,004 11	3,111 41		
Industrial Accident Fund.	1,073 80	2,530 31	58 69			492 70
Industrial Farm for Women Contingent Fund.	58 69		3,323 29			58 69
Industrial Rehabilitation Fund.	3,323 29		134,327 06	69,604 00		3,323 29
Insurance Commissioner's Special Fund.	71,871 48	62,455 58	1,804 69		1,804 69	64,723 06
Institutions, Department of, Trust Fund.						
Interest and Sinking Fund.						
Junior College Fund.	281,817 29	377,136 96	141,435 00	141,435 00		377,136 96
Jute Revolving Fund.	63,398 23	240,309 76	658,954 25	176,500 00	105,317 29	2,871 33
Labor Bureau Contingent Fund.	6,447 33	1,420 00	303,707 99	300,836 66		
Land Settlement Fund.	12,659 19	105,763 67	7,867 33	7,867 33		100,297 77
Library Fund.	20,229 71	792 38	368,422 86	268,125 09		25,203 38
Los Angeles Normal School Building and Inspection Fund.	3 32		147,767 09	122,563 71		3 32
Market Commission Fund.	14 17		14 17	8 00	6 17	
Meat Hygiene Fund.	9,249 04	105,275 60	114,524 64	114,440 30		84 34
Medical Examiners' Contingent Fund.	163,806 81	67,955 43	231,762 24	45,371 32		186,390 92
Medical Examiners' Trust Fund.	8,873 25	41,063 00	49,636 25	42,091 00		7,845 25
Mendocino Hospital Contingent Fund.	2,239 26		2,373 68	1,341 37	1,032 31	
Mining Bureau Fund.	2,199 03	4,810 50	7,009 62	4,545 92	77 42	2,386 28
Mining Bureau License Fund.		2,500 00	2,500 00	2,412 83		87 17
Motor Vehicle Fund.	6,179 336 30	9,249 400 74	15,428 737 04	5,998,432 48	2,728 158 52	6,702 146 04
Motor Vehicle Testing Fee Fund.	218,692 87	16,387,815 91	16,806,508 78	8,765,579 72	7,507,264 14	333,684 92
Marblehead Land Company Condemnation Fund.	300 00	1,000 00	3,644 00	785 00		2,859 00
Napa Hospital Contingent Fund.			300 00			300 00
Natural School Fund.	11,769 91	9,384 28	21,145 19	12,486 56	8,658 63	
Needles School District Bond Fund.	24,957 10		24,957 10		24,937 10	
Needles School District Bond Fund.	183 75		183 75			183 75
Normal Hospital Cattle Fund.	1,514 25	4,600 91	6,905 16	2,217 38		3,987 78
Normal Hospital Contingent Fund.	1,167 58	3,444 30	4,611 88	213 47	4,398 41	
Nurses Examination and Registration Fund.	41,577 58	23,083 71	66,641 92	15,301 39		51,269 83
Optometry Fund.	2,348 44	4,676 22	7,024 06	3,866 91		3,157 73
Osteopathic Examiners' Contingent Fund.	2,940 63	8,323 30	18,171 52	13,025 22		5,145 91
Pacific Colony Contingent Fund.	27,990 87		27,990 87			27,990 87
Panama-California International Exposition Fund.	11 88		11 88		11 88	
Panama-California International Exposition Fund.	14,064 56		14,064 56			14,064 56
Petroleum and Gas Fund.	50,024 71	126,138 60	176,240 73	156,143 68		20,097 05

GENERAL SUMMARY OF THE FUNDS—Continued.

EXHIBIT F. Showing the Condition of the Several Funds together with the Receipts by and Disbursements from the Several Funds for the Seventy-seventh Fiscal Year ending June 30, 1926.

Continued.

Fund	Balance July 1, 1925	Cash receipts	Transfer and canceled warrant receipts	Total of balance and receipts	Register disbursements	Transfer disbursements	Balance June 30, 1926
Pharmacy Board Contingent Fund.....	\$107,757 06	\$77,667 49		\$185,424 55	\$50,376 06		\$134,448 49
Pharmacy Board of Poison Law Fund.....	28,293 83	2,113 75		30,407 58	3,275 00		27,132 58
Preston School of Industry Contingent Fund.....	121 86	241 21		363 07	304 79	\$58 28	
Printing Fund.....	36,371 57	527,736 33		564,107 90	520,849 65		43,258 25
Purchasing Department Revolving Fund.....	100,749 73	311,503 80		412,253 53	290,980 29		121,273 24
Prisoners' Fund.....	80 81	436 04		516 85	401 69		115 16
Railroad Commission Fund.....	6,064 54	77,811 19		83,875 73	72,295 81		11,579 92
Railway Tax Fund.....	30,251 36	22,469 56		52,720 92	70,731 19	93,732 43	30,251 36
Real Estate Commission Fund, 1925.....	141,994 06	206,362 72		348,356 78	67,367 56		138,995 16
Real Estate Commission Fund, 1926.....							8,434 58
Receivers' Fund.....	8,434 56						3,933 11
Reclamation Board Revolving Fund.....	3,397 28	943 13		4,340 41	407 30	140 73	
Sacramento Drainage District Fund.....	140 73			140 73			
Sacramento State Building Fund.....	362 33	16,047 50	\$170,000 00	186,409 83	186,285 55		124 28
Sacramento State Building Fund.....	200,913 58	46 00		200,959 58	200,920 47		
Sacramento and San Joaquin Drainage District Fund No. 1.....	53,452 00	56,715 73		110,167 73	87,300 12		22,858 61
Sacramento and San Joaquin Drainage District Fund No. 2.....	*798,513 09			*798,513 09	41,838 09		*840,351 18
Sacramento and San Joaquin Drainage District Fund No. 3.....	6,815 49	1,500 53		8,316 02	1,884 64		6,431 38
Sacramento and San Joaquin Drainage District Fund No. 4.....	3,269 81			3,269 81			3,269 81
Sacramento and San Joaquin Drainage District Fund No. 5.....							
Sacramento and San Joaquin Drainage District Fund No. 6.....	*8,860,773 89			*8,860,773 89	1,316,752 20		*10,177,526 09
Sacramento and San Joaquin Drainage District Fund No. 7.....	*421,347 81			*421,347 81	83 74		*421,431 55
Sacramento and San Joaquin Drainage District Fund No. 8.....	*87,592 19			*87,592 19	7,579 50		*95,171 69
Sacramento and San Joaquin Drainage District Fund No. 9.....	155,654 98	11,503 02		167,157 60	60,579 39		106,578 21
San Diego Harbor Improvement Fund.....	8,130 17	2,805 73		10,935 90	1,851 98		9,083 92
San Diego Harbor Improvement Fund.....	50 48	39 56		90 04		90 04	
San Francisco Harbor Contingent Fund.....	1,282,145 82	2,976,731 69		4,258,877 51	1,880,477 74	594,120 00	1,784,279 77
San Francisco Harbor Improvement Fund.....							
San Francisco State Building Fund.....			52,000 00	52,000 00	52,000 00		
San Francisco State Building Sinking Fund.....			360,000 00	360,000 00	360,000 00		
San Francisco Seawall Sinking Fund No. 2.....			200,000 00	200,000 00	200,000 00		
San Francisco Seawall Sinking Fund No. 3.....			200,000 00	200,000 00	200,000 00		
San Francisco Seawall Sinking Fund No. 4.....			200,000 00	200,000 00	200,000 00		
San Francisco Teachers College Contingent Fund.....	1,776,488 62	5,483 25		1,781,971 87	1,053,319 27	8,474 69	723,169 35
San Jose Harbor Improvement Fund.....	2,495 27			2,495 27	746 56		2,495 27
San Jose Normal School Contingent Fund.....	108 60	11,636 50		11,745 10		11,745 10	
San Quentin Prison Fund.....	1,374 80	11,048 53		12,423 33	4,914 75	7,508 58	27,808 15
San Quentin Prison Contingent Fund.....	33,221 72	111,585 79		144,807 51	116,599 36		
San Quentin Prison Manufacturing Revolving Fund.....	360 92	3,568 50		3,929 42		3,959 42	
Santa Barbara Teachers College Contingent Fund.....							

School Fund.....	147,267 27	529,496 40	16,308,739 41	16,985,303 08	16,830,192 00	250 00	155,061 08
School Book Fund.....	23,930 53	11,759 73	383,701 55	419,391 81	296,525 07		122,866 74
School Land Fund.....	133,655 19	495,391 70	38 44	629,085 38	537,319 34		91,766 04
School Land Deposit Fund.....	4,780 00			4,780 00	20 00		4,760 00
School Teachers' Permanent Fund.....	16,577 41	607,069 34	321,157 04	945,433 79	447,729 94	456,800 00	40,903 85
School Teachers' Permanent Salary Fund.....	1,966 18	3,120 79	456,800 00	461,886 97	440,215 64		1,671 33
State Home Contingent Fund.....	9,083 96	4,557 10		13,641 06	11,775 80	1,865 26	
Sixth District Agricultural Association Trust Fund.....	2,138 75			2,158 75			2,158 75
Signal Device Testing Fee Fund.....	2,280 00	500 00		2,780 00	685 00		2,095 00
Southern California Hospital Contingent Fund.....	2,255 65	8,320 05		8,264 40	8,135 46	128 94	
Station Registration Fund.....	414 92	831 75		746 67	355 55		391 12
Standard Apple Fund.....	7,972 22	12,409 77		20,381 99	15,830 28		4,551 71
Standardization Fund, 719-21.....	6,123 00	18,561 45		24,684 45	24,684 45		
Standardization Fund, 1925-35.....		249,804 90		249,804 90	237,848 71		12,046 16
State University Fund.....	5,810 35	139,046 60	2,468,032 04	2,613,788 99	2,537,235 21		26,553 78
State University Hospital Contingent Fund.....	5,748 81	6,955 94		12,704 75	9,712 58	2,992 17	
Superintendent Capitol Building and Grounds Revolving Fund.....	6,218 33			6,218 33	6,218 33	6,218 33	
Supreme Court Library Fund.....	837 92	340 44		1,178 36	1,178 36	1,178 36	
Tax Land Fund.....		756 31		756 31			756 31
Testing Fee Fund.....	2,711 28			2,711 28			2,711 28
Textbook Royalty Fund.....	340 43			340 43		340 43	
Torrens Title Assurance Fund.....	280 20	1,192 42		1,482 62			1,482 62
Transfer and Operators' License Fund.....	161,803 17	247,238 19		161,803 17	247,238 19		161,803 17
United States Forest Reserve Fund.....		49,845 00		49,845 00	49,845 00		
University Fund.....			111,100 00	111,100 00	111,100 00		
University of California Building Interest and Sinking Fund.....				6,338 52			6,338 52
Veterans' Dependents' Education Fund.....	6,938 52	3,055,898 53		4,569,133 03	4,099,196 39		469,936 64
Veterans' Farm and Home Building Fund.....	1,513,234 50	75,160 68	183,533 00	402,707 35	307,993 71		94,713 64
Veterans' Home Support and Maintenance Fund.....	144,013 67	180 00		979 64	246 85		732 79
Veterinary Medicine Examiners' Contingent Fund.....	799 64	235,524 02	224,867 64	793,409 67	398,791 38		394,618 29
Vocational Education Fund.....	333,018 01	16,516 86	35,000 00	76,285 83	68,932 38		7,353 45
Vocational Rehabilitation Fund.....	24,768 97			2,829 76			2,829 76
War Bond Fund.....	2,829 76					7 06	
Warehouse Standardization Fund.....		64 00		64 00	56 94		8,040 03
Water Commission Revolving Fund.....	9,234 90	7,279 80		16,514 70	8,474 67		
Whittier School Contingent Fund.....	1,261 13	1,330 42		2,591 55	1,173 37	1,418 18	
Woman's Relief Corps Trust Fund.....		13,333 10		13,333 10	8,002 49		5,330 61
Totals.....	\$26,528,426 34	\$115,190,248 49	\$42,604,828 00	\$184,323,502 83	\$112,533,754 54	\$41,891,135 17	\$29,898,613 12

*Debit balances.

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit G. State School Fund.

For the seventy-sixth fiscal year (1924-25) the amount necessary for support elementary schools was 537,638 pupils in daily average attendance at \$30.....	\$16,129,140 00
For the seventy-seventh fiscal year (1925-26) the amount necessary for support elementary schools was 561,004 pupils in daily average attendance at \$30.....	16,830,120 00
Amount apportioned to counties for seventy-sixth fiscal year (1924-25) for elementary schools was....	16,128,121 58
Amount apportioned to counties for seventy-seventh fiscal year (1925-26) for elementary schools was....	16,830,052 12

Sources of School Fund Receipts and Disbursements for Seventy-sixth Fiscal Year Ending June 30, 1925.

RECEIPTS.

Balance on hand July 1, 1924.....	\$131,039 92
Receipts from interest on bonds.....	456,632 97
Receipts from interest on lands.....	34,735 45
Receipts from interest on lands (delinquent penalty).....	1,317 17
Receipts from polls.....	111 76
Receipts from Surveyor General royalties, etc.....	1,568 48
Receipts from University of California.....	4 05
Receipts by transfer from Junior College Fund.....	117,252 06
Receipts by transfer account inheritance tax.....	250,000 00
Receipts by transfer account \$30.....	15,280,495 27
Surveyor General, sale timber.....	2,548 45
	<hr/>
	\$16,275,705 58

DISBURSEMENTS.

Paid counties.....	\$16,128,121 58
Paid account restitution interest.....	163 73
Transfer to School Land Fund to correct.....	153 00
Balance June 30, 1925.....	147,267 27
	<hr/>
	\$16,275,705 58

Sources of School Fund Receipts and Disbursements for Seventy-seventh Fiscal Year Ending June 30, 1926.

RECEIPTS.

Balance on hand July 1, 1926.....	\$147,267 27
Receipts from interest on bonds.....	481,589 31
Receipts from interest on lands.....	39,019 39
Receipts from interest on lands (delinquent penalty).....	1,259 51
Receipts from polls.....	105 82
Receipts from Surveyor General (permits, etc.).....	3,568 37
Receipts from Surveyor General (sale timber).....	3,951 50
Receipts from University of California (sale reports).....	2 50
Receipts by transfer from Junior College Fund.....	105,317 29
Receipts by transfer from General Fund account \$30.....	16,203,422 12
	<hr/>
	\$16,985,503 08

DISBURSEMENTS.

Paid counties.....	\$16,830,052 12
Paid account restitution interest.....	59 04
Paid account cost of foreclosure suite, interest.....	80 84
Transfer to School Land Fund, to correct.....	250 00
Balance on hand June 30, 1926.....	155,061 08
	<hr/>
	\$16,985,503 08

Perpetual School Fund.

	Invested	Uninvested	Total	Interest received
June 30, 1925 (seventy-sixth fiscal year).....	\$10,322,305 92	\$133,655 19	\$10,455,961 11	\$456,632 97
June 30, 1926 (seventy-seventh fiscal year).....	10,606,493 42	91,706 04	10,698,259 46	481,589 31

NOTE.—Invested portion is amount bonds in School Land Fund in absolute trust for elementary schools and bonds in Estates Deceased Persons Fund, the interest only for schools after accrued interest and premium paid has been repaid. Uninvested portion is balance in School Land Fund.

State High School Fund.

Amount necessary to be transferred in seventy-sixth fiscal year (1924-25) for support (140,619 pupils in daily average attendance at \$30).....	\$4,218,570 00
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RECEIPTS.

Balance on hand July 1, 1924.....	\$625 76
Transfer seventy-sixth fiscal year ending June 30, 1925.....	4,217,944 24
	<hr/>
	\$4,218,570 00

DISBURSEMENTS

Paid counties seventy-sixth fiscal year, ending June 30, 1925.....	\$4,217,691 75
Balance on hand June 30, 1925.....	878 25
	<hr/>
	\$4,218,570 00

Amount necessary to be transferred in seventy-seventh fiscal year, 1925-26 for support (155,555 pupils in daily average attendance at \$30).....	\$4,606,050 00
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RECEIPTS.

Balance on hand July 1, 1925	\$878 25	
Transfer seventy-seventh fiscal year, ending June 30, 1926	4,665,771 75	
		\$4,666,650 00

DISBURSEMENTS.

Paid counties seventy-seventh fiscal year, ending June 30, 1926	\$4,666,299 15	
Balance on hand, June 30, 1926	350 85	
		\$4,666,650 00

Junior College Fund.

RECEIPTS.

Balance on hand July 1, 1924	\$247,132 06	
Received from U. S., seventy-sixth fiscal year, ending June 30, 1925	281,817 29	
		\$528,960 35

DISBURSEMENTS.

Paid counties seventy-sixth fiscal year, ending June 30, 1925	\$117,252 06	
Transfer to School Fund seventy-sixth fiscal year, ending June 30, 1925	129,900 00	
Balance on hand June 30, 1925	281,817 29	
		\$528,969 35

RECEIPTS.

Balance on hand July 1, 1925	\$281,817 29	
Received from U. S., seventy-seventh fiscal year, ending June 30, 1925	377,136 96	
		\$658,954 25

DISBURSEMENTS.

Paid counties seventy-seventh fiscal year, ending June 30, 1926	\$176,500 00	
Transfer to School Fund seventy-seventh fiscal year, ending June 30, 1926	105,317 29	
Balance on hand June 30, 1926	377,136 96	
		\$658,954 25

STATEMENT OF EXPENDITURES.

For the Period July 1, 1924, to June 30, 1925, of the Seventy-sixth Fiscal Year.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Administrative and general:					
Controller			\$1,328 07		\$1,328 07
Deputy controller			79 10		79 10
Statistician		\$2,400 00			2,400 00
Warrant Registrar		2,825 00			2,825 00
Bookkeepers		7,500 00			7,500 00
Clerical and office	\$314 46	12,298 06	313 34	\$395 77	13,321 63
Printing			2,858 35		2,858 35
Postage			1,210 00		1,210 00
Telephone and telegraph			293 43		293 43
Automobile	252 99		170 04	2,076 43	2,499 46
Totals	\$567 45	\$25,023 06	\$6,252 33	\$2,472 20	\$34,315 04
Redemption Tax:					
Clerical and office		\$6,660 00	\$57 95		\$6,717 95
Printing			151 80		151 80
Totals		\$6,660 00	\$209 75		\$6,869 75
Franchise Tax:					
Clerical and office	\$50 64	\$9,937 20		\$60 53	\$10,048 37
Postage			\$2,000 00		2,000 00
Printing			771 15		771 15
Totals	\$50 64	\$9,937 00	\$2,771 15	\$60 53	\$12,819 52
Inheritance Tax, Sacramento:					
Attorney			\$1,916 61		\$1,916 61
Assistant attorney		\$200 00	411 71		611 71
Clerical and office	\$82 79	6,840 00	1,184 22	\$669 97	\$8,776 98
Printing			1,142 65		1,142 65
Postage			275 00		275 00
Telephone and telegraph			214 28		214 28
Automobile	107 61		202 80	50 52	360 93
Conference			3,294 37		3,294 37
Totals	\$190 40	\$7,040 00	\$8,641 64	\$720 49	\$16,592 53
Inheritance Tax, San Francisco:					
Assistant attorney		\$4,600 00	\$726 80		\$5,326 80
Clerical and office	\$132 79	5,165 00	2,633 32	\$388 65	8,319 76
Printing			284 30		284 30
Postage			180 00		180 00
Telephone and telegraph			542 49		542 49
Automobile	60 37		263 30	63 20	386 87
Totals	\$193 16	\$9,765 00	\$4,630 21	\$451 85	\$15,040 22
Inheritance Tax, Los Angeles:					
Assistant attorney		\$2,100 00	\$483 14		\$2,583 14
Clerical and office	\$157 05	4,410 32	319 27	\$458 64	\$5,345 28
Printing			343 50		343 50
Postage			130 00		130 00
Telephone and telegraph			380 53		380 53
Automobile	89 06		147 60	2 50	239 16
Totals	\$246 11	\$6,510 32	\$1,804 04	\$461 14	\$9,021 61
Grand total					\$94,658 67

DETAILED STATEMENT.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		
July 15	—Harold J. McCurry, postage	
July 21	—Jas. W. Hickey, July salary	\$400 00
	Clarence H. Smith, July salary	200 00
	Frank R. Swain, July salary	225 00
	J. D. Tilden, July salary	225 00
	E. Foster, July salary	200 00
	Felice Connelly, July salary	200 00
	Lucille Dobson, July salary	125 00
	Edith Hansen, July salary	135 00
	Ruby Sawyer, July salary	100 00
	Mrs. Anna Robinson, July salary	150 00
	J. Soares, July salary	135 00
	M. E. Colgan, July salary	75 00
	James Cunningham, July salary	200 00
	R. F. Keegan, July salary	150 00
	Beatrice Taylor, July salary	125 00
	L. A. McKee, July salary	80 00
	F. E. Brooks, July salary	225 00
	George Green, July salary	165 00
	J. J. Campbell, July salary	165 00
	B. D. Lack, July salary	150 00
	Alice P. Emigh, July salary	200 00
	Theodora S. Crase, July salary	135 00
	Mildred R. Griffith, July salary	125 00
	Ruth Wagoner, July salary	125 00
	W. H. H. Gentry, July salary	75 00
	Ida K. Johnson, July salary	200 00
	Verna Lynn, July salary	125 00
	Agnes M. O'Brien, July salary	125 00
	Geo. S. Dennison, July salary	175 00
	Luey Coen, July salary	96 45
	Elnora Stanton, July salary	130 00
July 24	—C. E. Cooper, July salary	125 00
	C. E. Cooper, P. O. box rent	4 00
	C. E. Cooper, garage rent (2)	18 00
	C. E. Cooper, janitor service	2 00
	Pacific Telephone and Telegraph Company	25 75
	Dion R. Holm, postage	15 00
	W. H. H. Gentry, travel	12 51
	S. Casper, expressage	75
	W. H. H. Gentry, travel	4 31
July 31	—Humboldt Bank Building, July rent	175 00
	Ouida A. Russell, July salary	125 00
	J. J. Campbell, July salary increase	10 00
Aug. 2	—Wesley E. Marten, travel	30 98
	Pacific Telephone and Telegraph Company, August	17 35
	C. E. Cooper, garage rent (2)	18 00
	Ink Ribbon Manufacturing Company, carbon	24 00
	Firestone Tire and Rubber Company, tire	17 40
	Cascade Towel Supply Company, July	2 49
Aug. 21	—Jas. W. Hickey, August salary	200 00
	Clare F. Proctor, August salary	101 61
	Clarence H. Smith, August salary	225 00
	Frank R. Swain, August salary	225 00
	J. D. Tilden, August salary	200 00
	E. Foster, August salary	200 00
	Felice Connelly, August salary	125 00
	Lucille Dobson, August salary	135 00
	Edith Hansen, August salary	100 00
	Ruby Sawyer, August salary	150 00
	Mrs. Anna Robinson, August salary	135 00
	J. Soares, August salary	75 00
	M. E. Colgan, August salary	200 00
	James Cunningham, August salary	150 00
	R. F. Keegan, August salary	125 00
	Beatrice Taylor, August salary	80 00
	L. A. McKee, August salary	225 00
	F. E. Brooks, August salary	165 00
	George Green, August salary	165 00
	J. J. Campbell, August salary	165 00
	B. D. Lack, August salary	200 00
	Alice P. Emigh, August salary	135 00
	Theodora S. Crase, August salary	125 00
	Mildred R. Griffith, August salary	125 00
	Ruth Wagoner, August salary	75 00
	A. W. Brouillet, August salary	200 00
	W. H. H. Gentry, August salary	200 00
	Ida K. Johnson, August salary	125 00
	Verna Lynn, August salary	125 00
	Agnes M. O'Brien, August salary	125 00
	Ouida A. Russell, August salary	125 00
	Geo. S. Dennison, August salary	175 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		
Aug. 21	Elnora Stanton, August salary	\$130 00
	Ada R. Taylor, August salary	125 00
	Marjorie N. Taylor, August salary	103 87
	Mrs. May Clark, August salary	50 80
Aug. 22	A. Maunder, August salary	50 81
Aug. 25	Western Union Telegraph Company	1 81
	Pacific States Electric Company, vacuum cleaner	39 00
	L. C. Smith and Brothers, typewriter	84 00
	Department of Finance, janitor service, July-August	40 00
	The Frank Shepard Company, citations	16 00
	Division of Purchases, supplies	40 06
	Bancroft-Whitney Company, books	8 80
	C. N. Howard Auto Parks, storage	7 50
	Strout and Pickering, repairs, E-4753	4 60
	Daily Times, July-August	90
	Underwood Typewriter Company, Inc., repairs	2 00
	P. P. O'Brien, postage	10 00
	Geo. S. Dennison, travel	25 15
	C. N. Howard Auto Parks Company, storage	7 50
	Geo. S. Dennison, travel	26 94
	Erwin P. Werner, travel	43 55
	Erwin P. Werner, travel	29 00
	C. E. Cooper, travel	15 10
	California Highway Commission, E-9447	9 54
	Division of Printing	78 40
	Union Oil Company, supplies	34 35
	Pacific Telephone and Telegraph Company	9 20
Aug. 27	J. W. Bishop, travel	46 26
	C. D. McComish, travel	33 50
	H. C. Tuchsén, travel	18 25
	Dal M. Lemmon, travel	26 50
	R. F. Mogan, travel	14 00
	A. R. Schottky, travel	32 25
	F. A. Nighbert, travel	38 85
	J. W. Kingren, travel	33 85
	L. T. Hayman, travel	32 00
	Earl W. Westcott, travel	35 75
	Leonard Merrill, travel	41 15
	Frank Towner, travel	18 75
	Donald Geary, travel	31 50
	J. D. Musgrove, travel	22 00
	W. J. Mitchell, travel	36 55
	J. S. Lamson, travel	26 25
	L. Huntley, travel	27 75
	Joseph D. Malloy, travel	20 00
	W. W. Hubbard, travel	34 50
	H. W. Schaberg, travel	18 25
	D. D. Green, travel	33 25
	E. M. McCardie, travel	41 00
	W. A. Scott, travel	50 50
	Ray C. Wakefield, travel	39 00
Aug. 28	Harold J. McCurry, postage	200 00
Aug. 29	Recorder Printing and Publishing Company	5 00
	Purity Spring Water Company	2 50
	Office Towel Supply Company	2 50
	J. J. Cusack, carfare	5 00
	A. W. Brouillet, carfare	2 00
	O. C. Shaw, carfare	5 00
	Keystone Garage, storage	12 50
	Hanni Auto Repair Company	6 30
	Dion R. Holm, postage	15 00
	Humboldt Bank Building, rent for August	175 00
	Pacific Telephone and Telegraph Company	41 37
	Burroughs Adding Machine Company	41 80
	American Railway Express Company	1 42
	Western Union Telegraph Company	73
	Ralph W. Smith, travel	212 52
	Edward B. Gilson, travel	14 00
	Ray Edgar, travel	70 00
	J. W. Smith, travel	31 55
	C. F. Caughell, travel	47 00
	L. D. Switzer, travel	39 56
	James L. Hare, travel	39 50
	Ernest Vollmer, travel	31 50
Sept. 7	C. E. Cooper, garage rent (2)	18 00
	Department of Finance, janitor service	20 00
	Standard Oil Company, gasoline	57
	Strout and Pickering, auto repairs, E-4753	15 15
	Service station, gasoline	95
	Los Angeles—Daily Times	90
	Western Union Telegraph Company	6 08
	P. P. O'Brien, postage	10 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		
Sept. 7—	Pacific Telephone and Telegraph Company	\$29 18
	Wesley E. Marten, travel	66 60
	W. H. H. Gentry, travel	16 50
	Frank P. Sproul, travel	49 60
	J. L. Haskins, travel	18 25
	Wm. A. Breen, travel	19 50
	A. W. Brouillet, travel	14 00
	W. E. Armstrong, travel	86 10
	H. de la Montanya, travel	27 60
	Sydney J. W. Sharp, travel	37 15
	A. W. McKenzie, travel	61 90
	Milton M. Dearing, travel	29 13
	Erwin P. Werner, travel	56 75
	Geo. S. Dennison, travel	66 00
	A. B. Adams, travel	49 70
	Geo. S. Gould, travel	17 00
	Thomas O'Hallaran, travel	58 00
	Frank Smith, travel	64 75
	Richard B. Fripp, travel	48 75
	Euvelle Howard, travel	38 37
Sept. 11—	Bancroft-Whitney, books	7 35
	Erwin P. Werner, travel	12 83
	Ralph W. Smith, travel	12 46
	Division of Purchases, supplies	42 80
	H. S. Crocker, cards	4 50
	Western Transfer and Storage Company, expressage	3 00
	American Railway Express Company	3 41
	Western Union Telegraph Company	2 91
	H. K. Landram, travel	27 25
	Vere Radir-Norton, travel	48 75
	S. Verna Lynn, travel	30 00
	Geo. W. Naylor, travel	77 40
	Halsey W. Allen, travel	52 98
	John N. Anderson, travel	52 75
	E. E. Holbrook, travel	14 75
	Louis C. Drapeau, travel	44 50
	Frederick Martin, travel	61 58
	Maurice Griffin, travel	63 50
	Peter Delay, travel	36 75
	W. J. Miller, travel	53 55
Sept. 15—	Harold J. McCurry, postage	400 00
Sept. 17—	The Frank Shepard Company, books	16 00
	Bancroft-Whitney Company, book	4 40
	Ellsworth Tubbs, travel	60 25
	John E. Sullivan, travel	20 00
	Thos. L. Pettit, travel	54 10
	J. E. Ebert, travel	32 75
	Edward N. Goodwin, travel	67 30
	Charles L. Hayes, travel	70 00
	Union Oil Company, supplies	46 41
Sept. 22—	Jas. W. Hickey, September salary	200 00
	Clare F. Proctor, September salary	150 00
	Clarence H. Smith, September salary	225 00
	Frank R. Swain, September salary	225 00
	J. D. Tilden, September salary	200 00
	E. Foster, September salary	200 00
	Mrs. May Clark, September salary	75 00
	Felice Connelly, September salary	125 00
	Lucille Dobson, September salary	135 00
	Edith Hansen, September salary	100 00
	Ruby Sawyer, September salary	150 00
	Mrs. Anna Robinson, September salary	135 00
	J. Soares, September salary	75 00
	M. E. Colgan, September salary	200 00
	James Cunningham, September salary	150 00
	R. F. Keegan, September salary	125 00
	Beatrice Taylor, September salary	80 00
	L. A. McKee, September salary	225 00
	F. E. Brooks, September salary	165 00
	George Green, September salary	165 00
	J. J. Campbell, September salary	160 00
	B. D. Lack, September salary	200 00
	Alice P. Emigh, September salary	135 00
	Theodora S. Crase, September salary	125 00
	Mildred R. Griffith, September salary	125 00
	Ruth Wagoner, September salary	75 00
	A. W. Brouillet, September salary	200 00
	W. H. H. Gentry, September salary	200 00
	Ida K. Johnson, September salary	125 00
	Verna Lynn, September salary	125 00
	Agnes M. O'Brien, September salary	125 00
	Ouida A. Russell, September salary	125 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		
Sept. 22	—Geo. S. Dennison, September salary	\$175 00
	Elmira Stanton, September salary	130 00
	Ada R. Taylor, September salary	125 00
	Marjorie M. Taylor, September salary	115 00
Oct. 2	—Pacific Telephone and Telegraph Company	49 10
	Dion R. Holm, travel	23 75
	Leo C. Lennon, travel	19 25
	Grover Grady, travel	27 00
	M. F. Eldridge, travel	34 30
	Paul Goldsmith, travel	34 25
	Louis B. De Avila, travel	25 50
	Victor C. McCarthy, travel	70 75
	Wesley E. Marten, travel	19 95
	H. S. Crocker Company, cards	90
	California Highway Commission, E-9447	11 25
	Mildred R. Griffith, P. O. box rent	4 00
	Mildred R. Griffith, postage	30 00
	Recorder Printing and Publishing Company	24 00
	Allen's Press Clipping Bureau	57 07
	Western Union Telegraph Company	5 22
	Southern California Telegraph Company	15 95
	Los Angeles Daily Journal	3 00
	C. N. Howard Auto Parks, E-4753	5 00
	A. C. Stanton, travel	14 65
Oct. 3	—Bancroft-Whitney Company, books	2 95
	A. W. Brouillet, travel	4 75
	Keystone Garage	15 50
	Patrick and Company	50
	Western Union Telegraph Company	1 42
	Recorder Printing and Publishing Company	5 00
	Purity Spring Water Company	2 00
	Office Towel Supply Company	2 50
	Pacific Telephone and Telegraph Company	52 31
	J. J. Cusack, carfare	5 00
	A. W. Brouillet, carfare	2 00
	W. H. H. Gentry, travel	2 00
	Leo C. Lennon, travel	12 30
	Dion R. Holm, travel	14 81
	W. H. H. Gentry, travel	27 45
	Crocker-Langley Company, directory	12 00
	Dion R. Holm, postage	15 00
	West Publishing Company, New York, supplies	4 00
	A. W. Brouillet, reporter's fee	5 00
	Dion R. Holm, travel	13 25
	Leo C. Lennon, travel	13 25
	Humboldt Bank Building, September rent	175 00
	Humboldt Bank Building, October rent	175 00
	A. W. Brouillet, travel	7 12
	Bancroft-Whitney Company, book	4 49
Oct. 7	—Ruth Wagoner, September salary increase	15 00
Oct. 11	—C. E. Cooper, garage rent (2)	18 00
	Ray L. Riley, travel	262 56
	Division of Purchases, supplies	54 64
	Department of Finance, telephone	55 49
	Department of Finance, janitor service	20 00
	Yawman and Erbe Manufacturing Company, filing equipment	72 75
	Gray's News Company, San Francisco Chronicle	3 45
	Western Union Telegraph Company	11 01
	Ralph W. Smith, travel	228 01
	Elizabeth L. Kenney, travel	58 75
	Roger F. White, travel	35 60
	Division of Printing	31 80
	Division of Purchases	22 40
	Union Oil Company	20 32
Oct. 20	—Jas. W. Hickey, October salary	200 00
	Clarence H. Smith, October salary	225 00
	Frank R. Swain, October salary	225 00
	J. D. Tilden, October salary	200 00
	E. Foster, October salary	200 00
	May Clark, October salary	75 00
	Felice Connelly, October salary	125 00
	Lucille Dobson, October salary	135 00
	Edith Hansen, October salary	100 00
	Etta Greenberg, October salary	104 84
	Clare F. Proctor, October salary	150 00
	Ruby Sawyer, October salary	150 00
	Anna Robinson, October salary	135 00
	J. Soares, October salary	75 00
	M. E. Colgan, October salary	200 00
	James Cunningham, October salary	150 00
	R. F. Keegan, October salary	125 00
	Bentrice Taylor, October salary	80 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		
Oct. 20—	L. A. McKee, October salary.....	\$225 00
	F. E. Brooks, October salary.....	165 00
	George Green, October salary.....	165 00
	J. J. Campbell, October salary.....	160 00
	B. D. Lack, October salary.....	200 00
	Anne Steininger, October salary.....	83 87
	Alice P. Emigh, October salary.....	135 00
	Theodora S. Crase, October salary.....	125 00
	Mildred R. Griffith, October salary.....	125 00
	Ruth Wagoner, October salary.....	90 00
	Warren Weaver, October salary.....	130 00
	A. W. Brouillet, October salary.....	200 00
	W. H. H. Gentry, October salary.....	200 00
	Ida K. Johnson, October salary.....	125 00
	Verna Lynn, October salary.....	125 00
	Agnes M. O'Brien, October salary.....	125 00
	Ouida A. Russell, October salary.....	125 00
	Geo. S. Dennison, October salary.....	175 00
	Elnora C. Stanton, October salary.....	130 00
	Ada R. Taylor, October salary.....	125 00
	Marjorie M. Taylor, October salary.....	115 00
	A. Fleharty, travel.....	25 45
	F. M. McInnis, travel.....	24 00
	Rucker-Fuller Desk Company, chair.....	11 00
	Parker, Stone and Baird Company, brief.....	37 00
	Psenner Brothers Auto Electric Company, E-4753.....	1 75
	Henry's Garage, E-4653.....	4 75
	American Railway Express.....	70
	Los Angeles Daily Times.....	90
	P. P. O'Brien, postage.....	10 00
	Southern California Telegraph Company.....	16 80
	Geo. S. Dennison, travel.....	10 25
	H. S. Crocker, staples.....	60
	Los Angeles Daily Times, October.....	90
	Erwin P. Werner, travel.....	33 22
	Cascade Towel Supply Company, August and September.....	4 98
	California Highway Commission, E-9447, E-5555, E-9611.....	91 66
	Union Oil Company.....	14 48
	F. M. McAuliffe, travel.....	25 14
	J. J. Cusack, travel.....	10 50
	O. C. Shaw, carfare.....	5 00
	American Law Book Company, expressage.....	1 00
	Commercial and Financial Chronicle, subscription, one year.....	10 00
	Underwood Typewriter Company, repairs.....	1 00
	San Francisco Chronicle.....	3 45
	Gus Lichtenberg, labor.....	5 00
	A. W. Brouillet, carfare.....	2 00
	J. J. Cusack, carfare.....	5 00
	Bancroft-Whitney Company, book.....	2 95
	Recorder Printing and Publishing Company.....	5 00
	Office Towel Supply Company.....	2 50
	Western Union Telegraph Company.....	2 10
	Pacific Telephone and Telegraph Company.....	38 10
	Keystone Garage, repairs.....	6 25
	Purity Spring Water Company.....	2 00
	Dion R. Holm, postage.....	15 00
	Underwood Typewriter Company, repairs.....	1 25
	W. S. Gaines, expressage.....	50
	Mildred R. Griffith, postage.....	40 00
	Pacific Telephone and Telegraph Company.....	31 20
	Cascade Towel Supply Company.....	2 49
	Bancroft-Whitney Company, book shelves.....	45 00
	Division of Printing.....	328 45
	F. F. Ball, travel.....	39 30
Oct. 30—	A. T. Shine, travel.....	14 75
	F. E. Bush, travel.....	77 35
	Remington Typewriter Company, typewriter.....	60 53
Nov. 14—	Department of Finance, janitor service.....	20 00
	Firestone Tire and Rubber Company, tube.....	2 50
	C. E. Cooper, garage rent (2).....	18 00
	Western Union Telegraph Company.....	11 01
	Bancroft-Whitney Company, books.....	30 00
	American Law Book Company, book.....	7 50
	Commerce Clearing House, tax service.....	60 00
	Barker Brothers, top for file.....	6 75
	Fred R. Hudson, travel.....	11 80
	Ralph W. Smith, travel.....	137 75
	Union Oil Company.....	17 02
	Mildred R. Griffith, postage.....	15 00
Nov. 21—	Jas. W. Hickey, November salary.....	200 00
	Clarence H. Smith, November salary.....	225 00
	Frank R. Swain, November salary.....	225 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		
Nov. 21—	J. D. Tilden, November salary	\$200 00
	E. Foster, November salary	200 00
	Mrs. May Clark, November salary	75 00
	Felice Connelly, November salary	125 00
	Lucille Dobson, November salary	135 00
	Etta Greenberg, November salary	125 00
	Clare F. Proctor, November salary	150 00
	Ruby Sawyer, November salary	150 00
	Edith Hansen, November salary	100 00
	Anna Robinson, November salary	135 00
	J. Soares, November salary	75 00
	M. E. Colgan, November salary	200 00
	James Cunningham, November salary	150 00
	R. F. Keegan, November salary	125 00
	Beatrice Taylor, November salary	80 00
	L. A. McKee, November salary	225 00
	F. E. Brooks, November salary	165 00
	George Green, November salary	165 00
	J. J. Campbell, November salary	160 00
	B. D. Lack, November salary	200 00
	Anne Steininger, November salary	100 00
	Alice P. Emigh, November salary	135 00
	Theodora S. Crase, November salary	125 00
	Mildred R. Griffith, November salary	125 00
	Ruth Wagoner, November salary	90 00
	Warren Weaver, November salary	130 00
	A. W. Brouillet, November salary	200 00
	W. H. H. Gentry, November salary	200 00
	Ida K. Johnson, November salary	125 00
	Verna Lynn, November salary	125 00
	Agnes M. O'Brien, November salary	125 00
	Ouida A. Russell, November salary	125 00
	Geo. S. Dennison, November salary	175 00
	Elnora Stanton, November salary	130 00
	Ada R. Taylor, November salary	125 00
	Marjorie M. Taylor, November salary	115 00
	W. R. Foss, carfare, September	5 00
	W. H. H. Gentry, travel	12 22
	W. R. Foss, carfare, October	5 00
	Dion R. Holm, travel	34 00
	J. J. Cusack, carfare	5 00
	A. W. Brouillet, carfare	2 00
	Keystone Garage, storage and repairs	13 50
	Office Towel Supply Company	2 50
	Recorder Printing and Publishing Company	5 00
	Harriet Rossi, reporting	45 87
	Purity Spring Water Company	2 50
	Pacific Telephone and Telegraph Company	34 40
	Western Union Telegraph Company	73
	Humboldt Bank Building, November rent	175 00
	Dion R. Holm, postage	15 00
	Southern California Telephone Company	5 20
	P. P. O'Brien, postage	10 00
	Daily Times	90
	Bekins Van and Storage Company	3 45
	Burroughs Adding Machine Company	1 20
	Underwood Typewriter Company, repairs	1 00
	Geo. S. Dennison, travel	23 40
	Wesley E. Marten, travel	111 09
	California Highway Commission, E-9447, E-5555	9 97
	Sleeper Stamp Company	3 50
	Division of Printing	209 95
	F. W. Wentworth Company, bookcases	46 60
	Cascade Towel Supply Company	2 49
	Division of Purchases	46 34
	Mildred R. Griffith, postage	15 00
	Mildred R. Griffith, reporter's fee	5 00
Dec. 6—	Department of Finance, telephone	56 33
	Department of Finance, janitor service	20 00
	Western Union Telegraph Company	7 18
	Postal Telegraph Company	40
	Yawman and Erbe Manufacturing Company, filing equipment	69 50
	J. J. Jacobs Motor Company, repairs E-5555	48 60
	Firestone Tire and Rubber Company, tube	2 16
	American Railway Express	6 59
	Warren Weaver, travel	12 95
	C. E. Cooper, garage rent (2)	18 00
	Pacific Telephone and Telegraph Company	40 79
	Allen's Press Clipping Bureau	22 90
	Ida K. Johnson, November salary increase	5 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1924		\$33 17
Dec. 20—	Warren Weaver, travel.....	19 20
	Bancroft-Whitney Company, books.....	12 00
	L. N. Crawford, towel service.....	7 95
	Clarence H. Smith, travel.....	26 67
	Fobes Supply Company, desk lamp.....	60 00
	Commerce Clearing House, tax service.....	15 00
	American Law Book Company, book.....	33 12
	Firestone Tire and Rubber Company, tires and tubes.....	17 00
	Mildred R. Griffith, postage.....	68 54
	Wesley E. Marten, travel.....	37 11
	Union Oil Company.....	19 95
	California Highway Commission.....	4 52
	Western Union Telegraph Company.....	1 50
	Howard Auto Parks.....	20 90
	Bancroft-Whitney Company, books.....	9 00
	Recorder Printing and Publishing Company.....	10 00
	P. P. O'Brien, postage.....	13 16
	American Railway Express Company.....	5 50
	Geo. S. Dennison, travel.....	137 30
	Division of Printing.....	1 25
	Gus Meuttmann, lettering.....	7 50
	Inter-city Express, subscription.....	2 00
	Purity Spring Water Company.....	48 89
	Pacific Telephone and Telegraph Company.....	2 50
	Office Towel Supply Company.....	4 20
	H. Hammer, repairs, E-8956.....	15 00
	Keystone Garage, E-8956.....	5 00
	J. J. Cusack, carfare, November.....	2 00
	A. W. Brouillet, carfare, November.....	5 04
	W. R. Foss, carfare, November.....	15 00
	Dion R. Holm, postage.....	9 91
	W. H. H. Gentry, travel.....	48
	Western Union Telegraph Company.....	90
	American Railway Express Company.....	50
	S. Casper, expressage.....	5 00
	Recorder Printing and Publishing.....	175 00
	Humboldt Bank Building, December rent.....	14 50
	Hedwig Schnefel, reporting.....	200 00
Dec. 22—	Jas. W. Hickey, December salary.....	225 00
	Clarence H. Smith, December salary.....	225 00
	Frank R. Swain, December salary.....	200 00
	J. D. Tilden, December salary.....	200 00
	E. Foster, December salary.....	75 00
	May Clark, December salary.....	125 00
	Felice Connelly, December salary.....	135 00
	Lucille Dobson, December salary.....	125 00
	Etta Greenberg, December salary.....	160 00
	Clare F. Proctor, December salary.....	150 00
	Ruby Sawyer, December salary.....	100 00
	Edith Hansen, December salary.....	135 00
	Anna Robinson, December salary.....	75 00
	J. Soares, December salary.....	200 00
	M. E. Colgan, December salary.....	150 00
	James Cunningham, December salary.....	125 00
	R. F. Keegan, December salary.....	80 00
	Beatrice Taylor, December salary.....	225 00
	I. A. McKee, December salary.....	165 00
	F. E. Brooks, November salary.....	165 00
	George Green, December salary.....	200 00
	B. D. Lack, December salary.....	100 00
	Anne Steininger, December salary.....	135 00
	Alice P. Emigh, December salary.....	125 00
	Theodora S. Crase, December salary.....	125 00
	Mildred R. Griffith, December salary.....	90 00
	Ruth Wagoner, December salary.....	130 00
	Warren Weaver, December salary.....	200 00
	A. W. Brouillet, December salary.....	200 00
	W. H. H. Gentry, December salary.....	130 00
	Ida K. Johnson, December salary.....	125 00
	Vern Lynn, December salary.....	125 00
	Agnes M. O'Brien, December salary.....	175 00
	Geo. S. Dennison, December salary.....	130 00
	Elnora Stanton, December salary.....	125 00
	Ada R. Taylor, December salary.....	115 00
	Marjorie M. Taylor, December salary.....	238 72
Dec. 30—	Ray L. Riley, travel.....	36 00
	A. Carlisle and Company, binders.....	345 85
	Division of Printing.....	72 87
	Division of Purchases.....	20 00
	Mildred R. Griffith, postage.....	400 00
Dec. 31—	Harold J. McCurry, postage.....	

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

Jan. 8—	Division of Printing	\$67 53
	Wesley E. Marten, travel	65 98
	Leo C. Lennon, travel	63 75
	Dion R. Holm, travel	63 75
	A. W. Brouillet, travel	76 25
	Underwood Typewriter Company	178 14
	Yawman and Erbe Manufacturing Company	69 50
	C. E. Cooper, garage rent (2)	18 00
	C. E. Cooper, P. O. box rent	4 00
	Postal Telegraph Company	56
	Western Union Telegraph Company	18 66
	J. J. Jacobs Motor Company, E-5555	4 85
	H. S. Crocker Company, Inc., date book	2 40
	Warren Weaver, travel	46 14
	National Tax Association, dues	5 00
	Union Oil Company, supplies	46 37
	Allen's Press Clipping Bureau	21 30
	Pacific Telephone and Telegraph Company	46 25
	Recorder Printing and Publishing Company	24 00
	The Peck-Judah Company, blue book	7 50
Jan. 14—	Gray's News Company, Chronicle	3 45
	West Publishing Company, book	4 00
	American Law Book Company, postage	25
	A. W. Brouillet, travel	2 75
	Bancroft-Whitney Company, books	8 85
	Purity Spring Water Company	2 00
	Keystone Garage, storage	12 50
	Recorder Printing and Publishing Company	5 00
	Salinas Daily Index, subscription	4 50
	Pacific Telephone and Telegraph Company	39 75
	San Francisco Chronicle, 3 months	3 45
	Office Towel Supply Company	2 50
	W. K. Foss, carfare	5 04
	J. J. Cusack, carfare	5 00
	A. W. Brouillet, carfare	2 00
	Dion R. Holm, postage	15 00
	Western Union Telegraph Company	1 45
	Humboldt Bank Building, January rent	175 00
	C. E. Cooper, travel	28 85
	F. M. McAuliffe, travel	63 75
	Francis Shepard Company, citations	16 00
	Daily	90
	Southern California Telephone Company	2 15
	P. P. O'Brien, postage	10 00
	Geo. S. Dennison, travel	34 83
	Erwin P. Werner, travel	44 58
	Division of Purchases	92 92
	Division of Printing	149 80
Jan. 20—	Harold J. McCurry, postage	500 00
Jan. 21—	Jan. W. Hickoy, January salary	200 00
	Clarence H. Smith, January salary	225 00
	Frank R. Swain, January salary	225 00
	J. D. Tilden, January salary	200 00
	E. Foster, January salary	200 00
	May Clark, January salary	75 00
	Leche Connolly, January salary	125 00
	Louise Dobson, January salary	135 00
	Etta Greenberg, January salary	125 00
	Clara F. Proctor, January salary	160 00
	Huby Sawyer, January salary	150 00
	Edith Hansen, January salary	100 00
	Anna Robinson, January salary	135 00
	J. Norton, January salary	75 00
	M. E. Colgan, January salary	200 00
	James Cunningham, January salary	150 00
	R. I. Keenan, January salary	125 00
	Beatrice Taylor, January salary	80 00
	I. A. McKee, January salary	225 00
	George Green, January salary	165 00
	F. E. Brooks, January salary	165 00
	B. D. Lack, January salary	200 00
	Anne Steininger, January salary	100 00
	Clara P. Smith, January salary	135 00
	Thelma S. Crane, January salary	125 00
	W. H. Gentry, January salary	125 00
	W. H. Gentry, January salary	00 00
	W. H. Gentry, January salary	130 00
	W. H. Gentry, January salary	200 00
	A. W. Brouillet, January salary	200 00
	W. H. Gentry, January salary	200 00
	Ida J. Johnson, January salary	130 00
	Verna Lynn, January salary	125 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1925		
Jan. 21—	Agnes M. O'Brien, January salary	\$125 00
	Geo. S. Dennison, January salary	175 00
	Elnora Stanton, January salary	130 00
	Ada R. Taylor, January salary	125 00
	Marjorie M. Taylor, January salary	115 00
Jan. 26—	Ralph W. Smith, travel	200 03
	L. C. Smith and Brothers, typewriter	103 00
	California Highway Commission	32 90
	C. H. Jenkins Company	5 85
	Cascade Towel Supply Company	2 49
	W. H. H. Gentry	56 25
	Warren Weaver	42 37
	Daily Times	90
	Pacific Mutual Auto Park, storage	3 00
	Underwood Typewriter Company, repairs	3 00
	Bancroft-Whitney Company, books	6 40
	Western Union Telegraph Company	9 51
	P. P. O'Brien, postage	10 00
	Union Oil Company, supplies	16 29
Feb. 6—	Arnold Brothers, Inc., automobile	2,000 00
	C. E. Cooper, garage rent (2)	18 00
	Department of Finance, janitor service	20 00
	Schwabacher-Frey Co., paper trimmer	3 50
	Yawman and Erbe Manufacturing Company, filing supplies	19 70
	Mildred R. Griffeth, postage	30 00
	Allen's Press Clipping Bureau	25 35
	Pacific Telephone and Telegraph Company	36 95
	Recorder Printing and Publishing Company, decisions	9 00
	Bancroft-Whitney Company, book	5 90
	Southern California Telephone Company	12 45
	Erwin P. Werner, travel	8 50
	Julius Brunton and Sons Company, battery	30 16
	Division of Purchases	69 95
	Western Union Telegraph Company	5 75
	Union Oil Company	57 22
	Standard Oil Company	3 15
	American Railway Express Company	1 76
Feb. 17—	Ray L. Riley, travel	444 06
	Division of Printing	41 60
	Schaw Batcher Company, carpet sweeper	4 00
	Western Union Telegraph Company	1 70
	Fobes Supply Company, desk lamps	5 87
	Warren Weaver, travel	63 20
	American Law Book Company, book	8 00
	Union Oil Company	5 39
	Postal Telegraph Company	55
	Burroughs Adding Machine Company, repairs	1 55
	Los Angeles Daily Journal, October-January	3 00
	Geo. S. Dennison, travel	24 75
	American Railway Express Company	39
	Dion R. Holm, travel	17 04
	Leo C. Lennon, travel	4 73
	L. C. Smith and Brothers Company	2 55
	West Publishing Company, book	3 00
	Dion R. Holm, travel	12 85
	S. Casper expressage	75
	Tribune Printing Company	5 00
	Leo C. Lennon, travel	1 92
	J. J. Cusack, carfare	5 00
	A. W. Brouillet, carfare	2 50
	W. R. Foss, carfare	5 04
	Office Towel Supply Company	2 50
	Purity Spring Water Company	2 50
	Pacific Telephone and Telegraph Company	48 11
	Keystone Garage, storage	13 50
	Western Union Telegraph Company	7 66
	Dion R. Holm, postage	15 00
	Leo C. Lennon, travel	25 51
	Hanni Auto Repair Company	20 25
	Recorder Printing and Publishing Company	5 00
	Humboldt Savings Bank Building, February rent	175 00
	California Highway Commission, E-5555	11 50
Feb. 20—	Jas. W. Hickey, February salary	200 00
	Clarence H. Smith, February salary	225 00
	Frank R. Swain, February salary	225 00
	J. D. Tilden, February salary	200 00
	E. Foster, February salary	200 00
	May Clark, February salary	75 00
	Felice Connelly, February salary	125 00
	Lucille Dobson, February salary	135 00
	Etta Greenberg, February salary	125 00
	Clare F. Proctor, February salary	160 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1925

Feb. 20—	Ruby Sawyer, February salary	\$150 00
	Edith Hansen, February salary	100 00
	Anna Robinson, February salary	135 00
	J. Soares, February salary	75 00
	M. E. Colgan, February salary	200 00
	James Cunningham, February salary	150 00
	R. F. Keegan, February salary	125 00
	Beatrice Taylor, February salary	80 00
	L. A. McKee, February salary	225 00
	F. E. Brooks, February salary	165 00
	George Green, February salary	165 00
	B. D. Lack, February salary	200 00
	Anne Steininger, February salary	100 00
	Alice P. Emigh, February salary	135 00
	Marguerite Gallagher, February salary	125 00
	Mildred R. Griffith, February salary	125 00
	Ruth Wagoner, February salary	90 00
	Warren Weaver, February salary	130 00
	A. W. Brouillet, February salary	200 00
	W. H. H. Gentry, February salary	200 00
	Ida K. Johnson, February salary	130 00
	Verna Lynn, February salary	125 00
	Agnes M. O'Brien, February salary	125 00
	Geo. S. Dennison, February salary	175 00
	Elnora Stanton, February salary	130 00
	Ada R. Taylor, February salary	125 00
	Marjorie M. Taylor, February salary	115 00
Mar. 2—	C. E. Cooper, travel	42 25
	Warren Weaver, travel	39 69
	Division of Printing	245 80
	Dixwell L. Pierce, travel	8 50
	Mildred R. Griffith, postage	30 00
	Firestone Tire and Rubber Company	27 83
	Pacific Telephone and Telegraph Company	45 10
	Department of Finance, janitor service	20 00
Mar. 5—	Clarence H. Smith, February salary increase	25 00
Mar. 10—	C. E. Cooper, garage rent	18 00
	Daily Times	90
	P. P. O'Brien, postage	10 00
	W. Elliott Judge, map	3 90
	Western Union Telegraph Company	4 06
	Southern California Telephone Company	19 50
	West Coast Auto Shop, E-5000	11 95
	P. P. O'Brien, postage	10 00
	Adrian C. Stanton, travel	22 00
	Geo. S. Dennison, travel	46 07
	Ralph W. Smith, travel	436 14
	H. S. Crocker Company, Inc., filing supplies	3 65
	Allen's Press Clipping Bureau	21 80
	Western Union Telegraph Company	5 26
	Postal Telegraph Company	1 69
	Wesley E. Marten, travel	96 80
	Union Oil Company	7 80
	Standard Oil Company	35 69
	Division of Purchases	43 42
Mar. 21—	Jas. W. Hickey, March salary	200 00
	Clarence H. Smith, March salary	250 00
	Frank R. Swain, March salary	225 00
	J. D. Tilden, March salary	200 00
	E. Foster, March salary	200 00
	May Clark, March salary	75 00
	Felice Connelly, March salary	125 00
	Lucille Dobson, March salary	135 00
	Etta Greenberg, March salary	125 00
	Clare F. Proctor, March salary	160 00
	Ruby Sawyer, March salary	150 00
	Edith Hansen, March salary	100 00
	J. Soares, March salary	75 00
	Anna Robinson	135 00
	M. E. Colgan, March salary	200 00
	James Cunningham, March salary	150 00
	R. F. Keegan, March salary	125 00
	Beatrice Taylor, March salary	80 00
	L. A. McKee, March salary	225 00
	F. E. Brooks, March salary	165 00
	George Green, March salary	165 00
	Anne Steininger, March salary	100 00
	Alice P. Emigh, March salary	135 00
	Marguerite Gallagher, March salary	125 00
	Mildred R. Griffith, March salary	125 00
	Ruth Wagoner, March salary	90 00
	Warren Weaver, March salary	130 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1925		
Mar. 21—	A. W. Brouillet, March salary	\$200 00
	W. H. H. Gentry, March salary	200 00
	Ida K. Johnson, March salary	130 00
	Verna Lynn, March salary	125 00
	Agnes M. O'Brien, March salary	125 00
	Geo. S. Dennison, March salary	175 00
	Elnora Stanton, March salary	130 00
	Ada R. Taylor, March salary	125 00
	Marjorie M. Taylor, March salary	115 00
Mar. 23—	Frank Shepard Company, citations	18 00
	Dion R. Holm, travel	12 85
	W. H. H. Gentry, travel	10 57
	Leo C. Lennon, travel	16 00
	Dion R. Holm, travel	42 25
	Pacific Telephone and Telegraph Company	39 48
	Keystone Garage, storage	12 50
	Office Towel Supply Company	2 50
	Recorder Printing and Publishing Company	5 00
	J. J. Cusack, carfare	2 00
	Purity Spring Water Company	2 00
	Dion R. Holm, postage	15 00
	Western Union Telegraph Company	3 92
	Humboldt Bank Building, March rent	175 00
	S. Casper, expressage	75
	Leo C. Lennon, travel	9 63
	Allen's Press Clipping Bureau	16 97
	C. E. Cooper, travel	8 00
	W. P. Fuller and Company	4 80
	Warren Weaver, travel	75 33
	H. S. Crocker Company, files	152 00
	Division of Printing	2,425 60
	California Highway Commission, E-8000	4 68
	Dion R. Holm, travel	13 98
	Alexandria Garage, storage	14 00
	Yawman and Erbe Manufacturing Company	5 80
	Los Angeles Daily Journal, January-April	3 00
	Alexandria Auto Repair Shop, E-9447	2 90
	Los Angeles Directory Company, directory	24 00
	Western Union Telegraph Company	6 32
	Bancroft-Whitney Company, book	10 00
Apr. 3—	Pacific Telephone and Telegraph Company	31 05
	The Recorder, binders	3 50
	Allen's Press Clipping Bureau	20 90
	Recorder Printing and Publishing Company	24 00
	Mildred R. Griffith, postage	30 00
	Warren Weaver, travel	64 85
	Western Union Telegraph Company	5 65
	C. E. Cooper, P. O. box rent	4 00
	C. E. Cooper, garage rent (2)	18 00
	Department of Finance, janitor service	20 00
	Department of Finance, telephone	87 63
	Dixwell L. Pierce, travel	6 75
	Standard Oil Company	31 63
Apr. 16—	Alexandria Garage, E-9447	38 35
	Erwin P. Werner, travel	24 00
	Ray L. Riley, travel	177 59
	Warren Weaver, travel	22 67
	Wesley E. Marten, travel	22 70
	S. F. Chronicle, 3 months	3 45
	Division of Purchases	106 74
Apr. 20—	Jas. W. Hickey, April salary	200 00
	Clarence H. Smith, April salary	250 00
	Frank R. Swain, April salary	225 00
	J. D. Tilden, April salary	200 00
	E. Foster, April salary	200 00
	May Clark, April salary	75 00
	Felice Connelly, April salary	125 00
	Lucille Dobson, April salary	135 00
	Etta Greenberg, April salary	125 00
	Clare F. Proctor, April salary	160 00
	Ruby Sawyer, April salary	150 00
	Edith Hansen, April salary	100 00
	Anna Robinson, April salary	135 00
	J. Soares, April salary	75 00
	M. E. Colgan, April salary	200 00
	James Cunningham, April salary	150 00
	R. F. Keegan, April salary	125 00
	Beatrice Taylor, April salary	80 00
	L. A. McKee, April salary	225 00
	F. E. Brooks, April salary	165 00
	George Green, April salary	165 00
	Inez D. Sanchez, April salary	93 33

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1925			
Apr. 20	Alice P. Emigh, April salary	\$135 00	
	Marguerite Gallagher, April salary	125 00	
	Mildred R. Griffith, April salary	125 00	
	Ruth Wagoner, April salary	90 00	
	Warren Weaver, April salary	130 00	
	A. W. Brouillet, April salary	200 00	
	W. H. H. Gentry, April salary	200 00	
	Ida K. Johnson, April salary	130 00	
	Verna Lynn, April salary	125 00	
	Agnes M. O'Brien, April salary	125 00	
	Geo. S. Dennison, April salary	175 00	
	Elnora Stanton, April salary	130 00	
	Ada R. Taylor, April salary	125 00	
	Marjorie M. Taylor, April salary	115 00	
Apr. 22	W. R. Foss, carfare	5 04	
	Agnes M. O'Brien, travel	13 58	
	Dion R. Holm, travel	12 85	
	West Publishing Company, book	4 00	
	Dion R. Holm, travel	15 48	
	Hanni Auto Repair Shop	3 75	
	American Railway Express Company	1 04	
	Keystone Garage, storage and repairs	15 50	
	S. Casper, expressage	75	
	San Francisco Chronicle, 3 months	3 45	
	Humboldt Bank, check books	2 15	
	American Law Book Company, book	8 25	
	Dion R. Holm, travel	14 98	
	J. J. Cusack, carfare	5 00	
	W. R. Foss	5 04	
	Purity Spring Water Company	2 00	
	Office Towel Supply Company	2 50	
	Pacific Telephone and Telegraph Company	35 63	
	Dion R. Holm, postage	15 00	
	Humboldt Bank Building, April rent	175 00	
	Recorder Printing and Publishing Company	5 00	
	Dion R. Holm, travel	13 23	
	Bancroft-Whitney Company, book	10 00	
	W. H. H. Gentry, travel	2 70	
	Yawman and Erbe Manufacturing Company, filing supplies	24 50	
	Division of Printing	151 40	
	Southern California Telephone Company	21 75	
	Bancroft-Whitney Company, book	10 00	
	Burroughs Adding Machine Company, repairs	1 75	
	P. P. O'Brien, postage	10 00	
	County of Los Angeles, law library fee	3 00	
	Alexandria Garage, repairs and storage	13 00	
	Western Union Telegraph Company	3 90	
	Jones Book Store, paper	1 00	
	Geo. S. Dennison, travel	13 42	
	California Highway Commission	9 09	
May 4	Warren Weaver, travel	66 15	
	Division of Printing	304 10	
	Samson Tire and Rubber Corporation	30 88	
	C. E. Cooper, garage rent	18 00	
	Department of Finance, janitor service	20 00	
	Pacific Telephone and Telegraph Company	35 10	
	H. S. Crocker Company, Inc.	3 45	
	Western Union Telegraph Company	12 10	
	Allen's Press Clipping Bureau	10 67	
	Arnold Brothers, Inc.	9 70	
	Cascade Towel Supply Company	7 47	
	Mildred R. Griffith, postage	30 00	
	Standard Oil Company	57 30	
	Sacramento Directory Company, directory	10 00	
May 20	Jas. W. Hickey, May salary	200 00	
	Clarence H. Smith, May salary	250 00	
	Frank R. Swain, May salary	225 00	
	J. D. Tilden, May salary	200 00	
	E. Foster, May salary	200 00	
	May Clark, May salary	75 00	
	Felice Connelly, May salary	125 00	
	Lucille Dobson, May salary	135 00	
	Etta Greenberg, May salary	125 00	
	Clare E. Proctor, May salary	160 00	
	Ruby Sawyer, May salary	150 00	
	Edith Hansen, May salary	100 00	
	Anna Robinson, May salary	135 00	
	J. Soares, May salary	75 00	
	M. E. Colgan, May salary	200 00	
	James Cunningham, May salary	150 00	
	R. E. Keegan, May salary	125 00	
	Taylor, May salary	80 00	

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1925		
May 20—	J. A. McKee, May salary	\$225 00
	F. E. Brooks, May salary	165 00
	George Green, May salary	165 00
	Inez D. Sanchez, May salary	100 00
	Alice P. Emigh, May salary	135 00
	Marguerite Gallagher, May salary	125 00
	Mildred R. Griffith, May salary	125 00
	Ruth Wagoner, May salary	90 00
	Warren Weaver, May salary	130 00
	A. W. Brouillet, May salary	200 00
	W. H. H. Gentry, May salary	200 00
	Ida K. Johnson, May salary	130 00
	Verna Lynn, May salary	125 00
	Agnes M. O'Brien, May salary	125 00
	Geo. S. Dennison, May salary	175 00
	Elnora Stanton, May salary	130 00
	Ada R. Taylor, May salary	125 00
	Marjorie M. Taylor, May salary	115 00
	J. T. Horgan	2 00
	W. H. H. Gentry, travel	4 60
	Dion R. Holm, postage	15 00
	W. R. Foss, carfare	5 04
	J. J. Cusack, carfare	5 00
	H. Hammer, repairs, E-10017	3 69
	Supreme Court, copy of opinion	7 20
	Cossitt and Company	95
	Western Union Telegraph Company	2 16
	American Railway Express Company	1 11
	Purity Spring Water Company	2 50
	Office Towel Supply Company	2 50
	Recorder Printing and Publishing Company, abstract	45 00
	Rempe Manufacturing Company, type cleaner	1 50
	Pacific Telephone and Telegraph Company	54 07
	West Publishing Company, book	4 00
	Humboldt Bank Building, May rent	175 00
	Keystone Garage, storage and repairs	13 75
	Ames Harris Neville Company, mail bags	11 25
	C. E. Cooper, postal cards	10 00
	M. E. Colgan, travel	57 95
	H. S. Crocker Company, guides	2 95
	Division of Printing	184 05
	Division of Purchases	67 54
	Wesley E. Marten	99 20
	Southern California Telephone Company	23 45
	P. P. O'Brien, postage	10 00
	Daily Times, March-May	1 80
	Geo. S. Dennison, travel	2 75
	Erwin P. Werner, travel	18 75
May 21—	J. Soares, salary increase for April and May	20 00
June 1—	Division of Printing	405 50
	Alexandria Garage	38 55
	Western Union Telegraph Company	1 98
	Catherine A. Watts, stenographer	3 75
	P. P. O'Brien, postage	10 00
	Daily Times	90
	Erwin P. Werner, travel	19 00
	Dixwell L. Pierce, travel	16 25
	Cascade Towel Supply Company	2 49
	Department of Finance, janitor	20 00
	Bobbs Merrill Company, book	7 50
	Pacific Telephone and Telegraph Company	38 70
	California Highway Commission	12 60
	Allen's Press Clipping Bureau	6 92
	Mildred R. Griffith, postage	30 00
	Mildred R. Griffith, postal telegraph	40
June 13—	Harold J. McCurry, postage	800 00
	Jenkins-Hall Card Index Company, cards and folders	164 75
	Division of Printing	77 55
	C. E. Cooper, garage rent	18 00
	Prentice Hall, Inc., tax service	375 00
	American Railroad Express Company	2 09
	Wesley E. Marten, travel	34 40
	L. N. Crawford, towel service	12 00
	Division of Purchases	40 67
	Western Union Telegraph Company	12 05
	Warren Weaver, travel	104 56
	Standard Oil Company	79 28
June 20—	Jas. W. Hickey, June salary	200 00
	Clarence H. Smith, June salary	250 00
	Frank R. Swain, June salary	225 00
	J. D. Tilden, June salary	200 00
	E. Foster, June salary	200 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-sixth Fiscal Year, Ending June 30, 1925.

1925		
June 20	—May Clark	\$75 00
	Felice Connelly, June salary	125 00
	Lucille Dobson, June salary	135 00
	Etta Greenberg, June salary	125 00
	Clare F. Proctor, June salary	160 00
	Ruby Sawyer, June salary	150 00
	Edith Hansen, June salary	100 00
	Anna Robinson, June salary	135 00
	J. Soares, June salary	85 00
	M. E. Colgan, June salary	200 00
	James Cunningham, June salary	150 00
	R. F. Keegan, June salary	125 00
	Beatrice Taylor, June salary	80 00
	L. A. McKee, June salary	225 00
	F. E. Brooks, June salary	165 00
	George Green, June salary	165 00
	Inez D. Sanchez, June salary	100 00
	Alice P. Emigh, June salary	135 00
	Marguerite Gallagher, June salary	125 00
	Mildred R. Griffith, June salary	125 00
	Ruth Wagoner, June salary	90 00
	Warren Weaver, June salary	130 00
	A. W. Brouillet, June salary	200 00
	W. H. H. Gentry, June salary	200 00
	Ida K. Johnson, June salary	130 00
	Verna Lynn, June salary	125 00
	Agnes M. O'Brien, June salary	125 00
	Geo. S. Dennison, June salary	175 00
	Elnora Stanton, June salary	130 00
	Ada R. Taylor, June salary	125 00
	Marjorie M. Taylor, June salary	115 00
June 23	—Harold J. McCurry, postage	500 00
June 24	—Dion R. Holm, travel	15 54
	Leo C. Lennon, travel	4 73
	A. W. Brouillet, travel	25 50
	A. M. O'Brien, travel	7 48
	Leo C. Lennon, travel	4 73
	Humboldt Bank Building, June rent	175 00
	S. Casper, expressage	75
	J. J. Cusack, carfare	5 00
	W. R. Foss, carfare	5 04
	Dion R. Holm, postage	15 00
	Western Union Telegraph Company	7 62
	Office Towel Supply Company	2 50
	Pacific Telephone and Telegraph Company	56 36
	Keystone Garage, storage	12 50
	Purity Spring Water Company	2 00
	H. Hammer, auto repairs	6 44
	Recorder Printing and Publishing Company, book	5 00
	Dixwell L. Pierce, travel	20 50
	Yawman and Erbe Manufacturing Company folders	8 10
	Los Angeles Daily Journal, April-July	3 00
	Southern California Telephone Company	13 35
	Alexandria Auto Repair Shop, E-5000	1 90
	P. P. O'Brien, postage	10 00
	Bancroft-Whitney Company, books	5 90
	Western Union Telegraph Company	6 34
	American Railway Express Company	1 06
	Alexandria Garage	17 45
	Daily Times, June-July	90
	Ray L. Riley, travel	205 14
	F. W. Wentworth Company, filing equipment	279 90
	Warren Weaver, travel	65 01
	Underwood Typewriter Company, typewriter	58 15
	Cascade Towel Supply Company	2 49
	California Highway Commission	33 90
	Division of Printing	329 05
	Wesley E. Marten, travel	71 25
June 25	—Ralph W. Smith, travel	422 77
		\$94,675 67
	Credit in December for damage to auto	17 00
	Total	\$94,658 67

DETAILED STATEMENT—Continued.

Showing Expenditures of the Emergency Appropriation No. 31 for Expenses in Office of Gasoline Tax Department
During the Seventy-sixth Fiscal Year Ending June 30, 1925.

1924		
July 21—	Genevieve Brown, July salary.....	\$90 00
	Elva Carmody, July salary.....	75 00
	Mona Crawford, July salary.....	135 00
	Joseph Genshlea, July salary.....	150 00
	Wm. Offenbach, July salary.....	160 00
	Dan McGuire, July salary.....	10 00
Aug. 21—	Genevieve Brown, August salary.....	90 00
	Elva Carmody, August salary.....	75 00
	Mona Crawford, August salary.....	135 00
	Joseph Genshlea, August salary.....	150 00
	Wm. Offenbach, August salary.....	160 00
	Dan McGuire, August salary.....	10 00
Sept. 15—	Harold J. McCurry, postage.....	500 00
Sept. 22—	Genevieve Brown, September salary.....	90 00
	Elva Carmody, September salary.....	75 00
	Mona Crawford, September salary.....	135 00
	Joseph Genshlea, September salary.....	150 00
	Wm. Offenbach, September salary.....	160 00
	Dan McGuire, September salary.....	10 00
Oct. 20—	Genevieve Brown, October salary.....	90 00
	Elva Carmody, October salary.....	75 00
	Mona Crawford, October salary.....	135 00
	Joseph Genshlea, October salary.....	150 00
	Wm. Offenbach, October salary.....	160 00
	Dan McGuire, October salary.....	10 00
Oct. 21—	Division of Printing.....	71 25
	Division of Purchases.....	10 47
	American Railway Express.....	41
Nov. 21—	Genevieve Brown, November salary.....	90 00
	Mona Crawford, November salary.....	135 00
	Joseph Genshlea, November salary.....	150 00
	Wm. Offenbach, November salary.....	160 00
	Elva Carmody, November salary.....	75 00
	Dan McGuire, November salary.....	10 00
Nov. 28—	C. E. Cooper, travel.....	64 40
	Division of Purchases.....	6 82
	Division of Printing.....	247 70
Dec. 3—	Harold J. McCurry, postage.....	500 00
Dec. 22—	Genevieve Brown, December salary.....	90 00
	Mona Crawford, December salary.....	135 00
	Joseph Genshlea, December salary.....	150 00
	Wm. Offenbach, December salary.....	160 00
	Elva Carmody, December salary.....	75 00
	Dan McGuire, December salary.....	10 00
1925		
Jan 15—	H. S. Crocker Company, check file cases.....	202 50
	Division of Purchases.....	27 43
	L. E. Sperry Company.....	13 72
	Division of Printing.....	66 85
Jan 21—	Genevieve Brown, January salary.....	90 00
	Mona Crawford, January salary.....	135 00
	Joseph Genshlea, January salary.....	150 00
	Wm. Offenbach, January salary.....	160 00
	Elva Carmody, January salary.....	75 00
	Dan McGuire, January salary.....	10 00
Feb. 21—	Genevieve Brown, February salary.....	90 00
	Mona Crawford, February salary.....	135 00
	Joseph Genshlea, February salary.....	150 00
	Wm. Offenbach, February salary.....	160 00
	Elva Carmody, February salary.....	75 00
	Dan McGuire, February salary.....	10 00
	Division of Purchases.....	9 86
	C. H. Jenkins Company, Bostitch fasteners.....	23 63
Mar. 21—	Genevieve Brown, March salary.....	90 00
	Mona Crawford, March salary.....	135 00
	Joseph Genshlea, March salary.....	150 00
	Wm. Offenbach, March salary.....	160 00
	Elva Carmody, March salary.....	75 00
	Dan McGuire, March salary.....	10 00
Mar. 30—	Harold J. McCurry, postage.....	50 15
Apr. 16—	Harold J. McCurry, postage.....	491 29
Apr. 20—	Genevieve Brown, April salary.....	90 00
	Mona Crawford, April salary.....	135 00
	Joseph Genshlea, April salary.....	150 00
	Wm. Offenbach, April salary.....	160 00
	Elva Carmody, April salary.....	75 00
	Dan McGuire, April salary.....	10 00
May 4—	Division of Printing.....	14 70
	Division of Purchases.....	4 35
	Carithers Sign Company, lettering.....	6 45
	C. H. Jenkins Company, Inc., Bostitch staples.....	20 25
	H. S. Crocker Company, Inc., guides.....	11 57
May 20—	Genevieve Brown, May salary.....	90 00
	Mona Crawford, May salary.....	135 00
	Joseph Genshlea, May salary.....	150 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Emergency Appropriation No. 31 for Expenses in Office of Gasoline Tax Department,
1925 During the Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

May 20—	Wm. Offenbach, May salary	\$160 00
	Elva Carmody, May salary	75 00
	Dan McGuire, May salary	10 00
June 17—	Harold J. McCurry, postage	247 63
	Division of Purchases	19 72
June 20—	Genevieve Brown, June salary	90 00
	Mona Crawford, June salary	135 00
	Joseph Genshlea, June salary	150 00
	Wm. Offenbach, June salary	160 00
	Elva Carmody, June salary	75 00
	Dan McGuire, June salary	10 00
		\$10,051 15

Showing Expenditures of the Emergency Appropriation No. 5 for Expenses in Office of Gasoline Tax Department, for
1924 the Seventy-fourth Fiscal Year.

July 21—	Division of Purchases	\$44 22
	Division of Printing	44 95
	Remington Typewriter Company, adjustment, Remington	1 10
	American Railway Express Company	1 11
		\$91 38

Showing Amounts Expended in Seventy-sixth Fiscal Year for Seventy-fifth Fiscal Year.

1924		
July 17—	Division of Purchases	\$42 52
	F. W. Wentworth Company, bases for files	10 00
	American Railway Express Company	5 76
	Sacramento Typewriter Company, rent machine	5 00
	Allen's Press Clipping Bureau	37 86
	San Francisco Chronicle, 3 months	3 45
	Western Union Telegraph Company	13 44
	Postal Telegraph Company	1 86
	Division of Printing	314 00
	Standard Oil Company	2 68
	Western Transfer Van and Storage Company, drayage	4 00
	American Law Book Company, book	5 00
	Union Oil Company	30 25
July 23—	Howard Auto Parks, storage	7 50
	Postal Telegraph Company	1 00
	Western Union Telegraph Company	5 07
	Recorder Printing and Publishing Company	9 00
	Western Union Telegraph Company	8 86
	C. R. Lewis, tire repair	1 00
	P. P. O'Brien, postage	10 00
	H. Kushner, desk locks	3 50
	Daily Times	90
	Standard Oil Company	1 14
	Janitor, extra cleaning	3 00
	U. S. Long Distance Telephone	1 10
	Southern California Telephone Company	36 10
	P. P. O'Brien, postage	10 00
	Adrian C. Stanton, travel	12 74
	Geo. S. Dennison, travel	45 40
	A. W. Brouillet, carfare	2 00
	O. C. Shaw, carfare	5 00
	J. J. Cusack, carfare	5 00
	Pacific Telephone and Telegraph Company	14 63
	Purity Spring Water Company	2 00
	San Francisco Chronicle, 3 months	3 45
	Recorder Printing and Publishing Company	5 00
	West Publishing Company, book	4 00
	Office Towel Supply Company	2 50
	Keystone Garage, storage and repairs	14 50
	Bancroft-Whitney Company	5 90
	Western Union Telegraph Company	3 18
Aug. 2—	Erwin P. Werner, travel	275 41
	Pacific Telephone and Telegraph Company	14 43
	Division of Printing	1,305 90
	Associated Pacific Coast Reporters	88 50
	Wesley E. Marten, travel	9 32
Aug. 25—	Southern California Telephone Company	27 54
	Bancroft-Whitney Company	8 85
	Pacific Telephone and Telegraph Company	1 33
	Union Oil Company	6 68
	Standard Oil Company	4 20
Sept. 17—	American Railway Express Company	42
	Pacific Telephone and Telegraph Company	5 71
Oct. 28—	Ray L. Riley, travel	73 13
	Dion R. Holm, book	2 95

1924

Showing Expenditures of the Appropriation in Resolution No. 48.

Nov. 24—	Ray L. Riley to sheriff of Los Angeles County for expense of attaching effects, etc., of Sterling Refining Company	\$100 00
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STATEMENT OF EXPENDITURES.

For the Period July 1, 1925, to June 30, 1926, of the Seventy-seventh Fiscal Year.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Administrative and general:					
Controller.....			\$1,191 90		\$1,191 90
Deputy Controller.....			34 75		34 75
Statistician.....		\$2,400 00			2,400 00
Warrant Registrar.....		185 50			185 50
Bookkeepers.....		6,768 39			6,768 39
Clerical and office.....	\$310 42	12,891 62	608 25	\$1,624 51	15,434 80
Printing.....			1,617 60		1,617 60
Postage.....			641 25		641 25
Telephone and telegraph.....			300 17		300 17
Automobile.....	225 79		466 36	131 05	823 20
Totals.....	\$536 21	\$22,245 51	\$4,860 28	\$1,755 56	\$29,397 56
Redemption Tax:					
Clerical and office.....		\$6,660 00	\$23 80		\$6,683 80
Printing.....			321 25		321 25
Totals.....		\$6,660 00	\$345 05		\$7,005 05
Franchise Tax:					
Clerical and office.....	\$17 16	\$10,142 67	\$16 35	\$33 38	\$10,209 56
Postage.....			1,601 20		1,601 20
Printing.....			803 90		803 90
Totals.....	\$17 16	\$10,142 67	\$2,421 45	\$33 38	\$12,614 66
Inheritance Tax, Sacramento:					
Attorney.....			\$661 80		\$661 80
Assistant attorney.....			189 52		189 52
Clerical and office.....	\$163 17	\$7,350 00	1,460 04	\$348 46	9,321 67
Printing.....			673 85		673 85
Postage.....			320 00		320 00
Telephone and telegraph.....			205 74		205 74
Automobile.....	141 38		490 41	182 11	813 90
Conference.....			5,138 11		5,138 11
Totals.....	\$304 55	\$7,350 00	\$9,139 47	\$530 57	\$17,324 59
Inheritance Tax, San Francisco:					
Assistant Attorney.....		\$3,875 00	\$616 35		\$4,491 35
Clerical and office.....	\$93 63	4,590 00	2,501 55	\$326 25	7,481 43
Printing.....			208 85		208 85
Postage.....			190 00		190 00
Telephone and telegraph.....			503 38		503 38
Automobile.....	56 14		223 70	78 78	358 62
Totals.....	\$149 77	\$8,435 00	\$4,243 83	\$405 03	\$13,233 63
Inheritance Tax, Los Angeles:					
Assistant Attorney.....		\$2,375 00	\$429 16		\$2,804 16
Clerical and office.....	\$153 36	6,725 90	129 97	\$458 08	7,467 31
Printing.....			362 85		362 85
Postage.....			110 00		110 00
Telephone and telegraph.....			570 48		570 48
Automobile.....	152 51		389 36	117 07	658 94
Totals.....	\$305 87	\$9,100 90	\$1,991 82	\$575 15	\$11,973 74
Grand totals.....	\$1,313 56	\$63,934 08	\$23,001 90	\$3,299 69	\$91,549 23

DETAILED STATEMENT.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		\$200 00
July 20—	Jas. W. Hickey, July salary	185 50
	Clarence H. Smith, July salary	225 00
	Frank R. Swain, July salary	200 00
	J. D. Tilden, July salary	200 00
	E. Foster, July salary	75 00
	May Clark, July salary	125 00
	Felice Connelly, July salary	135 00
	Lucille Dobson, July salary	125 00
	Etta Greenberg, July salary	160 00
	Clare F. Proctor, July salary	150 00
	Ruby Sawyer, July salary	100 00
	Edith Hansen, July salary	135 00
	Anna Robinson, July salary	85 00
	J. Soares, July salary	200 00
	M. E. Colgan, July salary	150 00
	James Cunningham, July salary	125 00
	R. F. Keegan, July salary	80 00
	Beatrice Taylor, July salary	225 00
	L. A. McKee, July salary	200 00
	D. B. Lack, July salary	160 00
	J. J. Campbell, July salary	165 00
	F. E. Brooks, July salary	165 00
	George Green, July salary	100 00
	Inez D. Sanchez, July salary	135 00
	Alice P. Emigh, July salary	125 00
	Marguerite Gallagher, July salary	125 00
	Mildred R. Griffith, July salary	90 00
	Ruth Wagoner	130 00
	Warren Weaver, July salary	200 00
	Leo C. Lennon, July salary	200 00
	W. H. H. Gentry, July salary	130 00
	Ida K. Johnson, July salary	125 00
	Verna Lynn, July salary	125 00
	Agnes M. O'Brien, July salary	175 00
	Geo. S. Dennison, July salary	130 00
	Elnora Stanton, July salary	125 00
	Ada R. Taylor, July salary	115 00
	Marjorie M. Taylor, July salary	25 97
July 11—	James Anderson, sub, janitor	6 00
July 31—	G. Grant Taylor, services, Irwin estate	15 00
	Dion R. Holm, postage	4 00
	W. H. H. Gentry, travel	14 80
	H. Hammer, auto repair	2 25
	Alhambra Water Company, July	175 00
	Humboldt Bank Building, July rent	2 49
	Cascade Towel Supply Company	1 70
	Purnell Stationery Company, filler	3 13
	Paul G. Hoffman Company, repairs, E-5000	7 50
	American Law Book Company, book	18 00
	Frank Shepard Company, book	6 35
	L. A. McKee, travel	18 00
	C. E. Cooper, garages, rent (2)	4 00
	C. E. Cooper, P. O. box rent	20 00
	Department of Finance, janitor service, July	1 55
	Burroughs Adding Machine Company, repairs	17 35
	Pacific Telephone and Telegraph Company	62 44
	Warren Weaver, travel	3 80
	Recorder Printing and Publishing Company, code amendments	35 00
	Mildred R. Griffith, postage	5 75
	Western Transfer and Storage Company, expressage	91 39
	Wesley E. Marten, travel	110 00
Aug. 3—	Harold J. McCurry, postage	150 00
Aug. 11—	Sydney C. Best, July salary	55 65
	James Anderson, August (15 days)	200 00
Aug. 21—	Jas. W. Hickey, August salary	225 00
	Frank R. Swain, August salary	200 00
	J. D. Tilden, August salary	200 00
	E. Foster, August salary	75 00
	May Clark, August salary	125 00
	Felice Connelly, August salary	135 00
	Lucille Dobson, August salary	125 00
	Etta Greenberg, August salary	160 00
	Clare F. Proctor, August salary	150 00
	Ruby Sawyer, August salary	100 00
	Edith Hansen, August salary	135 00
	Anna Robinson, August salary	85 00
	J. Soares, August salary	200 00
	M. E. Colgan, August salary	150 00
	James Cunningham, August salary	125 00
	R. F. Keegan, August salary	80 00
	Beatrice Taylor, August salary	225 00
	L. A. McKee, August salary	

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925

Aug. 21—	B. D. Lack, August salary	\$200 00
	J. J. Campbell, August salary	160 00
	F. E. Brooks, August salary	165 00
	George Green, August salary	165 00
	Inez D. Sanchez, August salary	100 00
	Alice P. Emigh, August salary	135 00
	Marguerite Gallagher, August salary	125 00
	Mildred R. Griffith, August salary	125 00
	Ruth Wagoner, August salary	90 00
	Warren Weaver, August salary	130 00
	Leo C. Lennon, August salary	200 00
	W. H. H. Gentry, August salary	200 00
	Ida K. Johnson, August salary	130 00
	Verna Lynn, August salary	125 00
	Agnes M. O'Brien, August salary	125 00
	Geo. S. Dennison, August salary	175 00
	Sydney C. Best, August salary	150 00
	Elnora C. Stanton, August salary	130 00
	Ada R. Taylor, August salary	125 00
	Marjorie M. Taylor, August salary	115 00
Aug. 24—	Warren Weaver, travel	33 87
	Samson Tire and Rubber Corporation, tires and tubes	102 42
	Standard Oil Company, supplies	17 45
	Western Union Telegraph Company, July	14 64
	Wesley E. Marten, travel	77 54
	S. Casper, expressage	75
	Leo C. Lennon, travel	7 08
	Jas. T. Horgan, services in Hueter estate	2 00
	K. H. Lutgen, carfare	5 04
	J. J. Cusack, carfare	5 00
	Keystone Garage, storage and repairs	15 50
	W. H. H. Gentry, travel	11 91
	Office Towel Supply Company	2 50
	Dion R. Holm, postage	15 00
	Alhambra Water Company	2 25
	Inter-city Express, subscription	6 25
	Recorder Printing and Publishing Company	5 00
	Pacific Telephone and Telegraph Company	38 01
	Western Union Telegraph Company	4 76
	Dion R. Holm, travel	10 74
	Purity Spring Water Company	50
	Earl Cooper, repairs to auto	2 50
	Humboldt Bank Building, August rent	175 00
	Carl Lamus Company, repairs, E-5555	6 75
	C. E. Cooper, postage	1 50
	C. E. Cooper, garage rent (2)	18 00
	Cascade Towel Supply, August	2 49
	American Railway Express Company	1 88
	Jones Book Store, book	75
	American Railway Express Company	1 37
	E. Gruezard, repair chair	5 00
	P. P. O'Brien, postage	10 00
	Paul G. Hoffman Company, auto repair	106 45
	Alcade Loquet, desk repair	1 40
	Geo. S. Dennison, travel	8 50
	Pacific Telephone and Telegraph Company	33 35
July 31—	Clare F. Proctor, July salary increase	10 00
	Ruby Sawyer, July salary increase	10 00
	W. H. H. Gentry, July salary increase	25 00
	Geo. S. Dennison, July salary increase	25 00
	Elnora C. Stanton, July salary increase	5 00
Sept. 2—	John E. Sullivan, convention travel	62 00
	Andrew R. Schottky, convention travel	55 00
	Joseph D. Malloy, convention travel	51 95
	Martin C. Madsen, convention travel	57 00
	A. T. Shine, convention travel	62 00
	Dal M. Lemmon, convention travel	60 00
	Ben R. Ragain, convention travel	61 01
	E. R. Whitcomb, convention travel	4 58
	Thos. L. Pettit, convention travel	16 48
	Department of Finance, janitor service	20 00
	P. P. O'Brien, postage	10 00
	Adrian C. Stanton, travel	20 60
	Sydney C. Best, travel	85
	Mildred R. Griffith, postage	30 00
Sept. 4—	J. D. Musgrove, convention expense	55 05
	C. D. McComish, convention expense	69 25
	E. L. Hart, convention expense	69 75
	E. E. Holbrook, convention expense	59 25
	H. K. Landram, convention expense	50 50
	Erwin P. Werner, convention expense	28 50
	Alice P. Emigh, convention expense	56 60

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		
Sept. 4—	Geo. S. Dennison, convention expense	\$23 58
	Adrian C. Stanton, convention expense	19 58
	Frank Smith, convention expense	23 58
	Victor C. McCarthy, convention expense	26 58
	Harry S. Hills, convention expense	76 58
	Ernest Vollmer, convention expense	51 33
	John B. Gordon, convention expense	46 40
	Wesley E. Marten, convention expense	78 50
	Ray C. Wakefield, convention expense	46 50
	H. C. Lichtenberger, convention expense	24 68
	John N. Anderson, convention expense	11 71
	Dixwell L. Pierce, convention expense	58 50
	Harry R. Windus, convention expense	63 00
	C. E. Cooper, garage rent	18 00
	C. E. Cooper, P. O. box rent	4 00
Sept. 11—	Leo C. Lennon, convention expense	69 50
	W. H. H. Gentry, convention expense	57 40
	A. W. Brouillet, convention expense	58 80
	Dion R. Holm, convention expense	67 00
	Frank P. Sproul, convention expense	26 75
	Leonard Merrill, convention expense	16 68
	Edward F. O'Day, convention expense	51 25
	Thomas O'Hallaran, convention expense	33 91
	D. E. Ryan, convention expense	83 15
	W. A. Ormsby, convention expense	54 28
	W. W. Hubbard, convention expense	46 75
	W. A. Breen, convention expense	53 83
	Ray Edgar, convention expense	34 45
	Vere Radir-Norton, convention expense	15 80
	B. C. Corlett, convention expense	59 95
	F. M. McInnis, convention expense	56 75
	Albert W. Atwood, convention expense	79 68
	John Mulroy, convention expense	66 75
Sept. 14—	F. A. Nighbert, convention expense	29 40
	U. D. Switzer, convention expense	48 25
	Charles A. Hill, convention expense	44 25
	A. T. Lightner, convention expense	33 45
	James L. Hare, convention expense	75 35
	Frederick Martin, convention expense	104 74
	H. W. Schaberg, convention expense	47 93
	Louis C. Drapeau, convention expense	23 50
	Chas L. Hayes, convention expense	111 18
	Maurice Griffin, convention expense	19 00
	A. B. Adams, convention expense	96 40
	Edward B. Gilson, convention expense	60 10
	Earl W. Westcott, convention expense	42 25
	H. C. Tuchen, convention expense	25 75
	Paul Goldsmith, convention expense	69 35
	C. F. Caughell, convention expense	93 83
	W. R. Foss, convention expense	64 90
	L. T. Hayman, convention expense	72 00
	Harold J. McCurry, postage	400 00
Sept. 22—	J. S. Lamson, convention expense	67 55
	W. E. Armstrong, convention expense	106 87
	J. J. Cusack, convention expense	52 25
	Allerton Hewlett, convention expense	52 25
	J. E. Ebert, convention expense	68 90
	Peter J. Delay, convention expense	70 90
	Henry Morrissey, convention expense	23 58
	W. M. Yarrington, convention expense	43 95
	D. D. Green, convention expense	61 35
	W. L. Bradley, convention expense	125 35
	Euvelle Howard, convention expense	75 98
	W. A. Scott, convention expense	72 25
	S. C. Baker, convention expense	89 85
	C. E. Cooper, janitor	10 00
	Western Union Telegraph Company	6 65
	American Railway Express Company	5 36
	Gray's News Company, Chronicle, 3 months	3 45
	Division of Printing	455 60
	California Highway Commission	82 50
	Thomson Diggs Company, Weed chains	9 81
	W. Elliott Judge, map	3 90
	Samson Tire and Rubber Corporation, tires and tubes	115 15
Sept. 21—	Jas. W. Hickey, September salary	200 00
	Frank R. Swain, September salary	225 00
	J. D. Tilden, September salary	200 00
	E. Foster, September salary	200 00
	Felice Connelly, September salary	125 00
	Lucille Dobson, September salary	135 00
	Etta Greenberg, September salary	125 00
	Clare F. Proctor, September salary	170 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925

Sept. 21—	Ruby Sawyer, September salary	\$160 00
	Edith Hansen, September salary	100 00
	Anna Robinson, September salary	135 00
	J. Soares, September salary	85 00
	M. E. Colgan, September salary	200 00
	James Cunningham, September salary	150 00
	R. F. Keegan, September salary	125 00
	Beatrice Taylor, September salary	80 00
	L. A. McKee, September salary	225 00
	B. D. Lack, September salary	200 00
	J. J. Campbell, September salary	160 00
	F. E. Brooks, September salary	165 00
	George Green, September salary	165 00
	Inez D. Sanchez, September salary	100 00
	Alice P. Emigh, September salary	135 00
	Marguerite Gallagher, September salary	125 00
	Mildred R. Griffith, September salary	125 00
	Ruth Wagoner, September salary	90 00
	Warren Weaver, September salary	130 00
	Leo C. Lennon, September salary	200 00
	W. H. H. Gentry, September salary	225 00
	Ida K. Johnson, September salary	130 00
	Verna Lynn, September salary	125 00
	Agnes M. O'Brien, September salary	125 00
	Geo. S. Dennison, September salary	200 00
	Sydney C. Best, September salary	150 00
	Elnora C. Stanton, September salary	135 00
	Ada R. Taylor, September salary	125 00
	Marjorie M. Taylor, September salary	115 00
Sept. 29—	Underwood Typewriter Company	62 55
	Perfect Typewriter Key Company	3 50
	C. H. Jenkins Company	10 13
	American Railway Express Company	50
	A. W. Brouillet, travel	7 25
	Dion R. Holm, travel	10 50
	Gus Lichtenberg, janitor	2 00
	J. J. Cusack, carfare	5 00
	K. H. Lutgen, carfare	5 04
	West Publishing Company, book	4 00
	Pacific Telephone and Telegraph Company	48 14
	H. Hammer, auto repair	7 65
	Office Towel Supply Company	2 50
	American Railway Express Company	1 22
	Dion R. Holm, postage	15 00
	Alhambra Water Company	2 25
	W. H. H. Gentry, travel	11 91
	Humboldt Bank Building, September rent	175 00
	Carl C. Plehn, convention expense	49 68
	Geo. S. Gould, convention expense	60 05
	Fred R. Hudson, convention expense	60 51
	J. W. Kingren, convention expense	82 80
	Donald Geary, convention expense	53 15
	Department of Finance, telephone, July-September	119 41
	White Garage, storage	1 50
	Western Union Telegraph Company	1 77
	Colorado Super Service Station, repairs, E-5000	24 80
	Los Angeles Daily Times, September	90
	Alexandria Garage, auto repair	39 10
	Los Angeles Rubber Stamp Company, stamp	3 75
	American Railway Express Company	4 93
	P. P. O'Brien, postage	10 00
	Standard Oil Company, supplies	55 96
	Mildred R. Griffith, postage	30 00
Oct. 13—	Los Angeles Daily Times, July-September	1 80
	American Railway Express Company	49
	Western Union Telegraph Company	1 55
	Southern California Telephone Company	9 75
	Los Angeles Daily Journal, July-October	3 00
	Southern California Telephone Company	7 90
	Geo. S. Dennison, travel	7 25
	Ray L. Riley, travel	291 76
	Dixwell L. Pierce, travel	21 06
	Warren Weaver, travel	61 98
	T. H. Kelsey, convention expense	63 43
	J. L. Haskins, convention expense	60 50
	Frank Towner, convention expense	72 75
	Wm. B. Hunt, convention expense	101 00
	Sleeper Stamp Company, stamps	10 50
	The Luggage Shop, brief case	5 10
	Department of Finance, janitor	20 00
	Underwood Typewriter Company, machine	50 53
	Pacific Telephone and Telegraph Company	52 10

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		
Oct. 13—	Yawman and Erbe Manufacturing Company, filing equipment.....	\$172 55
	H. S. Crocker Company, filler and binder.....	85
	Cascade Towel Supply Company.....	2 49
	Pacific Desk Company, desk.....	56 70
	American Railway Express Company.....	5 09
	Division of Purchases.....	114 82
	Mildred R. Griffith, P. O. box rent.....	4 00
Oct. 16—	Ada R. Taylor, September salary increase.....	5 00
	Marjorie M. Taylor, September salary increase.....	5 00
Oct. 20—	Jas. W. Hickey, October salary.....	200 00
	Frank R. Swain, October salary.....	225 00
	J. D. Tilden, October salary.....	200 00
	E. Foster, October salary.....	200 00
	Felice Connelly, October salary.....	125 00
	Lucille Dobson, October salary.....	135 00
	Etta Greenberg, October salary.....	125 00
	Clare F. Proctor, October salary.....	170 00
	Ruby Sawyer, October salary.....	160 00
	Edith Hansen, October salary.....	100 00
	Anna Robinson, October salary.....	135 00
	J. Soares, October salary.....	85 00
	M. E. Colgan, October salary.....	200 00
	James Cunningham, October salary.....	150 00
	R. F. Keegan, October salary.....	125 00
	Beatrice Taylor, October salary.....	80 00
	L. A. McKee, October salary.....	225 00
	B. D. Lack, October salary.....	200 00
	J. J. Campbell, October salary.....	160 00
	F. E. Brooks, October salary.....	165 00
	George Green, October salary.....	165 00
	Inez D. Sanchez, October salary.....	100 00
	Alice P. Emigh, October salary.....	135 00
	Marguerite Gallagher, October salary.....	125 00
	Mildred R. Griffith, October salary.....	125 00
	Ruth Wagoner, October salary.....	90 00
	Warren Weaver, October salary.....	130 00
	Leo C. Lennon, October salary.....	200 00
	W. H. H. Gentry, October salary.....	225 00
	Ida K. Johnson, October salary.....	130 00
	Verna Lynn, October salary.....	125 00
	Agnes M. O'Brien, October salary.....	125 00
	Geo. S. Dennison, October salary.....	200 00
	Sydney C. Best, October salary.....	150 00
	Elnora C. Stanton, October salary.....	135 00
	Ada R. Taylor, October salary.....	130 00
	Marjorie M. Taylor, October salary.....	120 00
Oct. 26—	C. E. Cooper, postal cards.....	15 00
	C. E. Cooper, padlocks.....	1 50
	C. E. Cooper, garage rent (2).....	18 00
	Dixwell L. Pierce, travel.....	7 70
	Southern California Telephone Company.....	4 55
	Los Angeles Daily Times, October-November.....	90
	Alexandria Garage, E-5000.....	18 30
	Bekins Van and Storage Company, cartage.....	2 82
	Bancroft-Whitney Company, book.....	5 90
	American Railway Express Company.....	75
	P. P. O'Brien, postage.....	10 00
	Geo. S. Dennison, travel.....	55 07
	Wesley E. Marten, travel.....	105 64
	Division of Purchases, supplies.....	44 45
	Western Union Telegraph Company.....	8 18
	Recorder Printing and Publishing Company.....	24 00
	Standard Oil Company.....	90 58
	A. Fleharty, convention expense.....	47 50
	Pacific Telephone and Telegraph Company.....	38 21
	American Railway Express Company.....	47
	Recorder Printing and Publishing Company.....	5 00
	Keystone Garage, repairs.....	6 25
	W. H. H. Gentry, travel.....	11 26
	F. Holgerson, expressage.....	50
	Wm. S. Dana Company, subscription, Financial Chronicle.....	10 00
	San Francisco Chronicle, 3 months.....	3 45
	J. J. Cusack, carfare.....	5 00
	W. R. Foss, carfare.....	5 04
	S. Casper, cartage.....	75
	Keystone Garage, repairs and storage.....	13 00
	Office Towel Supply Company.....	2 50
	Western Union Telegraph Company.....	1 20
	Recorder Printing and Publishing Company.....	5 00
	H. Hammer, auto repair.....	25 90
	Pacific Telephone and Telegraph Company.....	48 68
	Dion R. Holm, postage.....	15 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year Ending June 30 1926.

1925		
Oct. 26	Humboldt Bank Building, October rent	\$175 00
	J. J. Cusack, convention expense	2 50
	Burroughs Adding Machine Company, repairs	38 16
	Division of Printing	629 90
Nov. 7	Dixwell L. Pierce, travel	17 75
	Department of Finance, janitor	20 00
	California Highway Commission	189 08
	Mildred R. Griffith, postage	30 00
	C. E. Cooper, garage rent	18 00
	C. E. Cooper, postage	9 75
	American Railway Express Company	2 11
	Western Union Telegraph Company	11 83
	J. W. Smith, convention expense	28 36
	Underwood Typewriter Company, repairs	1 77
	Division of Purchases	104 19
	Cascade Towel Supply Company	2 49
	Pacific Telephone and Telegraph Company	21 75
	Standard Oil Company	38 20
	Allen's Press Clipping Bureau	76 39
Nov. 18	Jas. W. Hickey, November salary	200 00
	Frank R. Swain, November salary	225 00
	J. D. Tilden, November salary	200 00
	E. Foster, November salary	200 00
	Felice Connelly, November salary	125 00
	Lucille Dobson, November salary	135 00
	Etta Greenberg, November salary	125 00
	Clare F. Proctor, November salary	170 00
	Ruby Sawyer, November salary	160 00
	Edith Hansen, November salary	100 00
	Anna Robinson, November salary	135 00
	J. Soares, November salary	85 00
	M. E. Colgan, November salary	200 00
	James Cunningham, November salary	150 00
	R. F. Keegan, November salary	125 00
	Beatrice Taylor, November salary	80 00
	L. A. McKee, November salary	225 00
	B. D. Lack, November salary	200 00
	J. J. Campbell, November salary	42 67
	F. E. Brooks, November salary	165 00
	George Green, November salary	165 00
	Inez D. Sanchez, November salary	100 00
	Alice P. Emigh, November salary	135 00
	Marguerite Gallagher, November salary	125 00
	Mildred R. Griffith, November salary	125 00
	Ruth Wagoner, November salary	90 00
	Warren Weaver, November salary	130 00
	Leo C. Lennon, November salary	200 00
	W. H. H. Gentry, November salary	225 00
	Ida K. Johnson, November salary	130 00
	Verna Lynn, November salary	125 00
	Agnes M. O'Brien, November salary	125 00
	Geo. S. Dennison, November salary	200 00
	Sydney C. Best, November salary	150 00
	Elnora Stanton, November salary	135 00
	Ada R. Taylor	130 00
	Marjorie M. Taylor	120 00
Nov. 27	American Railway Express Company	98
	Bancroft-Whitney Company, book	7 40
	West Publishing Company, book	4 00
	H. Hammer, auto repairs	10 65
	Alhambra Water Company	2 25
	W. R. Foss, carfare	5 04
	J. J. Cusack	5 00
	Pacific Telephone and Telegraph Company	48 95
	Yawman and Erbe Manufacturing Company, cards	17 70
	Keystone Garage, storage and repairs	15 50
	Leo C. Lennon, travel	4 73
	Office Towel Supply Company	2 50
	American Railway Express Company	58
	Recorder Printing and Publishing Company	5 00
	Dion R. Holm, postage	15 00
	Salinas Daily Index Company	7 50
	James T. Horgan	1 00
	Salinas Daily Index	7 50
	Humboldt Bank Building, November rent	175 00
	Leo C. Lennon, travel	24 76
	Dixwell L. Pierce, travel	15 95
	L. C. Smith and Brothers Company	14 00
	Bender-Moss Company, book	15 00
	Golden State Battery Service, E-5000	1 50
	Western Auto Electric Company, E-5000	22 62

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		
Nov. 27	—Southern California Telephone Company	\$11 60
	Alexandria Garage, storage and repairs	14 00
	E. P. Werner, travel	20 60
	Mildred R. Griffith, postal cards	10 00
	National Tax Association, dues	5 00
	Division of Printing	181 85
	California Highway Commission	59 60
	Warren Weaver, travel	252 05
Dec. 2	—Department of Finance, janitor	20 00
	Department of Finance, telephone	21 95
	Cascade Towel Supply Company	2 49
	C. E. Cooper, travel	4 41
	C. E. Cooper, garage rent	18 00
	Bender Moss Company, books	30 00
	L. De Avila, convention expense	66 25
	Pacific Telephone and Telegraph Company	16 70
	Mildred R. Griffith, postage	30 00
	Standard Oil Company	46 54
Dec. 9	—Ray L. Riley, travel	351 82
	Western Union Telegraph Company	4 08
	Frank Shepard Company, citations	18 00
	Underwood Typewriter Company, repairs	1 00
	Los Angeles Daily Journal	3 00
	Geo. S. Dennison, travel	2 75
	Purnell Stationery Company, desk drawer rack	3 00
	American Railway Express Company	2 07
	James L. Atteridge, convention expense	66 25
	Allen's Press Clipping Bureau	19 46
	Division of Purchases	33 30
	L. N. Crawford, towel service	12 00
	Western Union Telegraph Company	10 35
Dec. 18	—Jas. W. Hickey, December salary	200 00
	Frank R. Swain, December salary	225 00
	J. D. Tilden, December salary	200 00
	E. Foster, December salary	200 00
	Felice Connelly, December salary	125 00
	Lucille Dobson, December salary	135 00
	Etta Greenberg, December salary	125 00
	Clare F. Proctor, December salary	170 00
	Ruby Sawyer, December salary	160 00
	Edith Hansen, December salary	100 00
	Anna Robinson, December salary	135 00
	J. Soares, December salary	85 00
	M. E. Colgan, December salary	200 00
	James Cunningham, December salary	150 00
	R. F. Keegan, December salary	125 00
	Beatrice Taylor, December salary	80 00
	L. A. McKee, December salary	225 00
	B. D. Lack, December salary	200 00
	F. E. Brooks, December salary	165 00
	George Green, December salary	165 00
	Inez D. Sanchez, December salary	100 00
	Alice P. Emigh, December salary	135 00
	Marguerite Gallagher, December salary	125 00
	Mildred R. Griffith, December salary	125 00
	Ruth Wagoner, December salary	90 00
	Warren Weaver, December salary	130 00
	Leo C. Lennon, December salary	200 00
	W. H. H. Gentry, December salary	225 00
	Ida K. Johnson, December salary	130 00
	Verna Lynn, December salary	125 00
	Agnes M. O'Brien, December salary	125 00
	Geo. S. Dennison, December salary	200 00
	Sydney C. Best, December salary	150 00
	Elmira Stanton, December salary	135 00
	Ada R. Taylor, December salary	130 00
	Mrs. Laura Ross, December salary	120 00
Dec. 22	—W. H. H. Gentry, travel	14 52
	Pacific Telephone and Telegraph Company	50 67
	W. H. Foss, carfare	5 04
	Recorder Printing and Publishing Company	5 00
	Office Towel Supply Company	2 50
	J. J. Cusack, carfare	5 00
	S. Casper, cartage	5 50
	Western Union Telegraph Company	5 86
	Inter-City Express, 6 months subscription	7 50
	Line-a-Time Manufacturing Company, repairs	1 40
	W. H. H. Gentry, travel	11 26
	Keystone Garage	13 50
	American Railway Express Company	41
	Leo C. Lennon, travel	9 46
	Dion R. Holm, postage	15 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		
Dec. 22	—Standard Oil Company, gasoline	\$2 00
	Alhambra Water Company	2 25
	Humboldt Bank Building, December rent	175 00
	F. M. McAuliffe, convention expense	48 60
	California Highway Commission	22 26
	Peck-Judah Company, blue books	7 50
	Underwood Typewriter Company	1 50
	Remington Typewriter Company, repairs	7 50
	Dixwell L. Pierce, travel	26 00
	Division of Printing	139 15
1926		
Jan. 5	—Department of Finance, janitor	20 00
	Department of Finance, telephone	25 37
	Pacific Telephone and Telegraph Company	15 65
	Western Union Telegraph Company	16 17
	C. E. Cooper, garage rent (2)	18 00
	C. E. Cooper, P. O. box rent	4 00
	Cascade Towel Supply Company	2 49
	Samson Tire and Rubber Corporation, tire and tubes	94 60
	Southern California Telephone Company	14 70
	Los Angeles Daily Times	1 80
	Western Union Telegraph Company	5 01
	Jones Book Store, filler	2 20
	Erwin P. Werner, travel	32 75
	Department of Finance, telephone	116 04
	Mildred R. Griffith, postage	25 00
	Harold J. McCurry, postage	400 00
Jan. 7	—Sydney C. Best, carfare	2 30
	Adrian C. Stanton, travel	13 07
	Erwin P. Werner, travel	56 00
	Geo. S. Dennison, travel	23 01
	Wesley E. Marten, travel	134 50
	City of Sacramento, garbage collection	2 25
	H. S. Crocker Company, book	1 92
	Recorder Printing and Publishing Company, decisions and recorder	24 00
	Allen's Press Clipping Bureau	30 41
	Purnell Stationery Company, binder	1 44
	A. W. Brouillet, travel	56 00
	W. H. H. Gentry, travel	58 25
	Division of Purchases	83 37
	Elliott-Fisher Company, repairs	10 00
	D. N. and E. Walter and Company, carpet	508 72
	California Transportation Company	1 37
	Standard Oil Company	69 84
Jan. 20	—Jas. W. Hickey, January salary	200 00
	Frank R. Swain, January salary	225 00
	J. D. Tilden, January salary	200 00
	E. Foster, January salary	200 00
	Felice Connelly, January salary	125 00
	Lucille Dobson, January salary	135 00
	Etta Greenberg, January salary	125 00
	Clare F. Proctor, January salary	170 00
	Ruby Sawyer, January salary	160 00
	Edith Hansen, January salary	100 00
	Anna Robinson, January salary	135 00
	J. Soares, January salary	85 00
	M. E. Colgan, January salary	200 00
	James Cunningham, January salary	150 00
	R. F. Keegan, January salary	125 00
	Beatrice Taylor, January salary	80 00
	L. A. McKee, January salary	225 00
	B. D. Lack, January salary	200 00
	F. E. Brooks, January salary	165 00
	George Green, January salary	165 00
	Inez D. Sanchez, January salary	100 00
	Alice P. Emigh, January salary	135 00
	Marguerite Gallagher, January salary	130 00
	Mildred R. Griffith, January salary	125 00
	Ruth Wagoner, January salary	100 00
	Warren Weaver, January salary	130 00
	Leo C. Lennon, January salary	200 00
	Ida K. Johnson, January salary	130 00
	Verna Lynn, January salary	125 00
	Agnes M. O'Brien, January salary	125 00
	Geo. S. Dennison, January salary	200 00
	Sydney C. Best, January salary	150 00
	Elnora Stanton, January salary	135 00
	Ada R. Taylor, January salary	130 00
	Mrs. Laura Ross, January salary	120 00
	Clarence H. Smith, travel	19 90
	C. E. Cooper, travel	12 35
	California Transportation, carpet	1 17

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
Jan. 20—	California Highway Commission, E-5555	\$33 47
	J. J. Cusack, carfare	5 00
	W. R. Foss, carfare	5 04
	Pacific Telephone and Telegraph Company	39 22
	Office Towel Supply Company	2 50
	Recorder Printing and Publishing Company	5 00
	Humboldt Bank Building, January rent	175 00
	A. W. Brouillet, postage	15 00
	Western Union Telegraph Company	2 82
	Rucker-Fuller Desk Company, repairs	4 50
	American Railway Express Company	89
	Agnes M. O'Brien, travel	19 09
	W. H. H. Gentry, travel	17 42
	James T. Horgan	8 40
	San Francisco Chronicle	3 45
	Leo C. Lennon, travel	69 25
	Dion R. Holm, travel	62 50
	Cascade Towel Supply Company	2 49
	Division of Printing	244 90
	D. N. and E. Walter Company, carpet lining	40 00
Feb. 1—	Alexandria Auto Repair Shop	1 50
	P. P. O'Brien, postage	10 00
	Southern California Telephone Company	7 55
	Los Angeles Daily Times	90
	Mutual Garage	46 73
	Paul G. Hoffman Company, repairs	21 68
	Alexandria Garage	8 45
	Recorder Printing and Publishing Company	9 00
	Western Union Telegraph Company	2 87
	Burroughs Adding Machine Company, repairs	75
	Geo. S. Dennison, travel	16 25
	C. E. Cooper, travel	12 95
	C. E. Cooper, garage rent	18 00
	Friend and Terry Lumber Company, shelving	27 40
	H. S. Crocker Company, cards	2 70
	Stewart Warner Products Company, speedometer	12 50
	Mildred R. Griffith, postage	25 00
	Standard Oil Company	30 99
	Department of Finance, janitor service	20 00
Feb. 16—	Division of Printing	254 05
	Wesley E. Marten, travel	102 38
	California Highway Commission, E-5555	46 57
	Bancroft-Whitney Company, codes	12 00
	Pacific Telephone and Telegraph Company	24 65
	Western Union Telegraph Company	1 77
	American Railway Express Company	1 90
	Warren Weaver, travel	254 09
	Division of Purchases	57 53
Feb. 18—	Alhambra Water Company	1 10
	J. T. Horgan, serving papers	8 00
	Louis McQuaide, witness fee	4 50
	Edw. C. Hillbrink, witness fee	12 50
	Keystone Garage, storage	3 48
	Leo C. Lennon, travel	8 95
	H. Hammer, auto repair	5 90
	Bancroft-Whitney Company, books	10 00
	Chas. F. Stewart, copying records	4 00
	West Publishing Company, book	17 40
	W. H. H. Gentry, travel	5 10
	J. J. Cusack, carfare	5 00
	W. R. Foss, carfare	5 00
	Recorder Printing and Publishing Company	5 00
	Office Towel Supply Company	2 50
	Pacific Telephone and Telegraph Company	52 62
	A. W. Brouillet, postage	15 00
	Humboldt Bank Building, February rent	175 00
	Keystone Garage	13 50
	Western Union Telegraph Company	87
	American Railway Express Company	45
	S. Casper, expressage	75
	Southern California Telephone Company	5 75
	Yawman and Erbe Manufacturing Company, folders	24 30
	Mutual Garage, E-5000	17 77
	P. P. O'Brien, postage	10 00
	American Railway Express Company	1 72
	Los Angeles Daily Times	90
	W. G. Allison, keys	1 00
	E. P. Werner, travel	42 75
	Geo. S. Dennison, travel	17 30
	Underwood Typewriter Company, machine	83 03
	Seuf Draying Company	1 50

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
Feb. 19—	Jas. W. Hickey, February salary	\$200 00
	Frank R. Swain, February salary	225 00
	J. D. Tilden, February salary	200 00
	E. Foster, February salary	200 00
	Felice Connelly, February salary	125 00
	Lucille Dobson, February salary	135 00
	Etta Greenberg, February salary	125 00
	Clare F. Proctor, February salary	170 00
	Ruby Sawyer, February salary	160 00
	Edith Hansen, February salary	100 00
	Anna Robinson, February salary	135 00
	J. Soares, February salary	85 00
	M. E. Colgan, February salary	200 00
	James Cunningham, February salary	150 00
	R. F. Keegan, February salary	125 00
	Beatrice Taylor, February salary	80 00
	L. A. McKee, February salary	225 00
	B. D. Lack, February salary	200 00
	F. E. Brooks, February salary	165 00
	George Green, February salary	165 00
	Inez D. Sanchez, February salary	100 00
	Alice P. Emigh, February salary	135 00
	Marguerite Gallagher, February salary	130 00
	Mildred R. Griffith, February salary	125 00
	Ruth Wagoner, February salary	100 00
	Warren Weaver, February salary	130 00
	Leo C. Lennon, February salary	200 00
	Ida K. Johnson, February salary	130 00
	Verna Lynn, February salary	125 00
	Agnes M. O'Brien, February salary	125 00
	Geo. S. Dennison, February salary	200 00
	Sydney C. Best, February salary	150 00
	Elnora Stanton, February salary	135 00
	Ada R. Taylor, February salary	130 00
	Alice G. Dean, February salary	120 00
	Louise A. Helson, February salary	55 77
Mar. 2—	Hazel P. King, February salary	12 87
Mar. 3—	C. E. Cooper, garage rent	18 00
	B. F. Kenney, porter	3 00
	Department of Finance, janitor	20 00
	Underwood Typewriter Company, parts	1 95
	Cascade Towel Supply Company	2 49
	Samson Tire and Rubber Corporation, tires and tubes	80 80
	Mildred R. Griffith, postage	25 20
	Bancroft-Whitney Company, book	10 00
	Pacific Telephone and Telegraph Company	18 25
	Western Union Telegraph Company	2 96
	Standard Oil Company	57 23
	Allen's Press Clipping Bureau	53 40
	Law Typewriter Service	1 50
	P. P. O'Brien, postage	10 00
	L. A. Daily Journal	3 00
	Bancroft-Whitney Company, books	5 90
	Western Union Telegraph Company	12 15
	New York Hardware Trading Company	30
	Erwin P. Werner, travel	18 75
	Clarence H. Smith, travel	3 27
	Dixwell L. Pierce, travel	19 25
Mar. 11—	Leo C. Lennon, salary increase for January and February	50 00
Mar. 15—	Dixwell L. Pierce, travel	8 00
	Charles M. Cassin, travel	25 73
	Department of Finance, telephone	69 49
	H. S. Crocker Company, filler	1 90
	S. F. Chronicle, 6 months	6 90
	Ray L. Riley, travel	403 42
	Los Angeles Desk Company, desk and chair	64 50
	Division of Purchases	89 79
	California Highway Commission, E-5555 and E-8000	15 91
	Division of Printing	57 15
Mar. 20—	Jas. W. Hickey, March salary	200 00
	J. D. Tilden, March salary	233 39
	E. Foster, March salary	200 00
	Felice Connelly, March salary	125 00
	Lucille Dobson, March salary	135 00
	Etta Greenberg, March salary	125 00
	Clare F. Proctor, March salary	170 00
	Ruby Sawyer, March salary	160 00
	Edith Hansen, March salary	100 00
	Anna Robinson, March salary	135 00
	J. Soares, March salary	85 00
	M. E. Colgan, March salary	200 00
	James Cunningham, March salary	150 00

DETAILED STATEMENT Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
Mar. 20	R. F. Keegan, March salary	\$125 00
	Beatrice Taylor, March salary	80 00
	L. A. McKee, March salary	225 00
	F. E. Brooks, March salary	165 00
	George Green, March salary	165 00
	Inez D. Sanchez, March salary	100 00
	Alice P. Emigh, March salary	135 00
	Marguerite Gallagher, March salary	130 00
	Mildred R. Griffith, March salary	125 00
	Ruth Wagoner, March salary	100 00
	Warren Weaver, March salary	130 00
	Leo C. Lennon, March salary	225 00
	Ida K. Johnson, March salary	130 00
	Verna Lynn, March salary	125 00
	Agnes M. O'Brien, March salary	125 00
	Geo. S. Dennison, March salary	200 00
	Sednev C. Best, March salary	150 00
	Elnora Stanton, March salary	135 00
	Ada R. Taylor, March salary	130 00
	Alice G. Dean, March salary	120 00
	Hazel P. King, March salary	120 00
Mar. 22	Frank Shepard Company	18 00
	Howard Automobile Company, repairs	50
	Alhambra Water Company	2 25
	Hucker-Fuller Desk Company, repairs	2 00
	Leo C. Lennon, travel	16 96
	Baneroft-Whitney Company, digest	10 00
	W. E. Jones, postage	5 00
	W. E. Jones, postage	5 04
	Geo. S. Dennison, postage	2 50
	A. W. Brantley, postage	15 00
	Harold J. McCurry, March rent	175 00
	W. H. H. Gentry, travel	35 41
	Patricia and Company, rubber stamp	1 50
	Western Union Telegraph Company	2 88
	S. C. Gentry, postage	75
	Howard Automobile Company, E-6000	50
	Pacific Telephone and Telegraph Company	42 99
	W. H. Gentry, travel	4 76
	H. Hammer Company, repairs, E-6000	4 45
	Jas. T. Horgan, serving papers	1 50
	Alhambra Water Company	1 03
	H. S. Gentry, postage, all	48
	Warren Weaver, travel	181 17
Mar. 26	Harold J. McCurry, postage	400 00
Mar. 29	American Railway Express Company	1 61
	Western Union Telegraph Company	10 00
	Alhambra Water Company	54
	Geo. S. Dennison, postage	18 00
	Patricia and Company, rubber stamp	1 50
	Western Union Telegraph Company	2 73
	Alhambra Water Company	6 00
	Alhambra Water Company	10 00
	Alhambra Water Company	90
	Alhambra Water Company	14 95
	Alhambra Water Company	10 00
	Alhambra Water Company	10 00
	Alhambra Water Company	6 10
	Alhambra Water Company	20 00
	Alhambra Water Company, January-March	107 11
	Alhambra Water Company	2 49
	Alhambra Water Company	25 00
	Alhambra Water Company	28 38
	Alhambra Water Company	8 00
	Alhambra Water Company	12 15
	Alhambra Water Company	18 87
	Alhambra Water Company	24 00
	Alhambra Water Company	32 50
	Alhambra Water Company	5 00
	Alhambra Water Company	4 00
	Alhambra Water Company	18 00
	Alhambra Water Company	500 00
	Alhambra Water Company	6 71
	Alhambra Water Company	9 50
	Alhambra Water Company	2 96
	Alhambra Water Company	2 55
	Alhambra Water Company	19 87
	Alhambra Water Company	94 51
	Alhambra Water Company	7 50
	Alhambra Water Company	17 10
	Alhambra Water Company	58 20
	Alhambra Water Company	116 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
Apr. 11—	Warren Weaver, travel.....	\$91 53
	Division of Printing.....	315 85
	Union Oil Company, supplies.....	18 89
	California Highway Commission, E-5555, E-8000.....	122 42
	H. W. Rivett, laying carpet.....	125 00
Apr. 20—	Jas. W. Hickey, April salary.....	200 00
	J. D. Tilden, April salary.....	245 00
	E. Foster, April salary.....	200 00
	Felice Connelly, April salary.....	125 00
	Lucille Dobson, April salary.....	135 00
	Etta Greenberg, April salary.....	125 00
	Clare F. Proctor, April salary.....	170 00
	Ruby Sawyer, April salary.....	160 00
	Edith Hansen, April salary.....	100 00
	Anna Robinson, April salary.....	135 00
	J. Soares, April salary.....	85 00
	M. E. Colgan, April salary.....	200 00
	James Cunningham, April salary.....	150 00
	R. F. Keegan, April salary.....	125 00
	Beatrice Taylor, April salary.....	80 00
	L. A. McKee, April salary.....	225 00
	F. E. Brooks, April salary.....	165 00
	George Green, April salary.....	165 00
	Inez D. Sanchez, April salary.....	100 00
	Alice P. Emigh, April salary.....	135 00
	Marguerite Gallagher, April salary.....	130 00
	Mildred R. Griffith, April salary.....	125 00
	Ruth Wagoner, April salary.....	100 00
	Warren Weaver, April salary.....	130 00
	Leo C. Lennon, April salary.....	225 00
	Ida K. Johnson, April salary.....	130 00
	Verna Lynn, April salary.....	125 00
	Agnes M. O'Brien, April salary.....	125 00
	Geo. S. Dennison, April salary.....	200 00
	Sydney C. Best, April salary.....	150 00
	Elnora C. Stanton, April salary.....	135 00
	Ada R. Taylor, April salary.....	130 00
	Alice G. Dean, April salary.....	120 00
	Hazel P. King, April salary.....	120 00
Apr. 22—	West Publishing Company, book.....	7 50
	Recorder Printing and Publishing Company.....	5 00
	West Publishing Company, book.....	4 00
	W. H. H. Gentry, travel.....	2 23
	Leo C. Lennon, travel.....	1 42
	Alhambra Water Company.....	2 25
	Leo C. Lennon, travel.....	26 86
	A. W. Brouillet, postage.....	15 00
	J. J. Cusack, carfare.....	5 00
	Pacific Telephone and Telegraph Company.....	38 04
	Office Towel Supply Company.....	2 50
	Recorder Printing and Publishing Company.....	7 50
	Western Union Telegraph Company.....	3 12
	Humboldt Bank Building, March rent.....	175 00
	John R. Ober, carfare.....	5 04
	Leo C. Lennon, carfare.....	4 73
	Fourth and Market Street Garage.....	15 00
	American Railway Express Company.....	1 03
	San Francisco Chronicle, 3 months.....	3 45
	J. Brunton and Sons, repairs.....	2 55
	Southern California Telephone Company.....	10 60
	Law Typewriter Service.....	2 00
	Los Angeles County Law Library.....	3 00
	P. P. O'Brien, postage.....	10 00
	American Railway Express Company.....	1 72
	Mutual Garage.....	39 26
	Adrian C. Stanton, travel.....	4 00
	Geo. S. Dennison, travel.....	39 69
	Erwin P. Werner, travel.....	14 72
	Division of Printing.....	38 80
Apr. 29—	Charles M. Cassin, travel.....	18 33
	American Law Book Company, book.....	7 50
	Department of Finance, janitor.....	20 00
	Ray L. Riley, travel.....	144 90
	Cascade Towel Supply Company.....	2 49
	Pacific Telephone and Telegraph Company.....	23 56
	Warren Weaver, travel.....	65 63
	Mildred R. Griffith, postage.....	25 00
	Mildred R. Griffith, postal cards.....	10 00
	Allen's Press Clipping Bureau.....	14 60
	American Railway Express Company.....	95
May 10—	California Highway Commission.....	57 63
	Western Union Telegraph Company.....	25 76

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
May 10—	Postal Telegraph Company	\$1 20
	C. E. Cooper, garage rent	18 00
	Western Union Telegraph Company	4 67
	Law Typewriter Company, service	2 00
	Bekins Van and Storage Company	2 02
	Belmont Super-Service Station, tire repair	1 25
	Yawman and Erbe Manufacturing Company, file	66 75
	Yawman and Erbe Manufacturing Company, bases	5 50
	Southern California Telephone Company	6 60
	Geo. S. Dennison, travel	9 00
	Division of Purchases	51 70
	Division of Printing	750 00
	Union Oil Company, supplies	66 66
May 20—	Jas. W. Hickey, May salary	200 00
	J. D. Tilden, May salary	245 00
	E. Foster, May salary	200 00
	Felice Connelly, May salary	125 00
	Lucille Dobson, May salary	135 00
	Etta Greenberg, May salary	125 00
	Clare F. Proctor, May salary	170 00
	Ruby Sawyer, May salary	160 00
	Edith Hansen, May salary	100 00
	Anna Robinson, May salary	135 00
	J. Soares, May salary	85 00
	H. J. Wilson, May salary	80 00
	M. E. Colgan, May salary	200 00
	James Cunningham, May salary	150 00
	R. F. Keegan, May salary	125 00
	Beatrice Taylor, May salary	80 00
	L. A. McKee, May salary	225 00
	F. E. Brooks, May salary	165 00
	George Green, May salary	165 00
	Inez D. Sanchez, May salary	100 00
	Alice P. Emigh, May salary	135 00
	Marguerite Gallagher, May salary	130 00
	Mildred R. Griffith, May salary	125 00
	Ruth Wagoner, May salary	100 00
	Warren Weaver, May salary	130 00
	Leo C. Lennon, May salary	225 00
	Ida K. Johnson, May salary	130 00
	Verna Lynn, May salary	125 00
	Agnes M. O'Brien, May salary	125 00
	Geo. S. Dennison, May salary	200 00
	Sydney C. Best, May salary	150 00
	Elnora Stanton, May salary	52 26
	Ada R. Taylor, May salary	130 00
	Alice G. Dean, May salary	120 00
	Hazel P. King, May salary	120 00
May 21—	H. Hammer, repairs, E-10017	6 20
	Leo C. Lennon, travel	8 14
	A. W. Brouillet, postage	15 00
	S. Casper, expressage	75
	Office Towel Supply Company	2 50
	Alhambra Water Company	2 25
	J. J. Cusack, carfare	5 00
	John R. Ober, carfare	5 04
	West Publishing Company, book	1 00
	Recorder Printing and Publishing Company	5 00
	American Law Book Company, postage	75
	Pacific Telephone and Telegraph Company	35 23
	Western Union Telegraph Company	48
	Leo C. Lennon, travel	1 73
	Keystone Garage, storage	12 50
	Humboldt Bank Building, May rent	175 00
	A. W. Brouillet, travel	44 52
	Clarence H. Smith, travel	40 09
	City Garbage Department	1 50
	Recorder Printing and Publishing Company, binders	3 00
	Union Oil Company, typewriter, rent machine	5 00
	Union Oil Company, typewriter, accessories	594 00
	Purdell Soda Company, typewriter, inkboxes	63 64
	Union Oil Company, typewriter	5 00
	H. S. Crocker Company, cards	10 58
May 25—	Harold I. M. Coffey, postage	404 29
May 29—	C. M. Crocker, travel	20 75
	C. E. Crocker, travel	5 04
	C. H. Deane, travel	80
	P. P. Deane, travel	10 00
	Mutual Garage	21 28
	Los Angeles Electric Company	6 00
	California Steam Carpet Cleaning Works	10 00
	Sutton Tire and Rubber Corporation	67 32

DETAILED STATEMENT—Continued

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
May 29	—Los Angeles Daily Journal.....	\$3 00
	Hollywood Mission Garage.....	75
	Los Angeles Daily Times.....	1 80
	Sydney C. Best, carfare.....	4 10
	Erwin P. Werner, travel.....	17 10
	Burroughs Adding Machine Company.....	389 55
	Mildred R. Griffith, postage.....	30 00
	Warren Weaver, travel.....	82 46
	M. E. Colgan, travel.....	23 80
	Jenkins-Hall Index Card Company, filing supplies.....	164 75
	R. L. Polk Company, Sacramento directory.....	12 50
	Cascade Towel Supply Company.....	2 49
	Court Decisions Reporting Corporation.....	50 00
	Wesley E. Marten, travel.....	34 35
June 15	—Division of Printing.....	208 55
	Allen's Press Clipping Bureau.....	21 35
	Department of Finance, telephone.....	67 85
	C. E. Cooper, garage rent.....	18 00
	Western Union Telegraph Company.....	8 35
	Underwood Typewriter Company, rent machine.....	5 00
	Friend and Terry Lumber Company.....	24 88
	Pacific Telephone and Telegraph Company.....	7 90
	S. F. Chronicle, April-July.....	3 45
	Elliott Addressing Machine Company.....	8 50
	California Highway Commission, E-8000 and E-5555.....	122 26
	Division of Purchases.....	61 38
	Division of Printing.....	76 60
	Union Oil Company.....	37 18
	C. H. Carter Company, light plug.....	45
	American Railway Express Company.....	75
	L. N. Crawford, towel service.....	12 00
	Harold J. McCurry, postage.....	500 00
June 19	—Jas. W. Hickey, June salary.....	200 00
	J. D. Tilden, June salary.....	245 00
	E. Foster, June salary.....	200 00
	Felice Connelly, June salary.....	125 00
	Lucille Dobson, June salary.....	135 00
	Etta Greenberg, June salary.....	125 00
	Clare F. Proctor, June salary.....	170 00
	Ruby Sawyer, June salary.....	160 00
	Anna Sulli, June salary.....	100 00
	Edith Hansen, June salary.....	100 00
	Anna Robinson, June salary.....	135 00
	J. Soares, June salary.....	85 00
	H. J. Wilson, June salary.....	80 00
	M. E. Colgan, June salary.....	200 00
	James Cunningham, June salary.....	150 00
	R. F. Keegan, June salary.....	125 00
	Beatrice Taylor, June salary.....	80 00
	L. A. McKee, June salary.....	225 00
	F. E. Brooks, June salary.....	165 00
	George Green, June salary.....	165 00
	Inez D. Sanchez, June salary.....	100 00
	Alice P. Emigh, June salary.....	135 00
	Marguerite Gallagher, June salary.....	130 00
	Mildred R. Griffith, June salary.....	125 00
	Ruth Wagoner, June salary.....	100 00
	Warren Weaver, June salary.....	130 00
	Leo C. Lennon, June salary.....	225 00
	Ida K. Johnson, June salary.....	130 00
	Verna Lynn, June salary.....	125 00
	Agnes M. O'Brien, June salary.....	125 00
	Geo. S. Dennison, June salary.....	200 00
	Sydney C. Best, June salary.....	150 00
	Ada R. Taylor, June salary.....	130 00
	Alice G. Dean, June salary.....	120 00
	Hazel P. King, June salary.....	120 00
June 22	—Fourth and Market Street Garage.....	12 50
	W. H. H. Gentry, travel.....	10 27
	A. W. Brouillet, postage.....	15 00
	Cossitt and Company, maps.....	5 56
	American Railway Express Company.....	1 42
	Bancroft-Whitney Company books.....	8 85
	Office Towel Supply.....	2 50
	John R. Ober, carfare.....	5 04
	J. J. Cusack, carfare.....	5 00
	Alhambra Water Company.....	2 25
	Fourth and Market Street Garage.....	15 00
	H. Hammer, repairs.....	14 75
	Pacific Telephone and Telegraph Company.....	33 27
	Recorder Printing and Publishing Company.....	5 00
	Western Union Telegraph Company.....	5 57

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1926		
June 22	—S. Casper, expressage	\$0 75
	W. H. H. Gentry, travel	32 14
	Hoyles Garage, repairs	1 75
	Humboldt Bank Building, June rent	175 00
	Law Typewriter Service	2 00
	Los Angeles Desk Company, mat	8 00
	American Railway Express Company	3 74
	Yawnian and Erbe Manufacturing Company, file	88 50
	P. P. O'Brien, postage	10 00
	Southern California Telephone Company	26 90
	Western Union Telegraph Company	4 39
	American Law Book Company, book	7 50
		\$91,572 36
	Credit of \$5.45 on telephone and \$17.68 on auto	23 13
	Total	\$91,549 23

Showing Amounts Expended in Seventy-seventh Fiscal Year for Seventy-sixth Fiscal Year.

1925		
July 8	—Yawnian and Erbe Manufacturing Company, filing equipment	\$208 50
	Burroughs Adding Machine Company	190 00
	California Pine Box Company, boxes	2 25
	F. W. Wentworth Company	2 86
	H. S. Crocker Company, binder	2 60
	Western Transfer and Storage Company	6 90
	Department of Finance, telephone	103 32
	Department of Finance, janitor	20 00
	Allen's Press Clipping Bureau	11 37
	The American Law Book Company, book	7 50
	Division of Purchases	89 97
	Recorder Printing and Publishing Company	38 40
	American Railway Express Company	1 21
	Paul G. Hoffman Company, auto repair	7 05
	Southern California Telephone Company	30 70
	A. C. Stanton, travel	12 98
	P. P. O'Brien, postage	10 00
	Samson Tire and Rubber Company, tires and tubes	34 24
	Warren Weaver, travel	78 36
	Pacific Telephone and Telegraph Company	26 25
	Division of Printing	302 90
	Standard Oil Company	49 42
	Western Union Telegraph Company	13 97
Aug. 3	—Dion R. Holm, travel	95 25
	Lloyd W. Ireland	38 00
	West Publishing Company, book	4 00
	San Francisco Chronicle, 3 months	3 45
	Office Towel Supply Company	2 50
	Purity Spring Water Company	2 00
	J. J. Cusack, carfare	5 00
	W. R. Foss, carfare	5 04
	Recorder Printing and Publishing Company	5 00
	Keystone Garage, storage and repairs	22 75
	Pacific Telephone and Telegraph Company	19 95
	Western Union Telegraph Company	8 78
	Yawnian and Erbe Manufacturing Company, folders and cards	55 50
	Reliance Lithograph Company, warrants	390 00
	C. F. Weber and Company, bookcases	47 76
	Purnell Stationery Company, desk	55 62
	California Highway Commission	138 83
	Standard Oil Company	15 59
Sept. 29	—American Railway Express Company	84
	Western Union Telegraph Company	30
	Geo. S. Dennison, travel	2 10
	Recorder Printing and Publishing Company	9 00
	Pacific Telephone and Telegraph Company	5 05
	Inter-City Express	1 25
	Pacific Telephone and Telegraph Company	26 00
	Division of Printing	668 05
	Gray's News Company, Chronicle	3 45
Nov. 9	—Crocker-Langley, directory	15 00
	Division of Printing	158 00
Nov. 27	—Division of Printing	1,250 20
		\$4,305 01

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation 359-25 in Office of the Gasoline Tax Department, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		
July 20	Genevieve Brown, 8 days salary in July	\$23 23
	Mona Crawford, 8 days salary in July	34 84
	Joseph Genshlea, 8 days in July	38 71
	Wm. Offenbach, 8 days salary in July	41 29
	Elva Carmody, 8 days salary in July	19 50
	Dan McGuire, 8 days salary in July	2 58
Aug. 21	Genevieve Brown, August salary	90 00
	Mona Crawford, August salary	135 00
	Joseph Genshlea, August salary	150 00
	Wm. Offenbach, August salary	160 00
	Elva Carmody, August salary	75 00
	Dan McGuire, August salary	10 00
Aug. 31	Elva Carmody, salary increase	5 00
	May Clark, salary increase	15 00
	C. E. Cooper, travel	54 20
	C. H. Jenkins Company, staples	40 50
Sept. 19	H. J. McCurry, postage	500 00
Sept. 21	Genevieve Brown, September salary	90 00
	May Clark, September salary	90 00
	Mona Crawford, September salary	135 00
	Joseph Genshlea, September salary	150 00
	Wm. Offenbach, September salary	160 00
	Elva Carmody, September salary	80 00
	Dan McGuire, September salary	10 00
Oct. 20	Genevieve Brown, October salary	90 00
	May Clark, October salary	90 00
	Mona Crawford, October salary	135 00
	Joseph Genshlea, October salary	150 00
	Wm. Offenbach, October salary	160 00
	Elva Carmody, October salary	80 00
	Dan McGuire, October salary	10 00
Oct. 27	C. H. Jenkins Company, staples	105 08
	Division of Purchases	50 24
	Frank E. Wilber Company, envelope sealer	65 00
	H. S. Crocker Company, filing equipment	310 12
	Webster Manufacturing Company, stool	11 00
	California Transportation Company, expressage	51
Nov. 18	Genevieve Brown, November salary	90 00
	May Clark, November salary	90 00
	Mona Crawford, November salary	135 00
	Joseph Genshlea, November salary	150 00
	Wm. Offenbach, November salary	160 00
	Elva Carmody, November salary	80 00
	Dan McGuire, November salary	10 00
Nov. 27	Division of Printing	16 16
	Senf Draying Company	50
	H. S. Crocker Company	11 20
	Division of Printing	284 45
Dec. 20	Genevieve Brown, December salary	90 00
	May Clark, December salary	90 00
	Mona Crawford, December salary	135 00
	Joseph Genshlea, December salary	150 00
	Wm. Offenbach, December salary	160 00
	Elva Carmody, December salary	80 00
	Dan McGuire, December salary	10 00
1926		
Jan. 5	Harold J. McCurry, postage	500 00
Jan. 20	Genevieve Brown, January salary	90 00
	May Clark, January salary	90 00
	Mona Crawford, January salary	135 00
	Joseph Genshlea, January salary	150 00
	Wm. Offenbach, January salary	160 00
	Elva Carmody, January salary	80 00
	Dan McGuire, January salary	10 00
Feb. 16	Division of Purchases	22 46
	American Railway Express Company	1 47
	Division of Printing	59 45
Feb. 18	Harold J. McCurry, postage	500 00
Feb. 19	Genevieve Brown, February salary	90 00
	May Clark, February salary	90 00
	Mona Crawford, February salary	135 00
	Joseph Genshlea, February salary	150 00
	Wm. Offenbach, February salary	160 00
	Elva Carmody, February salary	80 00
	Dan McGuire, February salary	10 00
Mar. 20	Genevieve Brown, March salary	90 00
	May Clark, March salary	90 00
	Mona Crawford, March salary	135 00
	Joseph Genshlea, March salary	150 00
	Wm. Offenbach, March salary	160 00
	Elva Carmody, March salary	80 00
	Dan McGuire, March salary	10 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation 359-25 in Office of the Gasoline Tax Department, During the Seventy-seventh Fiscal Year, Ending June 30, 1926—Continued.

1926		
Apr. 14—	C. E. Cooper, travel.....	\$55 67
	Division of Printing.....	191 45
	Division of Purchases.....	15 41
	American Railway Express Company.....	1 64
	H. S. Crocker Company, check files.....	202 50
Apr. 20—	Genevieve Brown, April salary.....	90 00
	May Clark, April salary.....	90 00
	Mona Crawford, April salary.....	135 00
	Joseph Genshlea, April salary.....	150 00
	Wm. Offenbach, April salary.....	160 00
	Elva Carmody, April salary.....	80 00
	Dan McGuire, April salary.....	10 00
May 10—	H. S. Crocker Company, files.....	202 50
	C. E. Cooper, travel.....	38 35
	Division of Purchases.....	54 80
May 20—	Genevieve Brown, May salary.....	90 00
	May Clark, May salary.....	90 00
	Mona Crawford, May salary.....	135 00
	Joseph Genshlea, May salary.....	150 00
	Wm. Offenbach, May salary.....	160 00
	Elva Carmody, May salary.....	80 00
June 4—	Harold J. McCurry, postage.....	500 00
June 14—	Ray L. Riley, W. I. Traeger, sheriff of Los Angeles County.....	100 00
June 19—	Genevieve Brown, June salary.....	90 00
	May Clark, June salary.....	90 00
	Mona Crawford, June salary.....	135 00
	Joseph Genshlea, June salary.....	150 00
	Wm. Offenbach, June salary.....	160 00
	Elva Carmody, June salary.....	80 00
June 24—	P. J. Lawyer.....	35 00
		\$11,859 81

Showing Expenditures of the Gasoline Tax Department, Emergency Resolution No. 2, During the Seventy-seventh Fiscal Year, Ending June 30, 1926.

1925		
July 20—	Genevieve Brown, 23 days salary in July.....	\$66 77
	Mona Crawford, 23 days salary in July.....	100 16
	Joseph Genshlea, 23 days salary in July.....	111 29
	Wm. Offenbach, 23 days salary in July.....	118 71
	Elva Carmody, 23 days salary in July.....	55 50
	Dan McGuire, 23 days salary in July.....	7 42
Nov. 27—	Division of Printing.....	10 30
		\$470 15

Showing Expenditures for the Gasoline Tax Department, Resolution No. 31, During the Seventy-seventh Fiscal Year for the Seventy-sixth Fiscal Year.

1925		
Aug. 31—	Division of Purchases.....	\$27 77

AFFIDAVIT.

I, C. E. Cooper, Deputy State Controller, do hereby certify the foregoing to be a true and correct statement in detail, of the expenditure of the appropriation hereinabove designated during the seventy-sixth and seventy-seventh fiscal years, vouchers for the same being on file in the Controller's office.

C. E. COOPER,
Deputy State Controller.

Subscribed and sworn to before me this sixth day of December, 1926.

RUBY SAWYER,
Statistician, Controller.

APPENDIX

Interest on bonds in trust for schools, School Fund.....	456,682 97			
Interest and redemption of bonds, School Land Fund.....	341,048 72			
Interest and redemption of bonds, Compensation Insurance Fund.....	291,624 26			
Interest and redemption of bonds, Teachers' Permanent Fund.....	117,999 00			
Interest and redemption of bonds, Estates Deceased Persons Fund.....	32,104 13			
Interest and redemption of bonds, Dissolved Savings Bank Fund.....	35,918 75			
Interest on bonds:				
Sacramento State Building Interest and Sinking Fund.....				13,420 00
University Fund.....				40,845 00
Nurses' Registration Fund.....				1,552 50
Torres Title Assurance Fund.....				950 00
Accrued interest, General Fund (surplus).....	63,203 75			
Reimbursement of interest on redemption of bonds from Veterans' Welfare Board.....		410,340 00		
Refund account purchase of bonds, Teachers' Permanent Fund.....				75 00
Refund account purchase of bonds, Compensation Insurance Fund.....				24 60
Sale of bonds, Veterans' Permanent Fund.....				372,595 77
Sale of bonds, Veterans' Farm and Home Building Fund.....				4,085,537 00
Sale of bonds, Third State Highway Fund.....				2,181,500 00
Accrued interest, Third State Highway Fund.....				2,625 00
Sale of bonds, Teachers' Permanent Fund.....				32,556 50
Sale of bonds, Third San Francisco Sewall Fund.....				2,000,000 00
Accrued interest, Third San Francisco Sewall Fund.....				28,444 44
County Treasurers:				
Property tax delinquencies.....	4,588 38			
Foil tax delinquencies.....				111 76
Inheritance tax.....	6,423,140 77			
Sale of school lands (16th and 36th sections) principal.....				53,160 20
Sale of school lands (16th and 36th sections) interest.....				31,795 45
Penalties on school lands (delinquent interest).....				1,337 17
Sale of tax decayed lands.....				1,939 87
Whittier School (care of inmates).....	74,707 70			
Prison School (care of inmates).....	191,885 38			
California School for Girls (care of inmates).....	39,204 35			
Sonoma Home (care of inmates).....	282,565 50			
States deceased persons (county treasurers and public administrators and Controller).....				152,304 07
Inyo County, royalty on minerals.....				5,971 00
Sundry counties and Reclamation Board, Sacramento and San Joaquin Drainage District No. 1.....				63,509 93
Sacramento County, Sacramento and San Joaquin Drainage District Fund No. 3.....				137 43
Reclamation Board, Sacramento and San Joaquin Drainage District Fund No. 4.....				22 82
Reclamation Board, Sacramento and San Joaquin Drainage District Fund No. 6.....				81,852 15
Reclamation Board, Refunds, Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund.....				328 76
Reclamation Board Revolving Fund.....				2,601 98
Sundry counties, cities, colleges, etc., teachers' pension fees.....				384,089 89
Secretary of State, office fees.....	341,062 04			
Corporation license tax.....	1,315,581 01			
Sale of ballot paper.....				
Candidates filing fees.....				38,632 59
Refunds.....		411 80		
			5,275 00	

Building and Loan Commissioner, receipts.....				17,809 84	
Superintendent of Banks, receipts.....				221,974 26	
Refunds.....				20,562 74	
Railroad Commission, receipts.....				55,018 49	
Real Estate Commissioner, receipts.....				209,618 57	
Refunds.....				1,000 00	218 28
County Recorders, land title fees.....				1,740 00	
Prison Directors, detectives' licenses.....					
Pure food law fines (Justices of the Peace).....	1,079 85				
Board of Health, receipts, etc.....	4,099 90	136 22	\$150 00		
Nurses Registration Fund.....					
Mining Bureau, receipts.....					
Refunds, Petroleum and Gas Fund.....					
Refunds, General Fund.....		201 34			345 30
Board of Equalization, receipts (Emblem Revolving Fund).....					
Refunds.....		1,085 87			
Department of Agriculture, receipts, etc., General Fund.....	88,505 53	37,438 21			
Standard Apple Fund.....				19,329 70	
Market Commission Fund.....				600 52	
Fish Exchange Fund.....				12,510 50	
Ment Hygiene Fund.....				104,074 30	
Cattle Protection Fund.....				99,488 05	
Stallion Registration Board Contingent Fund.....				368 00	
Chemistry Fund.....				37,306 43	
Standardization Fund.....				180,298 51	
Warehouse Standardization Fund.....				882 30	
Grain Standardization Fund.....				10,439 79	
State Agricultural Society, receipts.....				97,086 10	
Refunds.....		6,402 99		90 00	
Sixth District Agricultural Society, receipts.....					
Refunds.....		711 85			
California Redwood Park Commission, receipts, etc.....	9,878 06				
San Diego Harbor Commission, receipts.....				1,425 00	
Ray L. Riley, Controller, fees.....	45 00				
Receipts, Motor Vehicle Fuel Tax.....				13,869,922 41	
Refunds, Motor Vehicle Fuel Tax.....				216 56	
Receipts, Transportation License Tax.....				121,666 97	
Refunds, General Fund.....		311 95			
Rent of land.....	112 00				
Superintendent of Public Instruction, fees.....	774 00				
Sale of text books.....					
Sale of bulletins, etc.....		902 58			
Refunds.....		328 00			
Department of Education, sale of directories.....					
Sale of bulletins.....					
Textbook filing fees.....	101 00		2,580 00		
Receipts, Contingent Fund.....					61,432 22
Refunds, etc., General Fund.....					
Refunds, Vocational Education Fund.....	61 00	2,930 80			20,468 29
Refunds, Vocational Rehabilitation Fund.....					158 36
Refunds, Teachers Retirement Salary Fund.....					5,107 71
Credential fees.....	152 00				

STATEMENT No. 1—Continued.

Receipts into the State Treasury for the Seventy-sixth Fiscal Year Ending June 30, 1925.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Department of Finance, Board of Control, fire trails, contributions						
Sale of river bottom lands	\$1,063 80		\$5,500 00			
Refunds, miscellaneous	281 69					
Department of Finance, Division of Printing, receipts		\$42,459 23			\$808,273 73	
Sale of fire arms registers					414 00	
Purchasing Department, Revolving Fund, refunds						\$318,971 03
Division of Libraries, receipts, etc.						3,616 93
Napa State Farm, receipts, Emergency Revolving Fund						7,621,142 27
Division of Motor Vehicles, auto licenses, Motor Vehicle Fund		220,310 12				19,478 58
Refunds						255,977 40
Licenses, chauffeurs and operators, Motor Vehicle Fund						1,577 82
Refunds						1,950 00
Fees, Motor Vehicle Testing Fee Fund						2,050 00
Fees, Signal Device Testing Fee Fund						87 50
Refunds, Chauffeurs and Operators License Fund						53,150 00
Donations, salaries traffic officers, Motor Vehicle Fund						939 99
Refunds						
Department of Public Works, Division of Engineering and Irrigation, refunds and donations						
Division of Architecture, refunds, General Fund						
Refunds, Architecture Revolving Fund	145 00	5,145 03	84,000 00			
Refunds, San Francisco State Building Fund		35,851 38				90,650 86
Refunds, Sacramento State Building Fund						25 00
Refunds, Fish and Game Preservation Fund						290 03
Department of Public Works, refunds						9 00
California Highway Commission, refunds, Second State Highway Fund		35 00				
Refunds, Third State Highway Fund						90,027 11
Contributions, Second State Highway Fund						2,825,550 18
Contributions, Third State Highway Fund						70,000 00
Contributions, Motor Vehicle Fund						55,451 22
Refunds, Motor Vehicle Fund						5,000 00
Refunds, Highway Maintenance Fund						96,773 55
Refunds, Highway General Fund						19,577 13
Contributions, Highway General Fund						4,818 18
Refunds, General Fund		19 50				150,000 00

Department of Public Works, Division of Water Rights, fees.....	27,180 55	2,544 55			
Refunds, General Fund.....					4,005 46
Refunds, Water Commission Revolving Fund.....					
Contributions, Shasta River Watermasters Fund.....			977 37		
Contributions, Hat Creek Watermasters Fund.....			535 04		
Contributions, San Gabriel River Fund.....			17,000 00		
Refunds, San Gabriel River Fund.....			3 51		
Contributions, Burney Creek, Watermasters Fund.....			500 00		
Contributions, Sacramento-San Joaquin Water Supervisors Fund.....			11,300 00		
Refunds, Sacramento-San Joaquin Water Supervisors Fund.....			45 05		
Contributions, Cottonwood Creek Watermasters Fund.....			99 00		
Contributions, San Dimas Fund.....			1,600 00		
Land Settlement Board, receipts, Land Settlement Fund.....					61,258 54
Refunds, General Fund.....					
Interest on withdrawals.....	9,809 93	49,322 57			
Department of Labor and Industrial Relations, Division of Workmen's Compensation, Insurance and Safety:					
Receipts Compensation Insurance Fund.....					5,735,028 90
Receipts, Industrial Accident Fund.....				1,841 70	
Refunds, Accident Prevention Fund.....				150,507 51	
Refunds, General Fund.....	147 13	422 81			
Division of Immigration and Housing, refunds, etc.....	682 00	1,191 85			
Division of Industrial Welfare, refunds.....		35 00			
Contributions, Camm's Audit Fund.....			10,000 05		
Division of Labor, receipts, Labor Bureau Contingent Fund.....				26,710 00	
Refunds.....	10 00	3,457 38			
Department of Institutions, receipts.....	7,126 51				
Refunds.....		3,060 33			
Board of Forestry, refunds, etc.....	478 64	5,154 85			
Contributions and refunds, Forestry Fire Prevention Fund.....					26,010 71
University of California, refunds, General Fund.....					
Refunds, State University Fund.....		106,510 08			319,981 37
Sale of books, State School Fund.....					4 05
California Polytechnic School, receipts.....					
Refunds.....		572 51		1,144 18	
Folsom Prison, receipts.....				16,413 36	
Refunds.....	1 63	7,857 54		162,074 02	
San Quentin Prison, receipts, San Quentin Prison Fund.....					270,618 52
Receipts, Jute Revolving Fund.....					104,683 79
Refunds, San Quentin Manufacturing Revolving Fund.....					
Refunds, General Fund.....		374 00		2,415 77	
Preston School of Industry, receipts.....					
Refunds.....		1,455 33			
Whittier State School, receipts.....				17,200 80	
Refunds.....	175 00	1,977 70			531 42
California Training School for Girls, receipts.....					
Refunds.....		805 45			
Bureau of Criminal Identification, refunds.....		405 00			
Board of Charities and Corrections, refunds.....		12 05			
Agnew State Hospital, receipts.....				119,333 99	
Refunds.....		993 68			

STATEMENT No. 1—Continued.

Receipts into the State Treasury for the Seventy-sixth Fiscal Year Ending June 30, 1925.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Mendocino State Hospital, receipts					\$25,574 82	
Refunds		\$951 78				
Napa State Hospital, receipts					117,716 88	
Refunds		6,489 26				
Sonoma State Home, receipts					54,889 77	
Refunds		1,084 45				
Norwalk State Hospital, receipts					44,803 15	
Refunds		1,010 32				
Southern California State Hospital, receipts					97,265 63	
Refunds		1,496 77				
Stockton State Hospital, receipts					99,802 75	
Refunds		3,186 76				
Pacific Colony, receipts					3,010 00	
Industrial Farm for Women, receipts					87 00	
Home for Adult Blind, receipts					54,575 80	
Refunds		84 53				
Schools for Deaf and Blind, receipts					3,768 38	
Refunds		1,938 43				
Chico Teachers College, receipts					1,457 28	
Refunds		1,751 45				
Fresno Teachers College, receipts					4,832 50	
Refunds		1,301 32				
Humboldt Teachers College, receipts					652 40	
Refunds		16 50				
San Diego Teachers College, receipts					4,811 25	
Refunds		542 11				
San Francisco Teachers College, receipts					7,324 60	
Refunds		243 27				
San Jose Teachers College, receipts					12,375 10	
Refunds	\$80 00	2,130 75				
Santa Barbara Teachers College, receipts					4,039 67	
Refunds		2,007 49				

Veterans' Home, receipts.							
Refunds.							\$861 80
Veterans' Welfare Board, receipts.							128 80
Refunds.							699,075 64
Attorney General, refunds.							
Admiral General, refunds.							
Athletic Commission, refunds.							
Sundry counties, cities, etc., remanym principal and interest, bonded debt.							
Undeamed deposits in banks (20 year deposits).							
J. C. Byers, sheriff, refund.	2 00						
J. A. Beck, Secretary of Senate, refund.							50,283 95
F. Barnett, sheriff, refund.							102 47
Florence Blood, refund.							
Civil Service Commission, refunds.							
Blanche Calderon, refund.							
Farmers and Apple Growers' Association, refund.							
E. Gatlin, refund.							
F. W. Richardson, Governor, refund.	10 00						
Historical Survey Commission.	52 71						
G. W. Lyle, sheriff, refund.							
William Manahan, refund.							
W. H. Marsh, Chief, Motor Vehicle Division, fee.	50						
J. F. Nolan, Sergeant-at-Arms, Senate.							
Heien Orlikat, refund.							
Arthur Olinimus, Chief Clerk, Assembly, refunds.							
Portified by prisoners, Prisoners Fund.							
W. H. Riecks, sheriff, refunds.							
John H. Burdian, refund.							
Edith Snyder, refund.							
G. A. Sreeters, sheriff, refund.							
W. L. Traylor, sheriff, refund.							
C. H. Wilkinson, Sergeant-at-Arms, Assembly, refund.							
Totals.							
Total receipts.	\$52,461,569 90	\$1,033,309 14	\$168,819 95	\$0,845 32	\$6,877,540 11		\$49,198,155 63
Canceled warrants.	\$109,746,240 05		2,605 60				
Totals.	\$52,461,569 90	\$1,033,309 14	\$171,425 55	\$0,845 32	\$6,877,540 11		\$49,198,155 63
Transfers of revenue or refund to the General Fund (see next page).	127,023 26	76 89					
Grand totals.	\$52,589,193 16	\$1,033,386 03	\$171,425 55	\$0,845 32	\$6,877,540 11		\$49,198,155 63

Transfers—Seventy-sixth Fiscal Year.

Transferred from	Transfers to the General Fund		Transfers to sundry funds		
	Income for general government	Refunds to correct error	Transfers from General Fund account appropriations or fixed charges	Transfers from sundry funds appropriations or fixed charges	For special purposes only
Real Estate Commission Fund to General Fund.....	\$127,623 26	\$76 89			\$1,039 87
Norwalk Hospital Contingent Fund to General Fund.....			\$923,166 29		
Tax Land Fund to Veterans' Dependents' Education Fund.....			80,240 00		
General Fund to Teachers' Permanent Fund (Inheritance Tax).....			231,945 00		
General Fund to State Library Fund.....			2,306,372 00		
General Fund to Veterans' Home Fund.....			110,000 00		
General Fund to State University Fund.....			15,280,495 27		
General Fund to Sacramento State Building Interest and Sinking Fund.....			4,217,944 24		
General Fund to School Fund.....			190,112 59		
General Fund to Vocational Education Fund.....			285,147 75		
General Fund, Chapter 356, 1919, to Sacramento and San Joaquin Drainage District Fund No. 6, Emergency Fund.....			20,000 00		
General Fund to San Francisco State Building Interest and Sinking Fund redemption.....			32,800 00		
General Fund to San Francisco State Building Interest and Sinking Fund, interest.....			72,000 00		
General Fund to University of California Building Interest and Sinking Fund, interest.....			40,000 00		
General Fund to University of California Building Interest and Sinking Fund, redemption.....			60,000 00		
General Fund to Sacramento State Building Interest and Sinking Fund, interest.....			400,000 00		
General Fund to First Highway Interest and Sinking Fund, redemption.....			592,000 00		
General Fund to Second Highway Interest and Sinking Fund, redemption.....			375,000 00		
General Fund to Second Highway Interest and Sinking Fund, interest.....			641,250 00		
General Fund to Third Highway Interest and Sinking Fund, interest.....			1,653,350 00		
General Fund to Interest and Sinking Fund, interest.....			141,435 00		
General Fund to School Fund (Inheritance Tax).....			250,000 00		
General Fund to Vocational Rehabilitation Fund.....			16,275 06		
Teachers' Permanent Fund to Teachers' Retirement Salary Fund.....				\$360,000 00	427,280 00
San Francisco Harbor Improvement Fund to Second San Francisco Seawall Sinking Fund.....			171,555 56		
San Francisco Harbor Improvement Fund to Third San Francisco Seawall Sinking Fund.....				34,120 00	
San Francisco Harbor Improvement Fund to India Basin Sinking Fund.....				117,382 06	
Junior College Fund to School Fund.....					10 00
Standardization Fund to Grain Standardization Fund.....					153 00
School Fund to School Land Fund.....					6,354,611 72
Motor Vehicle Fuel Fund to Highway Maintenance Fund.....					
Totals.....	\$127,623 26	\$76 89	\$27,640,234 20	\$682,927 62	\$6,783,064 50
Grand total.....					\$35,234,826 56

RECEIPTS BY COUNTIES.

Showing Amount Each County Contributed to Certain Receipts Appearing in Statement No. 1.

County	Property tax delinquencies General Fund	Poll tax	Inheritance tax	State school lands, sixteenth and thirty-sixth sections, principal	State school lands, sixteenth and thirty-sixth sections, interest	Payments account Whittier School	Payments account Preston School of Industry	Payments account Sonoma State Home	Payments account Ventura School for Girls	Estate of deceased persons	Penalties state school lands, delinquent interest	Sale of tax decreed lands	Total
Alameda	\$146 31	\$4 00	\$321,672 88			\$7,984 48	\$8,570 39	\$52,872 50	\$1,570 78	\$2,661 43		\$1 11	\$294,404 18
Alpine			108 90		\$369 17			960					508 07
Amador	15		22 10		109 40								1,612 03
Butte	7 41		1,372 94		51 35	569 83	328 48	2,100 00		3,353 58		3 86	12,015 35
Calaveras	13 51		1,691 80		64 80	206 45		700 00				56	2,677 21
Colusa			6,194 43				68 45	940 00	70 32				2,271 40
Colusa Conts.			3,880 34				730 17	4,640 00	206 91	4,335 51			14,009 49
Del Norte				140 00	115 11		23 33	120 00					359 04
El Dorado	1,074 12		1,109 82	20 40	59 18	85 16		260 00		1,233 02		95 87	4,647 57
Fresno	95 28		18,200 01	430 00	665 55	4,341 53	5,055 92	14,680 00	3,513 70	2,110 41	\$29 23	3 70	48,000 62
Glenn			1,063 38	320 00	76 49			1,560 00		1,700 82			4,560 49
Humboldt	12 50	4 00	2,076 04	2,353 16	164 28	580 25	350 00	3,870 00	1,891 40				12,623 87
Imperial	1 79		1,601 32	2,720 00	5,693 29	271 78	947 14	2,460 00	644 10		500 83	33	14,840 70
Inyo			3,028 51		102 36	240 00		1,100 00	214 84		64 08		6,562 69
Kern	30 06		4,737 70	1,286 00	2,469 00	1,170 85	4,740 00	2,448 23		2,052 17	86 95	7 75	21,270 47
Kings			5,503 69			320 67	1,161 82	1,300 00					8,516 16
Lake	430 29	4 00		2,580 36	457 15			740 00	227 12		1 81	3 20	4,172 93
Lassen	250 13	24 00	841 40	21,308 89	3,572 46		66 10	380 00					26,393 20
Los Angeles	565 06	42 78	3,658,729 60	180 00	218 44	25,568 68	121,334 03	47,381 69	7,890 69	36,479 95	2 37	16 41	3,808,529 87
Madera	15 43		376 29		192 48	240 06	384 93	1,720 00	449 32	103 34			2,586 96
Marietta			24,968 08			283 33	312 90	2,000 00					27,554 31
Mariposa			2 36		101 64					49 44			151 84
Mendocino	0 65		834 08	3,510 23	610 44	242 21	300 38	680 00	213 32				14,623 18
Merced			612 17	649 13	79 01	135 35		1,120 00	774 06	653 09			4,211 87
Modoc	67 53	4 00	2,372 52	2,404 92	491 40		13 34	787 50					6,108 29
Monrovia			18 40		813 43						8 20		810 03
Monterey	91 01		66,030 13	77 60	860 97	812 91	1,143 22	3,100 00	418 31	1,453 24	50 79	9 47	103,059 68
Napa	8 63		3,376 33	361 40	102 73		296 02	2,062 00	100 42				6,401 13
Nevada	47 00		914 24	734 70	143 32		14 67	1,900 00		1,603 88			6,107 89
Orleans	1 76		38,505 05		2,510 08	3,545 67	2,300 00	2,251 05					43,522 63
Placer			467 24		53 64	804 38	3,680 00	210 00			1 81		5,488 81
Plumas	148 74		585 25		22 40	240 00		480 00					1,478 46
Riverside	31 71		35,683 45	741 03	2,707 80	2,769 04	4,458 00	3,610 00	2,984 20		74 17	4 85	62,179 46
Sacramento	1 75	6 00	119,384 13		18 40	421 33	15,053 39	712 28					142,414 92
San Benito			28,798 71		326 97			120 00			11 08	28 00	29,235 72
San Bernardino			13,162 80	3,002 02	7,067 09	4,338 91	2,100 00	4,880 00	1,407 36		171 90		37,125 08
San Diego	217 88		117,298 72	1,013 92	1,300 80	3,352 02	7,362 23	8,650 00			118 01		142,184 01
San Francisco	63		1,229,960 69		4,467 66	9,214 32	95,350 00	2,001 29	20,018 29			321 55	1,300,181 50
San Joaquin			92,154 98		624 33	2,538 00	9,365 00	985 80	6,698 55				115,560 66
San Luis Obispo	67 20		4,717 11	4,485 10	1,646 23	83 31	514 06	1,520 00		339 34	37 73	208 64	11,438 83
San Mateo	60		156,081 12		104 61		135 71	3,920 00	831 68				162,414 92
Santa Barbara	50 31	4 00	119,480 28		1,150 91	1,430 91	13,520 00	737 10					135,005 51
Santa Clara			17,831 58	80 00	59 16	4,025 75	2,209 01	17,640 00	1,825 38	2,813 90			47,012 38
Santa Cruz			15,112 89		14 55	328 67	723 15	3,550 00	120 00	1,27 02			21,271 61
Shasta	6 11		166 00		1,000 72	127 10	14 00	1,720 00		2,676 07	150 55	16 78	3,402 83
Siskiyou	37 60	12 00	5,536 85	460 09		240 00							740 60
Sonoma	3 72		2,055 37	36 00	292 87		446 04	2,300 00		263 97	1 46	16 92	5,417 35
Squaw Valley	91 71		5,001 11	440 09	14 46	146 63	706 13	4,400 00		8,678 90			32,359 30
Sutter	5 43		10,240 08	161 01	120 13	703 83	1,521 03	17,352 30	62 18				40,020 11
Tahoe			900 32		120 40	925 04	3,200 00	29 62					4,311 31
Tehama			3,625 31			230 67	720 00		334 84	1,030 80			4,312 91
Tehama			3,073 27	480 55	421 42		146 01	720 00			11 20		4,312 91
Trinity	27 76	4 00	101 54	80 00	9 60		240 00				86		196 80
Tulare	7 71	4 00	11,687 93	297 54	1,373 82	3,155 72	4,020 00	1,129 65			0 02	1 43	21,861 79
Tuolumne	25 39		250 94		64 88	181 29	429 45	380 00			3 03		1,352 18
Ventura			61,605 26		10 89		1,660 00		240 00				63,265 82
Yuba	228 02		23,183 66	00 00	37 83		257 74	2,180 00					25,880 67
Yuba			6,332 13		168 59	136 77	360 43	1,310 00	203 22		2 00		8,743 13
Totals	\$4,988 38	\$111 76	\$6,433,140 77	\$51,160 29	\$34,735 45	\$74,797 70	\$191,885 38	\$382,565 50	\$30,294 73	\$118,009 82	\$1,817 17	\$1,999 87	\$7,325,606 44

STATEMENT No. 2.
Receipts into the State Treasury for the Seventy-seventh Fiscal Year Ending June 30, 1926.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
State Treasurer:						
Corporation franchise tax	\$47,355,511 17					
a. Railroad company (steam)						
b. Railroad company (electric)						
c. Light, heat and power companies						
d. Telephone and telegraph companies						
e. Car companies						
f. Express companies						
g. Insurance companies						
h. Banks, state and savings						
i. National banks						
j. Franchises						
k. Penalties, lieu taxes, etc.						
l. Advance 1926 taxes						
Oil well assessments						
Interest on state deposits, inactive accounts	1,211,751 70				\$124,826 70	
Interest on state deposits, active accounts	147,873 06					
Interest on daily balances, New York	7,231 78					
Registration of bonds	721 50					
Refunds		\$3 00				
U. S. Government:						
Account support child hygiene						
Account social hygiene						
Account 5 per cent state public lands			26,730 00			\$1,832 81
Account forest reserves			810 43			247,238 19
Account water power charges in national forests						
Account vocational education	3,973 15					224,867 64
Account vocational nursery (Clark-McNary Act)						
Account vocational rehabilitation			524 38			
Account lease of oil lands						
Account fire prevention						
Account rural roads						
Account support Veterans' Home						
						18,313 26
						377,136 96
						92,498 58
						3,287,067 83
						71,310 00

STATEMENT No. 2—Continued.

Receipts into the State Treasury for the Seventy-seventh Fiscal Year Ending June 30, 1926.—(Continued.)

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Interest on bonds in trust for schools, School Fund						\$481,589 31
Interest and redemption of bonds, School Land Fund						352,047 79
Interest and redemption of bonds, Compensation Insurance Fund						313,748 02
Interest and redemption of bonds, Teachers' Permanent Fund						149,254 50
Interest and redemption of bonds, Estates of Deceased Persons Fund						25,772 58
Interest and redemption of bonds, Dissolved Savings Bank Fund						3,423 75
Interest on bonds:						
Sacramento State Building Interest and Sinking Fund						16,047 50
University Fund						49,815 00
Nurses' Registration Fund						1,552 50
Torrance Title Assurance Fund						1,000 00
Accrued interest, General Fund (surplus)		\$88,750 00				
Reimbursement of interest and redemption of bonds, Veterans Welfare Board		570,110 00				
Sale of bonds, Compensation Insurance Fund						
Sale of bonds, General Fund (surplus)		750,000 00				
Premium and accrued interest on sale of bonds, General Fund (surplus)		100,840 53				
Sale of bonds, Veterans Farm and Home Building Fund						
Sale of bonds, Teachers Permanent Fund						
County Treasurers:						
Property tax delinquencies	\$3,193 76					
Inheritance tax	7,420,166 58					
Whittier State School, care of inmates	73,659 12					
Prescott School, care of inmates	137,281 30					
Ventura School for Girls, care of inmates	40,301 28					
Los Angeles County, care of inmates in state hospitals	2,113 65					
Sonoma State Home, care of inmates	417,155 98					
Sale of school lands (14th and 36th sections) principal						
Sale of school lands (16th and 36th sections) interest						
Poll taxes, delinquent						
Penalties on school land, delinquent interest						
Sale of tax divided lands						
Cost of advertising	230 00					
Estates of deceased persons (county treasurers, public administrators and Controller)						
Inyo County, royalty on minerals						
						44,185 60
						39,019 39
						105 82
						1,250 51
						756 31
						182,046 24
						8,076 72

Reclamation Board Revolving Fund.....						943 13
Sundry counties and Reclamation Board, Sacramento and San Joaquin Drainage District Fund No. 1.....						56,715 73
Yolo and Sacramento counties, Sacramento and San Joaquin Drainage District Fund No. 3.....						1,500 53
Reclamation Board, refunds, Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund.....						11,503 02
Sundry counties, colleges, etc., teachers pension fees.....						407,119 96
Secretary of State, office fees.....						
Corporation license tax.....						
Sale of ballot paper.....	352,437 91					
Unclaimed trust money.....	1,357,318 95					
Surveyor General, fees (General Fund).....	5,820 24				\$1,309 07	2,490 71
Rent of agricultural lands.....						
Rent of mineral lands.....						
Permit fees, mineral lands.....						
Sale of scrip.....						
Refunds.....	73 50		500 00			
Sale of timber.....						
Unclaimed trust money.....					65 25	
Clerk of Supreme Court, fees.....	10,251 36			1,000 00		\$340 44
Refunds.....						
Clerk, First District Court of Appeals fees.....	3,440 00					127 75
Clerk, Second District Court of Appeals fees.....	4,533 60					226 45
Clerk, Third District Court of Appeals fees.....	760 75					30 25
Clerk, Third District Court of Appeals, refunds.....	42 30		43 40			
San Francisco Harbor Commission, receipts and refunds.....						
Insurance Commissioner, receipts.....	152,471 57					2,976 731 69
Refunds.....						60,000 00
Corporation Commissioner, receipts.....						2,455 58
Refunds.....						320,987 03
Unclaimed trust money.....						3,708 26
Fish and Game Commission, receipts.....					83 91	
Refunds.....						756 732 24
Board of Medical Examiners, receipts and refunds.....						10,124 39
Medical Examiners Trust Fund.....						67,955 43
Unclaimed trust money.....						
Board of Dental Examiners, receipts and refund.....					412 57	41,063 00
Board of Optometry, receipts and refund.....						21,398 25
Board of Osteopathic Examiners, receipts.....						4,676 22
Board of Bar Examiners, receipts.....						8,323 50
Board of Examiners in Veterinary Medicine.....						
Board of Embalmers, receipts and fines.....						180 00
Board of Chiropractic Examiners, receipts.....	22 00					3,001 00
Board of Architecture, Northern District, receipts.....						
Board of Architecture, Southern District, receipts.....						
Board of Pharmacy, receipts and refunds.....						12,347 00
Poison law fines.....						
Building and Loan Commissioner, receipts.....						
Refunds.....						
						\$3,386 17
						4,500 00
						18,389 87
						77,667 49
						2,113 75
						19,429 73
						411 70

STATEMENT No. 2—Continued.

Receipts into the State Treasury for the Seventy-seventh Fiscal Year Ending June 30, 1926—Continued.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Superintendent of Banks, receipts						
Refunds						
Bond Investigation Trust Fund					\$178,261 75	
Unclaimed trust money					9,741 23	\$158,851 70
Railroad Commission, receipts			\$55 40			
Real Estate Commission, receipts and refunds					77,811 19	
Unclaimed trust money					228,832 28	
County Recorders, land title fees			3,058 39			
Prison Directors, detective licenses						
Refunds, parole department		\$1,016 47			1,920 00	192 42
Pure food law fines (justices of the peace)	\$59 29					
Board of Health, receipts, etc.	4,137 00	4,171 62				
Nurses Registration Fund						
Refund						
Cannery Inspection Fund						
San Luis Obispo County Child Hygiene						
Unclaimed trust money			1,260 00			
Mining Bureau, receipts, Mining Bureau Fund			56 01		23,497 86	
Refund					33 38	36,717 19
Refunds, Petroleum and Gas Fund						
Refund, General Fund					4,799 82	
Receipts, Mining Bureau License Fund		1,000 00			10 77	
Board of Equalization, receipts, License Plate Fund					1,311 50	
Receipts, Emblem Revolving Fund						
Refunds						
Department of Agriculture, receipts, etc., General Fund						2,500 00
Special Deposit, Division of Weights and Measures Trust Fund	98,641 96	33,802 01			12 25	6,148 56
Warehouse Standardization Fund			3,235 00			4 70
Chemistry Fund						
Meat Hygiene Fund					64 00	
Standardization Fund					40,290 01	
Grain Standardization Fund					105,275 60	
Standard Apple Fund					268,456 35	
					9,540 42	
					12,409 77	

Cattle Protection Fund.....				104,134 53	
Fish Exchange Fund.....				27,857 27	
Stallion Registration Board Contingent Fund.....				331 75	
Unclaimed trust money.....			68 48		
Dairy Control Trust Fund.....			11,921 25		
State Agricultural Society, receipts.....	98,804 17		10,000 00		175 00
Donation Grand Stand Fund.....			194 60		
Unclaimed trust money.....					
Refunds.....			5,387 50		
Sixth District Agricultural Society receipts.....		70 00			
Refunds.....		20 00	274 19		
California Redwood Park Commission, receipts, etc.....		10,965 58			
San Diego Harbor Commission, receipts.....					2,805 73
Ray L. Riley, Controller, fees.....		37 50			
Receipts, Motor Vehicle Fuel Tax.....					16,375,713 12
Refunds, Motor Vehicle Fuel Tax.....					10 00
Receipts, Transportation License Tax.....					12,080 54
Refunds, Transportation License Tax.....					
Refunds, General Fund.....			1,526 38		
Rent of land.....	155 00				
Superintendent of Public Instruction, fees.....	422 00				
Sale of textbooks.....			2,096 80		
Sale of bulletins, etc.....			721 75		
Refunds.....					11,759 73
Department of Education, sale of directories.....	30 00				
Sale of bulletins.....	187 00			2,470 00	
Textbook filing fees.....			1,607 40		
Refunds.....					203 50
Vocational Rehabilitation Fund.....					10,656 38
Refunds, Vocational Education Fund.....					20,795 83
Receipts, Department of Education Contingent Fund.....					
Refunds, Department of Education Contingent Fund.....	40,914 28				
Receipts, credential fees.....					3,120 79
Refunds, Teachers' Retirement Salary Fund.....					731 70
Refunds, Teachers' Permanent Fund.....					
Unclaimed trust money.....				102 54	
Department of Finance, Board of Control, refunds.....	35 00		47,513 01		
Napa Farm, refunds to revolving funds.....			363,628 58		
Division of Purchases, etc., Revolving Fund.....					311,503 80
Division of Libraries, refunds.....					792 38
Division of Printing, receipts.....					
Sole supplement Index to Laws.....	34 00				
Sole Fire Arms Registers.....					
Division of Motor Vehicles, auto licenses, Motor Vehicle Fund.....					
Refunds.....					8,194,388 14
Chauffeurs and Operators licenses, Motor Vehicle Fund.....					44,025 52
Refunds.....					292,796 70
Refunds, traffic officers salaries.....					11,578 56
Signal Device Testing Fee Fund.....					2,112 36
Motor Vehicle Testing Fee Fund.....					500 00
Unclaimed trust money.....					1,000 00
				26,610 66	

STATEMENT No. 2—Continued.

Receipts into the State Treasury for the Seventy-seventh Fiscal Year Ending June 30, 1925—Continued.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Department of Public Works, Division of Engineering and Irrigation, refunds, etc.		\$23,387 69	\$886 52			
Unclaimed trust money						
Division of Architecture, refunds, etc.	\$383 80	38,583 31	315 40			\$35,029 89
Unclaimed trust money						16 00
Refunds, Architectural Revolving Fund						
Refunds, Sacramento State Building Fund						
Refunds, Corporation Commission Fund						
Refunds, Fish and Game Preservation Fund					\$6 96	
General office, refunds		9 59			65 10	
California Highway Commission, refunds, First State Highway Fund						100,000 00
Refunds, Second State Highway Fund						224 277 70
Refunds, Third State Highway Fund						2,724 363 85
Refunds, Highway General Fund						900 50
Contribution, Highway General Fund						100,000 00
Refunds, Highway Maintenance Fund					498,028 07	
Refunds, Motor Vehicle Fund					47 00	
Refunds, Prisoners Fund						100 00
Refunds, Prisoners Fund						336 04
Unclaimed trust money						
Department of Public Works, Division of Water Rights, fees	25,011 95	4,046 96	4,607 21			7,279 80
Refunds						
Water Commission Revolving Fund						
Donations, San Gabriel River Fund						
Refunds						
Refund, San Dimas Fund						
Receipts, Hat Creek Watermasters Fund			15,000 00			
Receipts, Burney Creek Watermasters Fund			46 69			
Receipts, Shasta River Watermasters Fund			1 74			
Receipts, Surprise Valley Water Distribution Fund			330 51			
Receipts, North Cow Creek Water Distribution Fund			476 85			
Receipts, Oak Run Creek Water Distribution Fund			107 12			
Receipts, Oak Run Creek Water Distribution Fund			976 30			
Unclaimed trust money			531 20			
Land Settlement Board, receipts, Land Settlement Fund			131 46			
Receipts, General Fund		2,506 22	31 43			
Refunds, General Fund		67,759 40				105,703 67
Interest on withdrawals	350,000 00					

STATEMENT No. 2—Continued.

Receipts into the State Treasury for the Seventy-seventh Fiscal Year Ending June 30, 1926—Continued.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Napa State Hospital, receipts.....	\$116,416 01	\$6,649 21			\$9,384 28	
Refunds.....	50 00					
Norwalk State Hospital, receipts.....	37,906 50	1,034 14			3,444 30	
Refunds.....						
Receiv. Norwalk Hospital Cattle Fund.....						
Sanoma State Home, receipts.....	55,230 08	1,273 51			4,157 10	\$4,680 91
Refunds.....					400 00	
Southern California State Hospital, receipts.....	92,900 46	1,272 09			8,494 16	
Refunds.....					25 89	
Stockton State Hospital, receipts.....	95,948 77	5,917 20			6,941 72	
Refunds.....					14 22	
Unclaimed trust money.....			\$76 99			
Napa State Hospital, unclaimed trust money.....			27 00			
Sanoma State Home, unclaimed trust money.....			88 61			
Southern California State Hospital, unclaimed trust money.....			132 44			
Norwalk State Hospital, unclaimed trust money.....		7 10	53 61			
Pacific County, refunds.....						
Lease of land.....	3,000 00					
Home for Adult Blind, receipts.....	952 83	2,605 43			9,005 84	
Refunds.....			3 36			49,308 77
Unclaimed trust money.....						
Adult Blind Home Revolving Fund.....						
School for Deaf and Blind, receipts.....	2,150 29	2,211 59				
Refunds.....	3,666 98	1,008 32			2,570 00	
Chico Teachers College, receipts.....					5 19	
Refunds.....	7,510 50	866 39			16 00	
Fresno Teachers College, receipts.....						
Refunds.....	776 00	100 00			2,030 00	
Humboldt Teachers College, receipts.....						
Refunds.....					39 56	
San Diego Teachers College, receipts.....	11,640 04	10 00				
Refunds.....						
Unclaimed trust money.....			50 00		5,483 25	
San Francisco Teachers College, receipts.....	5,690 50	325 50				
Refunds.....						

San Jose Teachers College, receipts.....	4,630 50	814 04	11,636 50	
Refunds.....				
Santa Barbara Teachers College, receipts.....	1,410 25	1,212 05	3,598 50	
Refunds.....				
Veterans Home, receipts.....				2,871 49
Refunds.....				979 19
Veterans Welfare Board, receipts.....				1,035,698 53
Refunds.....				152,267 90
Athletic Commission, receipts.....		669 58		
Attorney General, refunds.....	134 55	592 75		
Adjutant General, refunds.....	2 96	3,968 08		
Property Fund.....	257 59		1,989 93	
Refunds on payment of principal and interest bonded debt, cities and counties.....				
J. A. Beck, Secretary of Senate, refund.....		9 50		
A. S. Calkins, sheriff, refund.....		15 00		592 45
First National Bank, Los Angeles, refund to School Land Fund.....				
J. B. Good, consequence money.....	20 00	347 17		
R. B. Hale, refund.....		5 00		
R. L. Hill, sheriff, refund.....		12 00		
S. Jernigan, sheriff, refund.....				
L. R. Link, consequence money.....		25 00		
J. B. Lanktree, refund.....	16 58			
L. E. Lee, rent mining property.....	50 00			
Thomas A. Thompson, rent, mining property.....	75 00			
E. J. Marks, Superior Judge, Orange County, refund.....		29 83		
Morgan Oyster Company, rent submerged land.....	473 00			
Geo. C. Martin, rent Damon Ranch.....	100 00			
Jos. F. Nolan, refund.....		10 00		
A. A. Ohimus, sheriff, refund.....		5 73		
W. A. Shay, sheriff, refund.....		5 54		
Sundry counties donations to Santa Ana River Watershed.....			12,510 00	200 00
Southern Sierra Power Company, damages.....		47 05		
A. E. Samuels, ex-Superior Judge, refund.....		5 00		
W. H. Urmy, refund.....				13,333 10
Woman's Relief Corps Home, Trust Fund.....	39 63			
For Tax Commission.....		14 20		
Refunds.....				
Totals.....	\$60,073,540 46	\$2,207,802 61	\$172,641 18	\$45,160,390 47
Canceled warrants.....				38 44
Totals.....	\$60,073,540 46	\$2,207,802 61	\$172,641 18	\$45,160,428 91
Total receipts, General Fund.....				
Total receipts, sundry funds.....				
Total receipts, all funds.....				
Transfers of revenue or refund to the General Fund (see next page).....	\$236,556 68			
Grand total.....	\$60,310,097 14			

Transfers from the State Treasury for the Seventy-seventh Fiscal Year Ending June 30, 1926.

Transferred from—	Transfers to the General Fund		Transfers to sundry funds		
	Income for general government	Refunds to correct errors	Transfers from General Fund account appropriations or fixed charges	Transfers from sundry funds account appropriations or fixed charges	For special purposes only
General Fund to Teachers' Permanent Fund			\$321,157 04		
To Sacramento State Building Interest and Sinking Fund			50,000 00		
To State University Fund			2,408,032 04		
To School Rock Fund			383,701 55		
To State Library Fund			126,745 00		
To Veterans Home Support and Maintenance Fund			183,533 00		
To Vocational Education Fund			224,867 64		
To Vocational Rehabilitation Fund			35,000 00		
To Land Settlement Fund			250,000 00		
To School Fund			16,263,422 12		
To High School Fund			4,065,771 73		
To First Highway Interest and Sinking Fund			976,000 00		
To Second Highway Interest and Sinking Fund			990,375 00		
To Third Highway Interest and Sinking Fund			2,955,375 00		
To San Francisco State Building Sinking Fund			52,000 00		
To Sacramento State Building Interest and Sinking Fund			120,000 00		
To State University Building Interest and Sinking Fund			111,000 00		
To Interest and Sinking Fund			141,435 00		
Teachers' Permanent Fund to Teachers' Retirement Salary Fund	\$6,218 33				\$456,800 00
Superintendent Capital Building and Grounds Revolving Fund to General Fund	24,957 10				
Nautical School Fund to General Fund	340 43				
Textbook Royalty Fund to General Fund	4,840 00				
California Irrigation Board Revolving Fund to General Fund	140 73				
Sacramento Drainage District Fund to General Fund	11 88				
Panama-California International Exposition Fund to General Fund					250 00
School Fund to Compensation Insurance Fund					77 42
Mining Bureau Fund to Petroleum and Gas Fund					3,432,610 98
Motor Vehicle Fund to Highway Maintenance Fund					
Motor Vehicle Fund to Board of Equalization License Plate Fund				\$5,000 00	
Junior College Fund to School Fund				105,317 29	
Agnews Hospital Contingent Fund to General Fund	3,121 71				
Folsom Hospital Contingent Fund to General Fund	179 00				
Mendocino Hospital Contingent Fund to General Fund	1,632 31				
Norwalk Hospital Contingent Fund to General Fund	4,398 41				
Stockton Hospital Contingent Fund to General Fund	2,992 17				
Southern California Hospital Contingent Fund to General Fund	128 94				
Deaf and Blind Schools Contingent Fund to General Fund	183 29				
Chicago Teachers College Contingent Fund to General Fund	2,690 32				
Fresno Teachers College Contingent Fund to General Fund	122 63				
Humboldt Teachers College Contingent Fund to General Fund	2,174 32				

RECEIPTS BY COUNTIES.

Showing Amount Each County Contributed to Certain Receipts Appearing in Statement No. 2.

County	Property tax delinquencies General Fund	Poll tax	Inheritance tax	State school lands revenue and thirty-sixth sections principal	State school lands revenue and thirty-sixth sections interest	Payments account Whittier School	Payments account Preston School of Industry	Payments account Sonoma State Home	Payments account Ventura School for Girls	Estates of deceased persons	Penalties state school lands delinquent interest	Sale of tax delinquent lands	Advertising
Alameda	\$51 72		\$150,330 93		\$2,81	\$7,870 33	\$9,387 76	\$9,807 50	\$1,583 94	\$19,559 09		\$7 01	
Alameda	71 32		22 43		52 40			180 00					
Alameda	336 15		13,029 39		81 35	401 31	247 73	3,350 60					
Alameda	57 70		19 53		64 80			209 00					
Alameda	85 30		5,315 08		182 53	210 30		960 00	247 25			1 08	41 38
Alameda	74 43		2,750 02		1,712 18	413 55		3,175 00	695 97	125 47			
Alameda			2,194 49		61 80			120 60					
Alameda	172 05		632 42	\$20 40	252 55			210 00	110 65			19 48	10
Alameda	101 80		2,116 25	943 00	612 18	4,117 64	6,355 44	15,117 25	3,769 05	25,450 18		24 87	98 08
Alameda			10,965 31		31 00	160 74		1,780 03				48	
Alameda	6 75		7,569 60		50 87	552 29	731 96	4,760 00	2,090 55	5,530 55			
Alameda	25		5,018 30	560 00	903 13	511 94	200 00	2,070 00	302 36			152 57	
Alameda	5 43		5,203 23	2,720 00	655 37	148 30		1,010 00	60 81	731 08		64 08	69
Alameda	194 29	\$1 00	87,028 65	960 00	2,993 82	2,117 90	1,470 92	5,310 09	1,983 03			101 73	
Alameda	2 14	4 00	160 31		1 74	67 74	812 67	1,790 00		1,198 11			
Alameda	129 78		280 74	3,008 00	65 54		20 65	980 00				3 62	
Alameda	2 09		1,630 77		3,920 22	135 33	358 09	219 63	238 07			59 05	\$20 00
Alameda		42 82	3,313,790 94	3,084 00	1,400 62	22,000 09	50,206 36	53,446 00	9,817 87	61,779 12			
Alameda	282 70		1,576 16		226 48	35 33	527 42	1,580 00	620 45	678 72			
Alameda			117,088 32		15 54			2,460 00					
Alameda	49 48		2,264 73		101 64								
Alameda	36 27		4,028 01	452 80	904 83	240 00	79 78	1,220 00	38 00				09
Alameda	103 68	28 00	1,723 77		33 60	258 67	103 33	1,170 00	687 74				
Alameda			535 18		485 68			650 00				2 89	
Alameda				6,505 62	806 26							70 01	
Alameda	71 05		205,008 46		1,132 61	994 30	512 21	3,189 98	172 90			41	229 27
Alameda			127,008 24	4,976 28	27 82		42 46	2,700 00					
Alameda	77 31		2,827 00		60 12		267 80	1,280 00					
Alameda			38,438 51		10 00	2,690 84	4,042 53	3,700 00	1,920 02				
Alameda	54		3,782 21	745 20	68 35	171 61	389 94	3,800 00	65 18				
Alameda	1 38		182 36		192 10			480 00					
Alameda	30 12		5,279 06	1,353 03	2,698 53	2,494 63	3,188 94	4,675 00	3,294 35			21 18	
Alameda	180 01	5 00	114,274 22		21 29	724 68	3,687 81	18,275 00	302 67				
Alameda			5,030 21		31 29			79 00					
Alameda			25,955 81	2,917 64	6,031 60	3,706 02	7,831 71	6,000 00	1,576 81			290 00	
Alameda			7,453 80	4,710 99	2,213 00	4,829 18	6,110 48	11,230 00	1,375 16			119 19	
Alameda			2,151,231 51			6,382 99	10,261 35	90,225 00	3,198 63	27,674 56			
Alameda	14		103,488 96			1,227 83	1,887 33	11,850 00	670 00	5,590 00			
Alameda	16 27		4,291 79	91 29	1,238 89	91 03	282 40	1,560 00		3,357 79		2 41	
Alameda	85 92		102,464 39			1,708 40	691 25	4,900 00	954 00			121 81	
Alameda	74 08	8 00	61,746 87		14 68	865 74	1,303 08	11,060 00	700 10			12 72	
Alameda	9 08		131,780 17	1,301 80		7,211 08	2,253 26	21,550 00	1,401 71	4,429 74		2 02	
Alameda			16,018 96		14 58	505 12	376 77	4,370 00	474 10	187 76			
Alameda	68 94	12 00	55 36		365 60	343 33	22 00	1,729 90	25 81	67 14		28 20	
Alameda					118 71								
Alameda	8 89		4,880 35	58 00	480 51	191 84	651 11	2,220 00					
Alameda	13 47		14,404 73				472 31	5,010 00		210 02			
Alameda	37 64		18,867 48		70 05	480 80	1,108 40	11,065 00	2,3 98				
Alameda			5,310 32		120 40	4 67	1,800 35	500 00					
Alameda			850 62				125 25	500 00	278 00	290 92			
Alameda			2,628 36	336 18	485 41		272 63	720 00					
Alameda	15 60			85 00				280 34					
Alameda	45 48		32,230 84	624 90		1,632 03	3,297 45	4,069 00	1,286 82			8 30	90
Alameda	23 39		31 82		5 40	240 09	118 47						
Alameda			10,036 11		6 43		470 41	1,886 00	55 13			5 48	
Alameda	6 24		3,053 94	20 00	1 30		41 29	2,020 00				12 16	
Alameda					48 90	246 00	666 20	1,380 00	310 00	1,781 15			
Alameda													
Total	\$3,100 70	\$103 82	\$7,420,166 58	\$14,185 00	\$30,019 39	\$73,659 12	\$127,281 20	\$417,155 99	\$40,301 28	\$188,704 49	\$1,229 51	\$766 31	\$229 00

California Polytechnic School Contingent Fund to General Fund.....	15 50			
San Francisco Teachers College Contingent Fund to General Fund.....	8,474 69			
San Diego State Teachers College Contingent Fund to General Fund.....	90 04			
San Jose State Teachers College Contingent Fund to General Fund.....	11,745 10			
San Jose State Teachers College Contingent Fund to General Fund.....	3,459 42			
Santa Barbara Teachers College Contingent Fund to General Fund.....	58 28			
Preston School Contingent Fund to General Fund.....	1,418 18			
Whittier School Contingent Fund to General Fund.....	6 69			
California School for Girls Contingent Fund to General Fund.....	1,865 26			
Sonoma Home Contingent Fund to General Fund.....	7,328 72			
Folsom Prison Fund to General Fund.....	1,858 46			
San Quentin Prison Fund to General Fund.....	7,508 58			
State Agricultural Society Contingent Fund to General Fund.....	24,533 32			
Adult Blind Fund to General Fund.....	5,224 72			
Supreme Court Library Fund to General Fund.....	1,178 26			
First District Court of Appeal Library Fund to General Fund.....	1,621 23			
Second District Court of Appeal Library Fund to General Fund.....	3,089 50			
Third District Court of Appeal Library Fund to General Fund.....	604 55			
Market Commission Fund to General Fund.....	6 17			
Warehouse Standardization Fund to General Fund.....	7 06			
Department of Institutions Trust Fund to General Fund.....	1,804 69			
Napa Hospital Contingent Fund to General Fund.....	8,658 63			
Motor Vehicle Fuel Fund to Highway Maintenance Fund.....				
San Francisco Harbor Improvement Fund to Second San Francisco Seawall Sinking Fund.....			360,000 00	
San Francisco Harbor Improvement Fund to Third San Francisco Seawall Sinking Fund.....			200,000 00	
San Francisco Harbor Improvement Fund to India Basin Sinking Fund.....			34,120 00	
Real Estate Commission Fund to General Fund.....				
School Land Fund to General Fund.....				
Totals.....				
Total transfers.....	\$236,556 68	\$1,832 29	\$30,268,115 14	\$704,437 29
				\$11,392,092 54

SUMMARY.

Total receipts.....	\$114,485,516 03
Cancelled warrants.....	2,134 05
Transfers.....	42,602,943 85
Total transactions.....	\$157,090,624 03

STATEMENT No. 3.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
LEGISLATIVE.									
SENATE.									
121-1923	Salaries, Senators.		\$40,000 00						
157-1925	Salaries, Senators (deficiency)		15,410 00	\$55,410 00				\$2,051 80	
121-1923	Mileage, Lieutenant Governor and Senators.		4,400 00	2,348 20					
121-1923	Pay of Officers and Clerks.		50,000 00					26,180 50	
	By amount returned		215 00	24,034 50					
121-1923	Contingent expenses		15,000 00						
	By resolution (Ch. 21-1925).		29 98	300 00				8,236 97	\$88,585 71
	By amount returned.			6,493 01					
ASSEMBLY.									
121-1923	Salaries, Assemblymen.		80,000 00						
157-1925	Salaries, Assemblymen (deficiency).		30,820 00	110,820 00					
121-1923	Mileage, Assemblymen.		7,600 00	3,704 40				3,895 60	
121-1923	Pay of Officers and Clerks.		50,000 00					26,569 50	
	By amount returned		121 00	23,551 50					
121-1923	Contingent expenses		18,000 00						
	By amount returned		322 71	7,685 02				10,337 69	146,060 92
	By resolution (Ch. 21-1925).			300 00					
LEGISLATIVE PRINTING, MAILING, ETC.									
121-1923	Mailing.		3,000 00	1,848 00				1,152 00	
121-1923	Printing, binding, etc.		145,524 99	106,895 60				35,629 39	
193-1923	Printing.		15,263 59	13 35				15,250 24	
LEGISLATIVE COUNSEL BUREAU.									
121-1923	Salaries.	\$5,190 61	10,118 00	10,865 73				4,442 88	
121-1923	Salaries.	419 90	1,165 00	531 39				1,053 51	
121-1923	New equipment.	245 40		13 20				232 20	
473-1919	Publication, Index to Laws.	5 41				\$5 41			
JUDICIAL.									
SUPREME COURT.									
121-1923	Salaries, Justices.	546 95	56,000 00	56,000 00				546 95	
121-1923	Salaries, Officers and Employees.	1,977 10	65,240 00						
	By Chapter 319-1923.		1,200 00	67,709 36				707 74	

121-1923	Support.....	2,178 46	11,400 00	8,844 76	\$1,955 78	2,777 92	134,509 90
121-1923	New equipment.....		6,000 00			6,000 00	
DISTRICT COURTS OF APPEAL.							
First District.							
121-1922	Salaries, Justices.....	281 60	42,000 00	41,793 00		488 60	
121-1923	Salaries, Employees.....	937 50	28,150 00			2,064 15	
121-1923	By amount returned.....		29 05	27,002 40	50 00	816 86	
121-1923	Support.....	728 36	3,225 00	1,881 80	1,254 70	2,000 00	
121-1923	New equipment.....		2,000 00				71,981 90
Second District.							
121-1923	Salaries, Justices.....		42,000 00	42,000 00			
121-1923	Salaries, Employees.....	2,659 80	26,380 00	23,980 00	275 00	4,784 80	
121-1923	Support.....	400 00	2,700 00				
121-1923	By amount returned.....		1,152 90	2,001 37	1,550 83	700 70	
121-1923	New equipment.....		4,141 97	1,152 90		2,980 07	70,960 10
Third District.							
121-1923	Salaries, Justices.....	903 20	21,000 00	21,000 00		903 20	
121-1923	Salaries, Employees.....		15,800 00	15,800 00			
121-1923	Support.....	49 42	1,300 00	1,250 72	43 40	55 30	
121-1923	New equipment.....		23 50	17 50		6 00	38,111 62
SUPERIOR COURTS.							
121-1923	Salaries, Judges.....		341,957 30	363,947 50			363,947 50
	By increase allowed by Legislature.....		21,990 20				
EXECUTIVE.							
GOVERNOR.							
121-1923	Salaries, Governor, Secretaries etc.....	62 20	22,100 00	22,100 00		62 20	
121-1923	Postage, traveling, etc.....	2,331 66	9,200 00	11,032 55		409 11	
121-1923	Support, Governor's residence.....		8,750 00	8,750 00			
121-1923	Printing, etc.....		1,016 40	435 15		581 25	
121-1923	Special contingent expenses.....		8,900 00	8,900 00			
413-1921	Paving.....	339 00			\$339 00		
426-1921	Repairs, etc., auto.....	1 28			1 28		51,217 70
LIEUTENANT GOVERNOR.							
121-1923	Salary.....		4,000 00	4,000 00			4,000 00
ADMINISTRATIVE.							
DEPARTMENT OF FINANCE.							
121-1923	Salaries, Officers and Employees.....	4,591 45	257,306 00	284,806 52		2,011 87	
121-1923	By amount returned.....	2,958 48	21,902 46				
121-1923	Support.....	10,761 42	60,825 00			11,470 88	
905-1921	By amount returned.....	2,598 99	14,029 68	76,735 21		77,329 27	382,011 73
	Support.....	77,799 27		470 00			
DIVISION OF PURCHASES AND CUSTODY.							
	Purchasing Department Revolving Fund.....				330,442 41		330,442 41

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
DIVISION OF MOTOR VEHICLES.									
	Motor Vehicle Fund								
	Motor Vehicle Fund (refunds)				\$702,292 45				
	M. V. Fund, Chauffeur's, etc., licenses				8,591 85				
	M. V. Fund, Chauffeur's, etc., licenses (refunds)				162,994 80				
	Signal Device Testing Fee Fund				231 16				
	Motor Vehicle Testing Fee Fund				500 00				
					970 00				
DIVISION OF PRINTING.									
121-1923	Salaries, Chief and Employees	\$50,456 55	\$309,900 00		347,512 21			\$12,844 34	
121-1923	Salaries (deficiency)		15,500 00		13,552 16			1,947 84	
703-1921	Support	114,309 44	301,000 00		248,031 36		\$0 70	167,278 08	
5-1923	Purchase of site	70							
	Completion of plant (deficiency)	1,684 02		\$517 94				1,166 08	609,613 67
DIVISION OF LIBRARIES.									
121-1923	Salaries	1,812 08	67,630 00						
121-1923	By amount returned	21 38	107 42		69,865 16			5 72	
121-1923	Support	992 38	12,310 00					1,645 13	
	By amount returned	543 47	335 99		12,536 71				
121-1923	New equipment		24,340 78						
	By amount returned		265 41		22,837 05			1,769 14	
	Refunds				113 12				105,352 04
SECRETARY OF STATE.									
121-1923	Salaries	738 35	54,450 00					63 85	
121-1923	Support	1,364 23	11,425 00		55,124 50				
5-1925	By amount returned		411 80	13,604 71				96 32	
	Compiling, etc., Constitutional Amendments (deficiency)		8,501 65						
	Candidates filing fees (special deposit)		5,275 00	8,501 65					
121-1923	Compiling, etc., Constitutional Amendments		35,000 00	5,275 00				3,567 85	
400-1923	Compiling, etc., Legislative Manual, etc.		6,286 70	31,432 15				1,605 66	
				4,681 04					
CONTROLLER.									
121-1923	Salaries	8,310 71	95,760 00					11,835 13	
121-1923	By amount returned		160 00	92,395 58					
121-1923	Support	14,047 43	33,000 00					15,912 77	
	By amount returned	127 45	14 50	31,276 61					

121-1923	TREASURER.	60 35	27 480 00	27 280 00			250 85	29,714 74
121-1923	Salaries.....	34 74	2,400 00	2,434 74				
121-1923	Support.....							
121-1923	ATTORNEY GENERAL.	11,475 09	65,940 00					
243-1923	Salaries.....		9,000 00					
244-1923	Salaries.....		10,800 00					
121-1923	By amount returned.....		473 40	80,904 62			17,083 87	
121-1923	Support.....	5,380 28	16,100 00	16,926 20			6,440 69	
121-1923	By amount returned.....	507 60	719 10	589 15			37 31	
4-1921	New equipment.....		626 46	102 05	1,620 00			
905-1921	Expenses, recovering escheated property.....	1,722 05		243 20	305 30			98,065 31
905-1921	Purchase of Law Books.....	548 50						
121-1923	SURVEYOR GENERAL.	2,200 87	25,700 00	23,781 97			4,118 90	
121-1923	Salaries.....	430 50	3,780 00	2,801 46			1,509 04	
121-1923	Support.....	100 00		1,186 50			13 50	
121-1923	New equipment.....		1,200 00	222 39	2,256 28			27,992 82
303-1921	Reservation of minerals.....	2,478 67						
121-1923	BOARD OF EQUALIZATION.	198 35	28,700 00					
121-1923	Salaries.....		860 87	29,759 22				
121-1923	By amount from emergency fund.....	1,583 65	5,300 00	5,547 42			1,346 23	
121-1923	Support.....		128 50	95 18			33 32	
3702 P. C.	New equipment.....		6,000 00	5,306 27			2,304 19	
428-1921	Traveling expenses, etc.....	1,610 46						
121-1923	Investigations, etc.....		16,972 06					
121-1923	By amount returned.....		225 00	15,858 38			1,338 08	56,556 47
121-1923	REGULATIVE.							
121-1923	RAILROAD COMMISSION.	6,930 84	276,100 00	267,909 80	50 00		15,080 04	
121-1923	Salaries.....	18,842 11	120,700 00	52,769 62	50,842 51		35,929 98	371,571 93
121-1923	Support.....							
121-1923	SUPERINTENDENT OF BANKS.	10,524 56	138,900 00					
121-1923	Salaries.....	1,683 87	500 00		137,830 41		13,778 02	
121-1923	By amount returned.....	1,461 01	67,575 00					
121-1923	Support.....	17,603 44	775 40	59,474 03			27,940 82	
121-1923	Refunds.....			19,435 43				
121-1923	Support, 74th fiscal year.....			41 63				
121-1923	INSURANCE COMMISSIONER.	18,007 92	59,380 00					
121-1923	Salaries.....	5 33	23 72	46,258 78			31,248 19	
121-1923	By amount returned.....	7,811 53	22,985 00				10,449 10	
121-1923	Support.....	118 30	60 00	20,525 73				
121-1923	By amount returned.....		200 00					
121-1923	New equipment.....		165 50	165 50			34 50	67,115 51
121-1923	By amount returned.....							

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925.—(Continued.)

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
BOARD OF HEALTH.									
121-1923	Salaries	\$11,177 08	\$153,149 00	\$153,712 69	\$5,948 21			\$4,665 18	
121-1923	Support	80,987 34	124,169 00	92,761 61	2,309 71			110,221 24	
	By amount returned		136 22				\$1,643 04		
412-1921	Dental Hygiene	1,643 04							
Spec. Dep.	(Child Hygiene, Federal Aid)	2,315 27	28,734 93						
	By amount returned		150 00						
905-1921	Social Hygiene	9,461 61		27,707 64				3,492 56	
Spec. Dep.	Social Hygiene	9,646 90		916 63				8,730 87	
423-1921	Bureau of Tuberculosis:								
	Support	6,812 69		5,448 60			1,364 09		
	Subsisties	175,666 80		175,666 80					\$464,522 07
CORPORATION COMMISSIONER.									
121-1923	Salaries	9,247 42	138,710 00		142,726 24			5,433 54	
	By amount returned		202 36						
121-1923	Support	4,563 75	36,676 00		39,641 13			1,691 22	
	By amount returned		92 60		1,363 06				183,730 43
	Refunds								
BUILDING AND LOAN COMMISSIONER.									
121-1923	Salaries	1,424 35	10,380 00						
380-1923	Salaries		1,380 00						
	By deficiency resolution		800 00						
	By amount returned		30 00		11,078 00			2,936 35	
121 1923	Support	401 35	4,200 00						
	By deficiency resolution		800 00						
	By amount returned		39 50		5,139 57			301 28	16,217 57
BOARD OF CHIROPRACTIC EXAMINERS.									
121-1923	Salaries	3,126 10	3,340 00		4,516 46			1,949 64	
121-1923	Support	2,917 46	3,260 00		7,514 19				12,430 63
	Trust Fund				400 00				
BOARD OF ENBALMERS.									
121-1923	Salaries	675 00	900 00		1,050 00			525 00	
121-1923	Support	1,016 24	1,075 00		1,235 50			855 74	2,315 50
	Refunds				30 00				

BOARD OF MEDICAL EXAMINERS.									
121-1923	Salaries	1,728 89	24,150 00	24,630 14				1,970 07	
121-1923	By amount returned		121 22						
121-1923	Support	7,412 84	20,775 00	19,719 14				8,943 48	
	By amount returned	17 75	457 03	42 78					
	Retains			44,914 84					
	Trust Fund			35 00					
	Contingent Fund (previous year)								88,771 90
BOARD OF PHARMACY.									
121-1923	Salaries	5,231 56	29,990 00	29,430 03				5,791 53	
121-1923	Support	2,820 56	19,350 00	18,347 06				3,822 88	
	Retains			35 24					
	Uses, Poison Law Fund			10,177 50					
	Contingent Fund (prior year)			7 38					57,997 83
BOARD OF OPTOMETRY.									
121-1923	Salaries	180 00	1,680 00	1,730 00				130 00	
121-1923	Support	421 98	1,850 00	2,206 02				73 86	
	By amount returned		7 00	193 43					
	Support and salaries (deficiency)	193 43		111 78					4,241 23
	Support (deficiency)	111 78							
BOARD OF OSTEOPATHIC EXAMINERS.									
121-1923	Salaries	985 50	4,180 00	3,610 00				1,555 50	
121-1923	Support		3,000 00	4,375 51					7,985 51
BOARD OF DENTAL EXAMINERS.									
121-1923	Salaries		4,900 00						
	By deficiency resolution	850 00	5,000 00	10,525 00				225 00	
121-1923	Support	1,527 18	3,900 00	11,061 25				615 93	
	By deficiency resolution		6,250 00						21,586 25
BOARD OF EXAMINERS IN VETERINARY MEDICINE.									
121-1923	Support	197 10	250 00	96 12				350 98	96 12
BOARD OF BAR EXAMINERS.									
121-1923	Salaries		2,500 00						
	By deficiency resolutions	350 00	800 00	3,375 00				275 00	
121-1923	Support	698 32	4,505 00	4,767 57				1,405 75	
	By deficiency resolutions	250 00	720 00	15 00					8,157 57
	Retains								
BOARD OF ARCHITECTURE—NORTHERN DISTRICT.									
Spec. Dep.	Salaries	85 00	1,020 00	1,020 00				85 00	
Spec. Dep.	Support	659 85	1,920 00	1,246 84				1,333 01	2,296 84
BOARD OF ARCHITECTURE—SOUTHERN DISTRICT.									
Spec. Dep.	Salaries		1,020 00	1,020 00					2,380 45
Spec. Dep.	Support	249 26	1,535 00	1,360 45				423 81	

STATEMENT No. 3—Continued.
 Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925— Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	Total amount expended during 76th fiscal year
	CIVIL SERVICE COMMISSION.								
121-1923	Salaries.....	\$1,146 52	\$26,200 00						
	By amount returned.....		50 00	\$25,818 33				\$1,578 19	
121-1923	Support.....	924 78	8,300 00	9,223 07				1 71	
121-1923	New equipment.....		988 95						
	By amount returned.....		12 50	479 76				501 69	\$35,521 16
	EUREKA HARBOR COMMISSION.								
121-1923	Salaries.....		3,400 00	3,400 00					
121-1923	Support.....	111 20	500 00	448 90				162 30	3,848 90
	SAN DIEGO HARBOR COMMISSION.								
121-1923	Salaries.....	83 37	1,000 00	249 99	\$679 97			153 41	
121-1923	Support.....	17 53	50 00		48 24			19 29	978 20
	BOARD OF PILOT COMMISSIONERS.								
121-1923	Salaries.....	1,200 00	1,200 00					2,400 00	
121-1923	Support.....	550 00	550 00					1,100 00	
	REAL ESTATE COMMISSION.								
121-1-23	Salaries.....	83 54	73,120 00		73,184 82			18 72	
121-1-23	Support.....	11,804 83	41,620 00		48,137 89			6,286 94	
	Deficiency, support and salaries.....	1,000 00	10,000 00					10,000 00	121,322 71
	DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS, DIVISION OF WORKMEN'S COMPENSATION INSURANCE AND SAFETY.								
121-1923	Salaries.....	2,948 54	193,960 00						
	By amount returned.....		200 23	196,393 06	156 61			539 10	
	Deficiency, salaries.....		9,000 00		8,582 20			417 80	
121-1923	Support.....	27,538 51	70,950 00						
	By amount returned.....	60 00	162 58	34,349 32	20,646 03			43,115 74	
	Industrial Accident Fund (former year). Compensation Insurance Fund.....				25 00				6,001,999 45
					5,741,247 26				

DIVISION OF LABOR.									
121-1923	Salaries.....	3,361 10	109,000 00						2 73
	By amount returned.....	40 95	10 00		12,666 17				
121-1923	Support.....	3,992 46	34,500 00						
	By amount returned.....	1,332 43	2,074 00		9,685 05				1,284 74
121-1923	New equipment.....		1,000 00		1,000 00				
	Contingent Fund (prior year).....				42 43				
									154,065 90
DIVISION OF IMMIGRATION AND HOUSING.									
121-1923	Salaries.....	2,121 91	41,640 00		41,273 22				2,488 69
121-1923	Support.....	4,051 77	20,805 00						
	By amount returned.....	886 32	305 53		24,992 15				1,056 47
DIVISION OF INDUSTRIAL WELFARE.									
121-1923	Salaries.....	2,208 90	21,230 00						
	By amount returned.....	35 00			22,333 03				1,140 87
121-1923	Support.....	3,404 36	6,800 00		6,643 42				3,560 94
905-1921	Cannery Auditing Fund.....	36,196 07			1,026 70				835,169 37
Spec. Dep.	By deposits and amount returned.....		7,550 00						
Spec. Dep.	California Walnut Growers' Fund.....	211 78	10,090 05		17,352 07				287 38
									211 78
DEPARTMENT OF PUBLIC WORKS, DIVISION OF WATER RIGHTS.									
121-1923	Salaries.....	6,974 94	48,440 00						
	By amount returned.....		150 84		55,531 33				33 95
121-1923	Support.....	2,462 78	17,930 00						
Spec. Dep.	By amount returned.....	1,204 16	1,189 35		18,306 54				4,499 95
	San Gabriel River Fund.....		6,569 94						
	By amount returned.....		9 51						
Spec. Dep.	By donation.....		17,000 00		15,388 42				8,191 03
	San Dimas Fund.....		816 28						
Spec. Dep.	By donation.....		1,600 00		2,360 87				55 41
Spec. Dep.	Hat Creek Watermaster's Fund.....		167 74						
	By donation.....		955 04		1,078 63				44 15
Spec. Dep.	Sacramento-San Joaquin Water Supervisors' Fund.....		2,347 17						
	By donation.....		11,300 00						
	By amount returned.....		49 05		13,681 85				14 37
Spec. Dep.	Cottonwood Creek Watermaster's Fund.....		99 00		99 00				
Spec. Dep.	Shasta River Watermaster's Fund.....		977 37		977 37				
Spec. Dep.	Burney Creek Watermaster's Fund.....		500 00		216 31				283 69
419-1919	Study Santa Ana River.....								
411-1921	Survey of Water Resources.....	8,580 70			8,185 31				
309-1923	Gauging streams (cooperative).....		10,692 05		10,202 80				489 25
	Uses, Revolving Fund.....				7,821 13				
									133,850 06
ATHLETIC COMMISSION.									
	Uses, State Athletic Commission Fund.....								
	Refunds.....				11,605 27				
					205 00				
BOARD OF ACCOUNTANCY.									
121-1923	Support.....	2,515 00	2,515 00						5,030 00

11,810 27

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation.	Unexpended balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
	DEFENSIVE.								
	NATIONAL GUARD.								
121-1923	Salaries, Adjutant General, etc.	\$205 75	\$16,300 00	\$16,175 80				\$329 95	
121-1923	Support, Adjutant General and National Guard.	59,706 16	200,000 00	253,451 82				9,230 04	
905-1921	By amount returned.	670 00	2,305 70	2,126 38			\$22,111 34		\$271,753 90
	Support, Adjutant General and National Guard.	24,237 62							
	HIGH SCHOOL CADETS.								
442-1921	Organization, etc.	32,493 92		230 00			32,263 92	4,558 61	8,279 90
121-1923	Maintenance.		12,608 51	8,049 90					
	CONSTRUCTIVE.								
	SAN FRANCISCO HARBOR COMMISSION.								
121-1923	Salaries.	95,377 08	754,119 50						
	By amount returned.	6,732 76	19,125 15	\$810,182 07				65,173 32	
121-1923	Support.	249,247 27	880,500 00	1,067,488 59				116,946 64	
	By amount returned.	10,171 51	44,516 45						
	Construction of Seawall (Third San Francisco Seawall Fund).			362,638 11					
	Construction of Seawall (Second San Francisco Seawall Fund).			1,000 00					
	San Francisco Harbor Improvement Fund (prior year).			9,571 69					2,250,880 46
	SAN FRANCISCO STATE BUILDING.								
618-1919	Construction, etc.	60 01		60 00		\$0 01			
6-1923	Completion deficiency.	57,000 14							
	By amount returned.	13,920 03		12,197 75				58,722 42	16,047 26
	Construction (S. F. State Building Fund).				3,789 51				
	SACRAMENTO STATE BUILDING.				1,087,967 70				1,097,967 70
	Construction, Sacramento State Building Fund.								
	DEPARTMENT OF PUBLIC WORKS.								
121-1923	Salaries.	97 40	21,562 00	16,330 00				5,129 40	
121-1923	Support.	779 82	1,803 00	1,508 01				1,109 81	18,093 01
	By amount returned.	35 00							

DIVISION OF ARCHITECTURE.									
121-1923	Salaries.....	230 37	15,828 00	16,006 10					52 27
121-1923	Support.....	604 63	10,175 00						249 87
	By amount returned.....		162 39	10,782 15	85,541 45				
	Uses, Architectural Revolving Fund.....								
DIVISION OF ENGINEERING AND IRRIGATION.									
121-1923	Salaries.....	1,270 60	18,860 00						6,795 60
121-1923	By amount returned.....		416 66	13,751 06					7,080 85
121-1923	Support.....	4,268 08	7,200 00	4,392 16					477 42
121-1923	By amount returned.....	4 68	25						
324-1921	New equipment.....		524 50	84 58					
469-1919	By amount returned.....		37 50	20,313 33	6,522 16				
419-1921	Restraining, etc., debris.....	20,313 33							
	Rectifying river channels.....	7,053 66							
	Improving channels, Sacramento, San Joaquin and Feather Rivers.....								
	By amount returned.....	36,196 54							
704-1909	Joint investigation of water resources.....	169 00		6,325 70		30,039 84			
889-1921	By amount returned.....	3,644 36	30,000 00						
Spec. Dep.	Investigation of water resources.....		200 00	29,699 64				4,144 72	
	Investigation of water resources:			57 64		1,676 17			
	By donation.....	1,733 81							
121-1923	By amount returned.....		84,000 00						
378-1923	Emergency flood protection, etc.....	77 19		83,102 00				975 19	
754-1921	Expenses of survey, etc., California Debris Commission.....	134 892 16						64,676 40	
	Survey and investigation of cost of irrigating lands in Siskiyou County.....	4,239 75	100,000 00	74,455 51				100,000 00	
		4,707 36				4,707 36			232,713 72
DIVISION OF HIGHWAYS.									
121-1923	Salaries, Commissioners.....		10,800 00	9,900 00				900 00	
286-1923	Salary, Highway Engineer.....			10,000 00					
	Uses, Prisoners' Fund.....				1,020 10				
	Construction, Second State Highway Fund.....				1,692,455 34				
	Construction, Third State Highway Fund.....				7,295,784 81				
181-1923	Construction, Highway Commission General Fund.....				141,807 41				
	Maintenance, Motor Vehicle Fund.....				3,238,647 19				
	Maintenance, Highway Maintenance Fund.....				5,365,666 08				
883-1921	Survey of road, Modera to Yosemite.....	12,328 36		7,998 49				4,329 87	
888-1921	Survey of road, Alturas to California-Nevada Line.....	1,266 58							
892-1921	By amount returned.....			1,256 08					
923-1923	Paving road, San Luis Obispo to Polytechnic School.....	426 04		436 04					
	Bridge across Klamath River.....	224,840 16		89,465 73					17,854,446 27

1 Contingent upon like amount from federal government.

2 Not available.

3 \$50,000 to be paid to state out of first assessment.

4 State not to pay more than one-third of cost.

121-1923	Hospital patients, unable to pay.....	123,776 52	107,523 47			16,253 05
307-1923	Repairs, improvements, etc.....	59,970 06				
	By amount returned.....	6,740 18	64,559 78			2,350 46
273-1923	Deficiency, support Southern Branch.....	200,000 00	170,930 06			29,069 94
513-1923	Purchase of land.....	350,000 00				30,000 00
737-1921	Support, Scripps Institute.....	22,500 00	25,641 92			
742-1921	Support, College of Agriculture and Experimental Stations.....		2,396 65			
863-1921	Support, College of Agriculture and Experimental Stations.....					
	By amount returned.....	13 44	43 01			
425-1919	Support, cooperative agricultural extension work.....	29 60				
580-1919	Support, etc., Farm in Riverside County.....	18			80 18	
574-1919	Maintenance, Cooperative System of Farm Advisers.....	6,923 61			6,923 61	
279-1923	Grading, paving, etc., Oxford Street.....	1,171 30			1,171 30	
803-1921	Payment of assessments for storm sewers.....	1,889 08	99 90			1,789 18
427-1919	Support, etc.....	15,000 00			15,000 00	
	By amount returned.....	216,612 57				
426-1919	Salaries.....	116 66	200,062 49			16,666 74
	By amount returned.....	74,725 00				
429-1919	Support, extension courses.....	50,000 00	74,375 00			6,227 01
	By amount returned.....	33 55				
428-1919	Support, Medical School.....	327 83	49,677 85			683 53
	By amount returned.....	4,166 74				
	Support, State University Fund.....	299 00	50,299 00			4,166 74
	Interest on bonds, University Fund.....			2,621,398 11		
				49,845 00		
	CHICO TEACHERS COLLEGE.....					5,662,864 59
121-1923	Salaries.....	798 37				
237-1925	By amount for vocational education.....	79,440 00				
121-1923	Salaries (deficiency).....	1,674 00	81,875 74			36 63
	Support.....	21,300 00	7,889 08			3,110 92
	By amount returned.....	7,673 65				
121-1923	Permanent improvements and repairs.....			1,750 31		12,773 35
558-1919	Repairs to buildings, etc.....	78 30	14,547 69			1,864 22
557-1919	Development, etc., water supply.....	21	5,869 91		21	
559-1919	Building Trades School.....	19			19	
260-1921	Equipment.....	31 88			31 88	
		26 38			26 38	
	FRESNO TEACHERS COLLEGE.....					
121-1923	Salaries.....	12,428 74				
	By amount returned.....	134,640 00				
121-1923	Support.....	245 00	147,169 16			144 58
	By amount returned.....	3,551 80				
121-1923	New equipment.....	1,675 18	10,800 59	4,808 23		3,370 39
121-1923	Repairs.....		3,000 00			80
	By amount returned.....	3,226 73	2,999 20			
121-1923	Paving.....	28 93	3,255 03			65
436-1919	Repairs, etc.....	3,004 56				3,004 56
441-1921	Improvement of streets and grounds.....	701 36	3 60		637 76	
		26 19			26 19	

¹ Contingent upon like amount from federal government.

² Contingent upon like amount from Regents.

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
HUMBOLDT TEACHERS COLLEGE.									
121-1923	Salaries	\$3,157 62	\$41,270 00	\$13,841 33	\$473 59			\$112 70	
121-1923	Support	2,830 65	5,900 00						
	By amount returned		16 50	5,849 78	1,431 59			1,465 78	
121-1923	New equipment		954 30	907 24				47 06	
408-1919	Painting, etc.	26 89				\$26 89			
565-1921	Completion of buildings, etc.	20 97					\$20 97		\$52,503 53
SAN DIEGO TEACHERS COLLEGE.									
121-1923	Salaries	2,900 60	108,870 00	111,750 87				19 73	
121-1923	Support	2,240 57	17,050 00						
	By amount returned	500 00	44 13	12,978 33	5,462 51			1,303 86	
121-1923	New equipment		2,072 44	2,022 84				49 60	
121-1923	Repairs		75 34						
	By amount returned		10 75	86 00				09	
449-1921	Repairs, improvements, etc.	3,488 81					743 74		
	By amount returned	4 57		2,749 64					
121-1923	Purchase of land		211 01			41		211 01	
461-1919	Improvement of grounds, etc.					18			
411-1919	Repairs, etc.	18							135,050 19
SAN FRANCISCO TEACHERS COLLEGE.									
121-1923	Salaries	16,718 52	124,800 00	139,960 50	271 25			1,286 77	
121-1923	Support	5,463 92	16,150 00						
	By amount returned	237 39	15 83	15,909 64	3,374 19			2,583 31	
121-1923	New equipment		679 40	350 04				329 36	
395-1919	Repairs to buildings, etc.								
121-1923	Repairs	13	6,589 54			13			
	By amount returned		135 00	4,782 48				1,942 06	
280-1921	Purchase of land, buildings, etc.	90,283 81							
	By amount returned	61 49		44,577 98			45,767 32		209,226 08
SAN JOSE TEACHERS COLLEGE.									
121-1923	Salaries	18,372 59	190,880 00						
	By amount returned	15 00	2,113 40	187,133 83	2,457 91			21,789 25	
121-1923	Support	4,360 39	21,300 00						
	By amount returned	5 45		14,608 98	10,302 98			753 88	
121-1923	Permanent improvements, etc.		12,300 94						
	By amount returned		12 96	11,075 49				1,238 41	
121-1923	New equipment		4,767 44	4,301 67				465 77	

[illegible]

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
DEVELOPMENTAL.									
STATE AGRICULTURAL SOCIETY.									
121-1923	Salaries	\$2,915 77	\$43,060 00		\$41,597 39			\$4,378 38	
121-1923	Support	13,658 06	126,400 00					42,068 09	
	By amount returned		14,765 98	\$38,896 00	73,859 95			200 00	
121-1923	New equipment		200 00					5,000 00	
584-1911	Gathering statistics		5,000 00						
396-1921	Repairs and improvements	72					\$0 72		
591-1919	Improvement of grounds	4 46				\$4 46			\$151,353 34
MINING BUREAU.									
121-1923	Salaries	4,529 50	126,740 00						
	By amount returned	201 34	8 87	34,472 12	95,889 53			1,118 06	
121-1923	Support	4,318 77	53,209 00					6,133 42	
	By amount returned	1,119 25	20	11,284 27	41,229 53			165 74	
	Support and Salaries (deficiency)	12,000 00			11,834 26			10,250 00	
	Support and Salaries (deficiency)		10,250 00				717 88		197,676 34
115-1921	Support	3,684 51		2,966 63					
DEPARTMENT OF AGRICULTURE.									
121-1923	Salaries	118 74	464,170 00						
	By amount returned	62,196 84	13,704 26	395,868 19	144,321 65				
121-1923	Support	93 83	233,682 00						
	By amount returned	46,166 31	760 10	205,448 30	74,576 67			677 27	
	Deficiency (Support and Salaries seventy-fifth fiscal year less \$84,270.50 transferred)								
	By amount returned	81,726 78							
	Deficiency (Support and Salaries seventy-sixth fiscal year)	96 70			74,936 26			6,887 22	
121-1923	By amount returned		488,783 50						
	New equipment		3,993 52	236,563 89	219,952 14			36,260 99	
	By amount returned		4,163 65						
116-1923	Control and destruction of predatory animals		188 33	2,023 97	2,327 41				
	By amount returned		39,320 28						
	Uses (Fish Exchange Fund)		132 44	25,813 84	98 36			13,638 88	1,381,930 68
AGRICULTURAL AND HORTICULTURAL EXHIBITS.									
3-8-1923	Premiums for		25,000 00						
	By amount returned		142 25	25,000 00				142 25	25,000 00

698-1921	AGRICULTURAL INSTRUCTION.		2,172 11	219,185 00 319 97	2,172 11	219,504 97	2,172 11	616,984 41
	Investigation of							
121-1923	FISH AND GAME COMMISSION.							
	Salaries.							
	By amount returned.							
	Deficiencies (Salaries seventy-fifth year).	40,451 26				219,504 97		
	By amount returned.	102 00				40,451 26		102 00
121-1923	Support.	198 29						
	By amount returned.	8,010 51				193,637 14		430 94
	Deficiency (Support seventy-fifth year).	5,695 00				5,694 99		01
	Deficiency (Support and Salaries seventy-fifth and seventy-sixth years).							
	By amount returned.	221,457 25				157,481 70		64,174 69
556-1919	Support (prior year).	199 14				131 35		
	Refunds.					83 00		
	RECLAMATION BOARD.							
	Uses, Sacramento and San Joaquin Drainage District.					42,916 73		
	Fund No. 1.	102 00						
556-1919	Uses, Sacramento and San Joaquin Drainage District.					2,025 00		
	Fund No. 2.	198 29						
	Uses, Sacramento and San Joaquin Drainage District.					444 49		
	Fund No. 3.	8,010 51						
	Uses, Sacramento and San Joaquin Drainage District.					37 12		
	Fund No. 4.	5,695 00						
	Uses, Sacramento and San Joaquin Drainage District.					1,932,269 57		
	Fund No. 6.	221,457 25						
	Uses, Sacramento and San Joaquin Drainage District.					2,264 99		
	Fund No. 7.	199 14						
	Uses, Sacramento and San Joaquin Drainage District.					1,631 52		
	Fund No. 8.							
	Uses, Sacramento and San Joaquin Drainage District.					105,992 00		
	Fund No. 6, Emergency Fund.					3,253 46		
	Uses, Reclamation Board Revolving Fund.							
	Cooperative work with Sacramento and San Joaquin Drainage District No. 6.	12,340,000 00				2,104,852 25		2,180,834 88
121-1923	LOS ANGELES EXPOSITION.							
	Salaries.	364 07						
	By amount returned.	504 82				24,476 73		1,859 71
	Support.	3,101 22						
	By amount returned.	54 48				10,201 95		1,440 75
450-1919	DIVISION OF LAND SETTLEMENT.							
	Expenses.	740 02						
	By amount returned.	49,322 57				48,365 26		1,697 33
	Uses, Land Settlement Fund.					52,664 14		
								101,029 40

¹ Available at rate of \$300,000.00 per year.
² \$285,147.75 transferred to No. 6 Emergency Fund.

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
PROTECTIVE. BOARD OF FORESTRY.									
121-1923	Salaries	\$85 00	\$12,540 00						
	By amount returned		128 85	\$12,753 85					
121-1923	Support	2,376 65	27,724 00						
	By amount returned		26 00	29,531 14					
905-1921	Support	1,945 20		11 55			\$1,933 65	\$595 51	
121-1923	Support, State Nursery		2,500 00	2,498 51				1 49	
121-1923	New equipment		260 38	254 65				5 73	
414-1919	Prevention of forest fires	03				\$0 03			
203-1921	Erection of buildings, State Nursery	132 89		130 74			2 15		
	Uses, Fire Prevention Fund				\$45,704 03				\$90,894 47
FIRE TRAILS.									
582-1921	San Bernardino Mountain Fire Trails	2 53					2 53		
464-1923	Prevention of forest fires, San Antonio Canyon, San Gabriel Mountains								
	From State of California		1426 67						
	From San Antonio Fruit Exchange		2,000 00						
	From San Antonio Water Company		500 00	5,086 56				340 11	
465-1923	Prevention of forest fires in Big Dalton and Little Dalton Water Sheds								
	From State of California		2,573 50						
	From Glendora Chamber of Commerce		1,500 00						
467-1923	Prevention of forest fires, San Dimas Canyon, San Gabriel Mountains		1,500 00	3,790 04				1,783 46	
	From State of California		\$310 40						
	From various sources		1,500 00	2,383 13				927 27	
468-1923	Prevention of forest fires, San Gabriel Canyon		2,952 48	1,699 41				1,833 07	
473-1923	Prevention of forest fires, Tamalpais Forest District		2,500 00	2,500 00					
321-1923	Prevention of forest fires, etc., San Bernardino Mountains		\$2,810 06	2,189 02				621 04	17,048 16
HUMBOLDT REDWOOD PARK.									
121-1923	Support	240 59	2,500 00	2,315 65				424 94	2,315 65
LASSSEN NATIONAL PARK.									
434-1923	Survey of		2,513 14	2,366 14				147 00	2,366 14

CALIFORNIA REDWOOD PARK.											
121-1923	Salaries.....	1,777 25	9,380 00	9,470 01						1,687 24	
121-1923	Support.....	859 01	3,420 00	2,807 32						1,471 69	
416-1921	Repairs, improvements, etc.....	2,563 02		1,498 65					1,064 37		
434-1919	Improvement, support, etc.....	1,555 50						1,555 50			
680-1917	Purchase of additional land.....	49,620 00		18,655 56						30,964 44	32,431 54
PURCHASE OF TIMBER LAND.											
871-1921	In Humboldt and Mendocino Counties.....	6,187 15		5,384 48					802 67		5,384 48
MARSHALL MONTMENT.											
387-1919	Preserving, etc., Jas. W. Marshall's Blacksmith Shop	2 10						2 10			
659-1919	Furnishing Guardian's Cottage.....	159 17						159 17			
121-1923	Salary, guardian.....		900 00	900 00							900 00
STATE BUILDING AT SAN DIEGO.											
274-1923	Maintenance, etc.....	35 87	6,638 19	4,536 04					35 87	2,102 15	4,536 04
430-1921	Care, repairs, etc.....										
LOS ANGELES FLOOD CONTROL.											
749-1921	Los Angeles Flood Control District.....	2,100,000 00		300,000 00					1,800,000 00		300,000 00
SACRAMENTO RIVER.											
112-1925	Improvement of.....		250,000 00	250,000 00							
437-1923	Improvement of.....		250,000 00	250,000 00							500,000 00
BENEVOLENT.											
VETERANS' HOME.											
121-1923	Salaries.....	12,800 88	128,412 00								
	By amount returned.....		54 19							2,945 45	
121-1923	Support.....	17,608 42	123,133 00			138,321 62					
	By amount returned.....		74 61							10 00	
121-1923	Support (Federal Aid).....					140,806 03					
121-1923	New equipment.....		5,828 46			19,836 38				5,828 46	
121-1923	Permanent improvements.....		11,261 68							1,110 21	
	By amount returned.....		89 96			10,241 43			234 87		
442-1919	Repairs, improvements, etc.....	244 55		9 68							
391-1921	Repairs, improvements, etc.....	3,477 94									
	By amount returned.....	93 75		2,057 48					1,514 21		
679-1921	Construction, etc., power plant.....	82 04		80 91					1 13		311,353 53
WOMAN'S RELIEF CORPS HOME.											
121-1923	Salaries.....	237 90	6,425 00	6,555 13						107 86	
121-1923	Support.....	1,899 43		9,839 92						634 51	
121-1923	Repairs.....		1,400 37	878 46						581 91	
466-1919	Repairs, improvements, etc.....	74							74		17,273 51

¹ Contingent on like amount from various sources.

² Like amount to be expended by Federal Government.

³ Available at rate of \$15,000.00 per year.

⁴ Available at rate of \$300,000.00 per year.

⁵ Contingent upon like amount from Federal Government.

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
HOME FOR ADULT BLIND.									
121-1923	Salaries.....	\$2,515 05	\$25,920 00						
	By amount returned.....	26 50	75 44	\$2,054 00	\$22,349 58			\$4,133 41	
121-1923	Support.....	4,678 00	29,998 00						
	By amount returned.....	15 27			26,103 18			8,588 09	
121-1923	Support of factory.....	674 58	50,000 00						
	By amount returned.....	84 53			45,628 21			5,231 64	
121-1923	New equipment.....		1,058 12	49 10				1,009 02	
121-1923	Permanent improvements.....	353 54							
	By amount returned.....	88 05		430 42		\$3 80		11 17	
446-1919	Repairs, improvements, etc.....	3 80							
387-1921	Repairs, improvements, etc.....	215 41		74 23			\$141 18		
687-1921	Buildings and equipment.....	208 67							
	By amount returned.....	14 38		62 72			160 33		
									\$96,751 44
ORPHANS, HALF-ORPHANS, ETC.									
2283 P.C.	Support (75th fiscal year).....			799,543 69					
2283 P.C.	Support (76th fiscal year).....			564,505 02					
2283 P.C.	Support (74th fiscal year).....			920 01					
2283 P.C.	Support (73d fiscal year).....			220 00					
206-1923	Transporting orphans out of state.....		2,889 60	155 82				2,733 78	1,365,434 54
CURATIVE.									
BOARD OF CHARITIES AND CORRECTIONS.									
121-1923	Salaries.....	412 82	16,140 00	15,929 06				623 76	
121-1923	Support.....	4,088 15	8,400 00						
	By amount returned.....		12 05	7,924 37				4,575 83	23,853 43
DEPARTMENT OF INSTITUTIONS.									
121-1923	Salaries.....	2,267 39	20,600 00	17,600 00				5,267 39	
121-1923	Support.....	2,998 24	5,800 00	6,140 29				2,657 95	
121-1923	New equipment.....		180 20	113 50				66 70	
									23,853 79
AGNEWS HOSPITAL.									
121-1923	Salaries.....	14,788 58	217,030 00						
	By amount returned.....	87 51	563 90		1,374 21			19,902 68	
121-1923	Support.....	26,553 49	282,350 00						
	By amount returned.....	121 91	180 50	166,052 84	129,524 21			13,628 85	
121-1923	New equipment.....		7,300 00	704 50				6,596 10	

121-1923	Permanent improvements.	6,980 72	4,491 96			2,547 86
	By amount returned	59 10				
402-1919	Improvement of heating plant.			28 49		
508-1919	Construction, etc., quarters for employees.		92 85	1,079 29		
	Uses, Contingent Fund (prior year)			6 37		
881-1921	Construction, etc., quarters for employees.				3,999 79	
	By amount returned		2,091 87			
252-1921	Additional buildings, etc.		6,427 74		178 07	
253-1921	Improvement and equipment.					
	By amount returned		4,150 45		2,912 96	
						536,170 10
MENDOCINO STATE HOSPITAL.						
121-1923	Salaries.	12,102 47	160 165 00			
	By amount returned	41 75	322 73			
121-1923	Support.	22,756 25	163 460 00	317 70		19,137 91
	By amount returned	81 14	671 51			22,443 38
121-1923	New equipment.		6,825 33	26,430 09		5,004 63
	Uses, Contingent Fund (prior year)			80 73		
121-1923	Permanent improvements.	27,483 70				
	By amount returned	522 64	27,089 73			316 61
403-1919	Reconstruction, Ward No. 7			1 51		
404-1919	Sanitary improvements.			1 22		
443-1919	Improvements, etc., steam system.			7 97		
444-1919	Shelters for women patients.			46		
400-1921	Purchase and improvement of land.	4,500 00			4,500 00	
399-1921	Erection, etc., Receiving Building.	141,869 49				
	By amount returned	1,095 57	127,032 85		15,432 11	
255-1921	Repairs, improvements, etc.	1,103 93	822 39		281 54	
256-1921	Improvement of water supply.	31 66	25 30		6 36	
						475,491 36
NAPA HOSPITAL.						
121-1923	Salaries.	1,944 97	316,340 00			
	By amount returned	320 10	1,983 23	1,344 48		4,932 77
121-1923	Support.	65,707 17	358,200 00			
	By amount returned	506 07	2,369 00	118,575 16		98,135 82
121-1923	Uses, Contingent Fund (prior year).			4,949 44		
	New equipment.		10,430 00			
	By amount returned		1,061 40			3,464 93
121-1923	Permanent improvements.		41,250 18			
	By amount returned		805 67			5,229 39
397-1919	Improvement of heating plant.	686 10				
565-1919	Construction, etc., employees' quarters.	1,709 18		192 27		
417-1921	Repairs, improvements, etc.	319 59			51 77	
318-1921	By amount returned	330 20			330 20	
418-1921	Removal of bodies.	368 17			164 55	
739-1921	Power house, etc.	63 78		203 62		
	Improvements, Napa Farm.	62 40				
859-1921	By amount returned	27,288 57			126 18	
894-1921	Cottages and equipment.	2,296 74			25,643 81	
	Remodeling, etc., buildings.					
	By amount returned.	130 97	978 00		1,449 71	
						699,743 80

STATEMENT No. 3.—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925.—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
NORWALK HOSPITAL.									
121-1923	Salaries	\$2,852 26	\$131,560 00						
	By amount returned	146 86	882 48		\$185 39			\$3,387 45	
121-1923	Support	30,110 58	140,012 50					14,673 15	
	By amount returned	48 82	785 76		43,467 94				
586-1919	Improvement of farm	5 02				\$5 02			
587-1919	Construction, etc., two cottages	2,066 91			917 53	1,179 38			
588-1919	Construction, etc., officers' quarters	45				45			
	Uses, Contingent Fund (prior year)								
	Uses, Cattle Fund				81 75				
274-1921	Completion of buildings, etc.	1,340 03		1,310 40	3,002 25		\$29 63		
433-1919	Purchase of equipment	30 14				30 14			
585-1919	Purchase of water tower	32				32			
275-1921	Additional buildings, etc.	601 71		601 71					
323-1921	Additional buildings	143,352 12							
	By amount returned	2,278 95		134,252 34			11,378 73		\$128,364 64
SAXOMA HOME.									
121-1923	Salaries	15,297 03	216,982 00						
	By amount returned	35 45	476 19		2,636 58			19,811 56	
905-1921	Support	7,509 08		33 30			7,475 58		
121-1923	Support	72,311 56	297,858 55						
	By amount returned	334 01	123 63	250,180 30	43,169 80			77,277 65	
121-1923	Permanent improvements		104,000 21						
	By amount returned		682 32	71,424 10				33,258 43	
	New equipment		970 00					970 00	
121-1923	Repairs to sewers, etc.	5 31				5 31			
386-1919	Equipment	213 39				213 39			
381-1919	Cottage for inmates	50 96				50 96			
624-1919	Water supply	17,023 47							
432-1919	By amount returned	333 70		16,121 59		1,235 55			
317-1921	Quarters for officers and employees	3,820 76							
	By amount returned	354 08		1,418 09			2,756 75		
319-1921	Erection and equipment of cottages	23,058 72							
	By amount returned	8,850 78		20,409 38			10,500 12		
390-1921	School and Assembly Building	10,649 22							
	By amount returned	176 15		10,825 08			29		
564-1921	Repairs, improvements, etc.	532 65							
	By amount returned	80		522 85			10 60		627,083 80

SOUTHERN CALIFORNIA HOSPITAL.

121-1923	Salaries.....	39,106 64	321,120 00						
	By amount returned.....	73 21	821 32	509 74					55,420 05
121-1923	Support.....	83,190 84	336,692 50						
	By amount returned.....	328 96	329 72	97,204 87					115,130 90
	Refunds.....			22 83					
121-1923	Permanent improvements.....		50,495 18						
	By amount returned.....		1,129 60						
121-1923	New equipment.....		11,715 00						21,382 63
263-1921	Repairs, improvements, etc.....	7,990 14							2,295 04
	By amount returned.....	152 23						3,413 25	
439-1921	Housing and training patients.....	2,888 68						2,888 68	
									655,535 30
STOCKTON HOSPITAL.									
121-1923	Salaries.....	34,886 16	342,196 00						
	By amount returned.....	95 67	2,690 41	3,644 09					47,972 78
121-1923	Support.....	50,284 09	362,650 00						
	By amount returned.....	73 48	437 89	91,252 58					40,155 34
121-1923	Permanent improvements.....		116,813 35						
	By amount returned.....		1,227 04	104,134 78					13,915 51
121-1923	New equipment.....		57 97						57 97
394-1919	Completion, etc., tubercular hospital.....	88 52						88 52	
437-1919	Improvement of heating plant.....	238 21						238 21	
601-1919	Construction of cottages.....	1 48							
	By amount returned.....	180 70						182 18	
398-1919	Construction of sewer system.....	3,427 51							
	By amount returned.....	119 83						315 29	
270-1921	Furnishing and equipment.....	5,427 09	3,232 05						1,142 38
393-1921	Repairs, improvements, etc.....	11,504 91	4,284 71						
	By amount returned.....	162 50	9,779 28					1,888 13	
860-1921	Erection and equipment of receiving building.....	3,421 43						168 43	
	By amount returned.....	1 50	3,254 50						
									829,860 90
INDUSTRIAL FARM FOR WOMEN.									
121-1923	Salaries and support.....	91 24	2,000 00						
234-1921	Alterations, improvements, etc.....	18,219 74		769 73				18,219 74	271 51
165-1919	Expenses.....	2,610 47						2,610 47	
									1,819 73
PACIFIC COLONY.									
884-1921	Furnishing and equipment.....	24,000 00							
562-1919	Building, equipment, etc.....	1,709 72	909 91					23,090 09	
445-1921	Buildings, improvements, etc.....	119,996 58	48,534 72					71,461 86	51,154 35
PRISONERS AND INSANE.									
121-1923	Transportation of.....	104,163 65							
	By amount returned.....	287 56	104,450 56						95
6-1925	Transportation of (deficiency).....	100,000 00							
	By amount returned.....		79,118 17						20,882 33
121-1923	Deportation of insane.....	21,741 28							
	By amount returned.....	3,060 33	24,629 62						171 99
415-1919	Deportation of insane.....	39						39	208,198 35

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year. Ending June 30, 1925—Continued.

Fiscal year	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
CORRECTIVE.									
WHITTIER STATE SCHOOL.									
121-1923	Salaries	\$797 32	\$83,714 00					\$27 31	
	By amount returned	89 86	753 78	\$84,929 66	\$397 99				
121-1923	Support	16,192 95	104,737 50					11,887 89	
	By amount returned	1,070 78	120 61	94,482 54	15,701 41			5,325 00	
121-1923	New equipment		5,325 00					20,000 00	
121-1923	Permanent improvements		20,000 00				\$15,080 72		
121-1923	Support	15,140 72		60 00					
	Repairs		5,344 50					348 28	
	By amount returned		27 00	5,023 22					
392-1921	Buildings, repairs, etc.	2,957 70					01		
	By amount returned	38 68		2,906 37					
446-1921	Development and improvement of water supply	17,056 69					13,278 05		\$207,378 92
	By amount returned	9 09		3,787 73					
PRAIRIE SCHOOL OF INDUSTRY.									
121-1923	Salaries	37 19	115,830 00					90 49	
	By amount returned	98 73	1,002 74	115,778 64	1,099 53				
121-1923	Support	34,087 00	162,162 50					26,705 09	
	By amount returned	31 42	172 63	168,080 33	1,578 13				
121-1923	Repairs		7,275 63					2,054 96	
	By amount returned		23 23	4,343 87				629 20	
121-1923	New equipment		2,625 00					23 85	
121-1923	Permanent improvements		4,765 25						
400-1919	Repairs, improvements, etc.	1,161 40							
257-1921	Purchase of live stock	205 00					205 00		
258-1921	Purchase of additional land	8,623 00					8,623 00		
907-1921	Repairs, improvements, etc.	14,439 53							
	By amount returned	683 03		14,336 82			785 74		312,007 85
TRAINING SCHOOL FOR GIRLS.									
121-1923	Salaries	1,347 67	60,014 00					1,654 79	
	By amount returned	1 29	202 42	59,910 59					
121-1923	Support	9,716 16	54,813 00					12,264 58	
	By amount returned	500 74	101 00	52,386 74	479 58				

STATEMENT No. 3—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-sixth Fiscal Year, Ending June 30, 1925—Continued.

Chapter	Appropriation	Unexpended available balance at beginning of 76th fiscal year	Appropriation, 76th fiscal year	Expended during 76th fiscal year, General Fund	Expended during 76th fiscal year, various funds	Balance, June 30, 1925—			Total amount expended during 76th fiscal year
						Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	Available in appropriations made in 1923	
121 1923	Folsom Prison.								
	Salaries	\$4,738 72	\$134,640 00						
	By amount returned	6 00	34 60					\$18,420 92	
121 1923	Support.....	10,885 63	227,200 00	\$120,842 40	\$156 00				
	By amount returned	1,426 19	6,396 69	225,839 36	16,135 63			3,993 52	
121 1923	Permanent improvements.		5,278 78						
	By amount returned	93 73		4,748 97				623 54	
394 1921	Repairs, improvements, etc.	1,007 27							
	By amount returned	2 30		873 71			\$135 86		
680 1921	Construction of cottages.	125 44		124 11			1 33		
300 1919	Electrical construction.	6 46		6 11		\$80 35			\$368,736 29
467 1919	Repairs, improvements, etc.	41				41			
	CRIMINALS OUTSIDE OF STATE.								
121 1923	Arrest of		29,621 97	29,407 62				214 35	30,132 13
965 1921	Arrest of	4,329 38		724 51			3,611 25		
	By amount returned	6 38							
	STATE LANDS.								
	Refund of principal (School Land Fund).				4,898 61				
	Refund of interest (School Fund).				163 73				
	Refund of rent (School Land Fund).				435 80				
	Refund of scrip (School Land Fund).				14,882 01				20,380 24
	PURCHASE OF BONDS.								
	Dissolved Savings Bank Fund.				42,700 92				
	Compensation Insurance Fund.				632,647 51				
	Torrey's Life Assurance Fund.				1,990 78				
	School Land Fund.				493,998 77				
	Sacramento State Building Interest and Sinking Fund.				63,345 60				
	Teachers Permanent Fund.				431,103 21				4,070,700 76
	Estate of Deceased Persons Fund.				148,994 43				
	General Fund (Surplus).			2,255,910 54					
	COMMISSION ON BONDS.								
	Sale of San Francisco Harbor Bonds.				83,000 00				83,000 00

[illegible]

STATEMENT NO. 3. Continued.

Detail of Expenditures from Emergency Fund on Resolutions, Seventy-sixth Fiscal Year.

(Expended under Supervision of Department of Finance and Controller.)

Part of allowance		Unexpended balance of resolution	Resolved and returned seventy-sixth fiscal year	Amount expended during seventy-sixth fiscal year	Amount unexpended on resolutions during seventy-sixth fiscal year	Total amount expended during seventy-sixth fiscal year
JUDICIAL.						
DISTRICT COURT OF APPEAL.						
New case, <i>People v. Jones</i>		\$534 92		\$526 10	\$8 82	\$633 99
Support, deficiency			\$107 89	107 89		
ADMINISTRATIVE.						
CONTROLLER.						
Payroll, <i>People v. Tan Department</i>		1,729 93		91 38	1,638 55	
Expenses, <i>County Tax Department</i>			11,500 00	10,051 15	1,448 85	
Salaries, <i>County of Elections</i>			1,000 00	1,000 00	900 00	10,242 53
TREASURER.						
Support, deficiency		276 56		278 01	10	
Pay, <i>County of Elections</i>		1 55		1,383 43	616 57	1,661 44
Support, deficiency			2,000 00			
BOARD OF EQUALIZATION.						
Salaries, <i>County M. V. T. L. taxes</i>		1,008 79		108 18	890 61	
Salaries, <i>County M. V. T. L. taxes</i>			6,000 00	5,982 46	17 04	
Salaries, deficiency			2,143 86	2,143 86		
Printing, <i>revenue laws</i>			3,000 00	2,742 35	257 65	10,977 35
REGULATIVE.						
DIVISION OF LABOR.						
Support and salaries, deficiency			10,000 00	6,371 26	3,628 74	6,371 26
DIVISION OF WATER RIGHTS.						
Pay, <i>County Fund</i>			3,000 00	3,000 00		3,000 00
ATHLETIC COMMISSION.						
Revolving Fund			250 00	250 00		250 00
EDUCATIONAL.						
SUPERINTENDENT OF PUBLIC INSTRUCTION.						
Salary, supervisor of school attendance			1,584 99	1,465 00	119 99	1,465 00
SAN JOSE TEACHERS COLLEGE.						
Support, deficiency			1,500 00	869 34	630 66	869 34

STATEMENT NO 3—Continued.

Detail of Expenditures from Emergency Fund on Resolutions, Seventy-sixth Fiscal Year—Continued.

(Expend under Supervision of Department of Finance and Controller.)

Purpose of allowance	Unexpended balance of resolution	Resolution and returns, seventy-sixth fiscal year	Amount expended during seventy-sixth fiscal year	Amount unexpended on resolutions during seventy-sixth fiscal year	Total amount expended during seventy-sixth fiscal year
		\$5,000 00	\$994 04	\$4,005 96	\$994 04
PENAL.					
CRIMINALS OUTSIDE OF STATE.					
	\$33,141 22		234,671 29	18,780 05	234,671 29
MISCELLANEOUS.					
NAPA STATE FARM.					
Revolving Fund					
By amount returned					
Payment of deficiency		3,786 35	3,786 35		
Payment of deficiency		3,009 80	3,009 80		
Payment of deficiency		3,500 37	3,500 37		
Payment of deficiency		3,435 04	3,435 04		
Payment of deficiency		4,709 76	4,709 76		
Payment of deficiency		3,769 63	3,769 63		
Payment of deficiency		3,580 44	3,580 44		
Payment of deficiency		3,189 86	3,189 86		
Payment of deficiency		112 06	89 65	22 41	
Payment of deficiency		1,739 65	1,739 65		
Payment of deficiency		1,896 39	1,896 39		
Payment of deficiency		3,388 04	3,388 04		
Payment of deficiency		3,729 07	3,729 07		
Totals	\$291,706 02	\$267,516 04	\$482,941 93	\$76,280 13	\$482,941 93

STATEMENT NO. 3—Continued.

Recapitulation of Expenditures for the Seventy-sixth Fiscal Year, ending June 30, 1925.

	Total amount expended during seventy-sixth fiscal year	Grand total amount expended during seventy- sixth fiscal year
LEGISLATIVE—		
Assembly.....	\$146,060 92	
Senate.....	88,585 71	
Legislative printing, mailing, etc.....	111,756 95	
Legislative Counsel Bureau.....	11,410 32	\$357,813 90
JUDICIAL—		
Supreme Court and Clerk.....	134,509 90	
District Courts of Appeal:		
First District.....	71,981 90	
Second District.....	70,960 10	
Third District.....	38,111 62	
Superior Courts.....	363,947 50	679,511 02
EXECUTIVE—		
Governor.....	51,217 70	
Lieutenant Governor.....	4,000 00	55,217 70
ADMINISTRATIVE—		
Department of Finance.....	362,011 73	
Division of purchases and custody.....	330,442 41	
Division of Motor Vehicles.....	926,757 25	
Division of Motor Vehicles (refund).....	8,823 01	
Division of Printing.....	609,613 67	
Division of Libraries.....	105,352 04	
Secretary of state.....	118,619 05	
Controller.....	123,672 19	
Treasurer.....	29,714 74	
Attorney General.....	98,065 31	
Surveyor General.....	27,992 32	
Board of Equalization.....	56,566 47	2,797,630 19
REGULATIVE—		
Railroad Commission.....	371,571 93	
Superintendent of Banks.....	216,781 50	
Insurance Commissioner.....	67,115 51	
Board of Health.....	464,522 07	
Corporation Commissioner.....	183,730 43	
Building and Loan Commissioner.....	16,217 57	
Board of Chiropractic Examiners.....	12,430 65	
Board of Embalmers.....	2,315 50	
Board of Medical Examiners.....	88,771 90	
Board of Pharmacy.....	57,997 83	
Board of Optometry.....	4,241 23	
Board of Osteopathic Examiners.....	7,985 51	
Board of Dental Examiners.....	21,586 25	
Board of Examiners in Veterinary Medicine.....	96 12	
Board of Bar Examiners.....	8,157 57	
Board of Architecture (Northern District).....	2,266 84	
Board of Architecture (Southern District).....	2,380 45	
Civil Service Commission.....	35,521 16	
Eureka Harbor Commission.....	3,848 90	
San Diego Harbor Commission.....	978 20	
Real Estate Commission.....	121,322 71	
Department of Labor and Industrial Relations, Division of Workmen's Compensation, Insurance and Safety.....	6,001,999 48	
Division of Labor.....	154,065 90	
Division of Immigration and Housing.....	66,265 37	
Division of Industrial Welfare.....	47,355 82	
Department of Public Works:		
Division of Water Rights.....	133,850 06	
Athletic Commission.....	11,810 27	8,105,186 73
DEFENSIVE—		
National Guard.....	271,753 90	
High School Cadets.....	8,279 90	280,033 80
CONSTRUCTIVE—		
San Francisco Harbor Commission.....	2,250,880 46	
San Francisco State Building.....	16,047 26	
Sacramento State Building.....	1,097,967 70	
Department of Public Works.....	18,038 01	
Division of Architecture.....	112,329 70	
Division of Engineering and Irrigation.....	232,713 72	
Division of Highways.....	17,854,446 27	21,582,423 12

STATEMENT NO. 3—Continued.

Recapitulation of Expenditures for the Seventy-sixth Fiscal Year, ending June 30, 1925—Continued.

	Total amount expended during seventy-sixth fiscal year	Grand total amount expended during seventy- sixth fiscal year
EDUCATIONAL—		
Department of Education	\$487,729 82	
Superintendent of Public Instruction	42,249 28	
Elementary Schools	16,128,121 58	
High Schools	4,217,691 75	
Junior Colleges	129,900 00	
State University	5,662,864 59	
Chico Teachers College	111,912 73	
Fresno Teachers College	169,134 81	
Humboldt Teachers College	52,503 53	
San Diego Teachers College	135,050 19	
San Francisco Teachers College	209,226 08	
San Jose Teachers College	247,516 96	
Santa Barbara Teachers College	101,769 29	
California Polytechnic School	66,794 51	
California School for Deaf and Blind	294,172 10	
Hastings College of Law	9,400 00	
School Text Books	321,756 09	
Teachers Pensions	431,894 50	\$28,819,687 81
DEVELOPMENTAL—		
State Agricultural Society	154,353 34	
Mining Bureau	197,676 34	
Department of Agriculture	1,381,930 68	
Premiums Agricultural and Horticultural Exhibits	25,000 00	
Fish and Game Commission	616,984 41	
Reclamation Board	2,180,834 88	
Los Angeles Exposition	34,768 68	
Division of Land Settlement	101,029 40	4,692,577 73
PROTECTIVE—		
Board of Forestry	90,884 47	
Fire Trails	17,048 16	
Humboldt Redwood Park	2,315 65	
Lassen National Park	2,366 14	
California Redwood Park	32,431 54	
Purchase of Timber Land	5,384 48	
Marshall Monument	900 00	
State building at San Diego	4,536 04	
Los Angeles Flood Control	300,000 00	
Sacramento River	500,000 00	955,866 48
BENEVOLENT—		
Veterans' Home	311,353 53	
Woman's Relief Corps Home	17,273 51	
Home for Adult Blind	96,751 44	
Orphans, half orphans, etc.	1,365,434 51	1,790,813 02
CURATIVE—		
Board of Charities and Corrections	23,853 43	
Department of Institutions	23,853 79	
Agnews Hospital	526,170 10	
Mendocino Hospital	475,491 36	
Napa Hospital	699,743 80	
Norwalk Hospital	428,361 64	
Sonoma State Home	627,083 80	
Southern California Hospital	655,535 30	
Stockton Hospital	829,860 00	
Industrial Farm for Women	1,819 73	
Pacific Colony	51,154 35	
Prisoners and Insane, Transportation of	208,148 35	4,551,129 55
CORRECTIVE—		
Whittier State School	207,378 92	
Preston School of Industry	312,007 85	
Training School for Girls	127,197 60	646,584 37
PENAL—		
Bureau of Criminal Identification	25,377 96	
Prison Directors	21,277 88	
San Quentin Prison	1,285,319 11	
Folsom Prison	308,726 29	
Arrest of criminals outside of state	30,132 13	1,730,833 37

STATEMENT NO. 3—Continued.

Recapitulation of Expenditures for the Seventy-sixth Fiscal Year, ending June 30, 1925—Continued.

	Total amount expended during seventy-sixth fiscal year	Grand total amount expended during seventy- sixth fiscal year
STATE LANDS—		
Refund of Principal.....	\$1,898 61	
Refund of Interest.....	163 73	
Refund of Rent.....	435 89	
Refund of Script.....	14,882 01	\$20,380 24
Purchase of Bonds:		
Dissolved Savings Bank Fund.....	42,709 92	
Compensation Insurance Fund.....	632,647 51	
Torrens Title Assurance Fund.....	1,990 78	
School Land Fund.....	493,998 77	
Sacramento State Building, Interest and Sinking Fund.....	63,345 60	
Teachers Permanent Fund.....	431,103 21	
Estates of Deceased Persons Fund.....	148,994 43	
General Fund Surplus.....	2,255,910 54	4,070,700 76
COMMISSION—		
Sale of San Francisco Harbor Bonds.....	83,000 00	83,000 00
REDEMPTION OF BONDS—		
University of California Building Interest and Sinking Fund.....	40,000 00	
San Francisco State Building Interest and Sinking Fund.....	20,000 00	
First Highway Interest and Sinking Fund.....	400,000 00	
Second Highway Interest and Sinking Fund.....	375,000 00	
Veterans Welfare Bonds, General Fund.....	202,000 00	1,037,000 00
INTEREST ON BONDS—		
Third Highway Interest and Sinking Fund.....	1,955,975 00	
Second San Francisco Seawall Sinking Fund.....	360,000 00	
Third San Francisco Seawall Sinking Fund.....	200,000 00	
Sacramento State Building Interest and Sinking Fund.....	120,000 00	
University of California Building Interest and Sinking Fund.....	72,900 00	
San Francisco State Building Interest and Sinking Fund.....	32,800 00	
India Basin Sinking Fund.....	34,120 00	
First Highway Interest and Sinking Fund.....	592,000 00	
Second Highway Interest and Sinking Fund.....	641,250 00	
Interest and Sinking Fund.....	141,435 00	
Veterans Welfare Bonds (General Fund).....	208,340 00	4,358,820 00
EMERGENCY FUND—		
Expended under direction of Department of Finance and Controller.....	482,941 93	482,941 93
MISCELLANEOUS—		
Repayment of Estates of Deceased Persons.....	33,870 21	
Apportionment to counties:		
U. S. Forest Reserve Apportionment.....	310,633 96	
Motor Vehicle Fund.....	2,837,672 89	
Motor Vehicle Fuel Fund.....	6,354,611 74	
Pay of Traffic Officers.....	323,768 30	
Refund of tax (motor vehicle fuel fund).....	1,152,131 83	
Repayment of Bank Deposits.....	3,115 55	
Maintenance of Fire Boats.....	91,187 61	
Ballot paper revolving fund.....	57,406 46	
Veterans Welfare Board.....	4,795,187 14	
Reimbursement to counties, etc., account of bonded debt.....	552,562 55	
Payment of premiums on surety bonds.....	2,152 05	
Compensation benefits.....	203 50	
Capitol Building and Grounds.....	1,723 00	
Memorial Battle of San Pasqual.....	1,023 00	
Mission San Francisco de Solano.....	2,378 10	
Official advertising.....	1,429 07	
Expense Presidential Electors.....	686 70	
Rent of state offices.....	105,258 42	
Reissue of canceled warrants.....	50 00	16,626,852 08
Total expenditures.....		\$103,725,003 80
Transfers.....		35,234,826 56
Total expenditures and transfers.....		\$138,959,830 36

STATEMENT No. 4.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Character	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1925	Remaining in appropriations made in 1926	
LEGISLATIVE.								
ASSEMBLY.								
30-1925	Salaries Assemblymen:		\$102,000 00	\$17,400 00				
30-1925	Major Assemblymen:		3,800 00					\$144,600 00
30-1925	Pay of clerks and clerks:		30,000 00	96 00				30,000 00
30-1925	Pay of clerks and clerks:	\$26,559 50		458 00		\$26,473 50		
30-1925	Salaries expenses:		16,000 00				15,542 00	
121-1925	Carriage Expenses:	10,327 69						
	By amount returned:	5 73		49 00		10,303 42		\$47,994 00
SENATE.								
30-1925	Salaries Senators:		96,000 00	23,100 00				
30-1925	Major Lieutenant Governor and Senators:		2,200 00					72,600 00
30-1925	Pay of officers etc:		30,000 00					2,200 00
30-1-25	Compensatory expenses:		14,000 00	457 39				30,000 00
LEGISLATIVE PRINTING, ETC.								
121-1925	Major:	1,152 00		200 00		952 00		
121-1925	Printing binding etc:	35,629 30		21,889 05		13,740 34		
30-1925	Printing binding etc:		145,875 00	26,267 55			119,667 45	
30-1925	Major:		3,000 00				3,000 00	
LEGISLATIVE COUNSEL BUREAU.								
30-1925	Salaries:		10,118 00	9,398 01			719 99	
121-1925	Salaries:	4,442 88		25 25		4,417 63		
30-1925	Salaries:		1,315 00	426 62			888 38	
121-1925	Support:	1,653 51		35 55		1,017 96		
208-1925	New equipment:	232 20		70 65		161 55		
	Publishing index to laws:		2,000 00	482 16			1,517 84	10,128 24
JUDICIAL.								
SUPREME COURT.								
30-1925	Salaries Justices:		56,000 00	69,134 45				
30-1925	By increase allowed by Legislature:		13,134 45					
30-1925	Salaries employees:		67,980 00	67,858 23			81 67	
121-1925	Support:	2,777 92		10,228 08			1,571 92	
	By amount returned:	1,000 00		2,120 70		1,657 22		10,311 55

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Character	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
	Division of Penitentiaries and Custody.							
	Purchasing Department Revolving Fund				\$240,080 20			\$240,080 20
	Division of Motor Vehicles.							
	Motor Vehicle Fund				847,292 15			
	Motor Vehicle Fuel, chauffeurs, etc., licenses				224,818 91			
	Signal Device Testing Fee Fund				685 00			
	Motor Vehicle Testing Fee Fund				785 00			
	Motor Vehicle Unexpended Trust Money Fund	\$26,610 66		\$218 25			\$26,392 41	
	Motor Vehicle Fund refunds)				11,280 12			1,085,079 43
	Division of Printing.							
	Salaries		\$366,632 00		287,703 51		78,928 49	
	Support		301,678 00		190,028 48		110,749 52	
	Salaries	12,844 34			11,905 10		939 24	
	Salaries deficiency)	1,947 84			1,351 50		596 34	
	Support	167,278 08			28,961 06		138,317 02	
	Completion of plant	1,166 08		1,166 08				522,015 73
	Division of Libraries.							
	Salaries		81,040 00		79,350 67		1,813 20	
	By amount returned		123 87					
	Support		45,765 00		40,818 78		5,041 60	
	By amount returned		155 38		5 24	\$0 48		
	Salaries	5 72						
	Support	1,645 13						
	By amount returned	506 20			883 72	1,267 61		
	New equipment	1,763 14						
	By amount returned	6 93			1,505 80	270 77		122,563 71
	Secretary of State.							
	Salaries		54,450 00					
	Support		4,700 00	50,796 78			2,353 22	
	Unexpended Trust Money Fund	1,309 07	31,845 00	15,537 47			16,337 53	
	Compiling, etc., Blue Book	1,465 66		355 97		1,605 66	953 10	72,690 22

CONTROLLER.									
30-1925	Salaries.	103,780 00	97,114 53					6,635 47	
30-1925	Support.	33,225 00						5,212 50	
	By amount returned.	23 13	28,555 63					7,514 77	
359-1925	Support, Gas Tax Department.	20,000 00					12,185 23		
121-1925	Support.	15,912 77							
	By amount returned.	1,550 00					11,200 41		14,377 75
	TREASURER.								
30-1925	Salaries.	27,680 00							
271-1925	Salaries.	1,388 75	29,614 75					24 00	
30-1925	Support.	3,980 00							
	By amount returned.	80 00	3,119 57					840 43	
121-1925	Salaries.	260 35	21 00				236 35		32,788 32
	ATTORNEY GENERAL.								
30-1925	Salaries.	86,640 00							
283-1925	Salaries.	11,700 00							
	By amount returned.	300 00	89,518 85					9,121 15	
365-1925	Salaries, additional stenographers.	7,200 00	2,041 95					5,158 05	
30-1925	Support.	13,050 00							
	By amount returned.	298 75	12,494 85					824 90	
121-1923	Support.	6,410 69							
	By amount returned.	23 00	4,192 47				1,971 22		108,518 12
	SURVEYOR GENERAL.								
30-1925	Salaries.	24,950 00	23,924 28					1,025 72	
30-1925	Support.	3,125 50	2,800 46					332 04	
121-1923	Support.	1,509 04							
	By amount returned.	500 00	650 05				1,349 99		
	Unclaimed Trust Money Fund.	65 25						65 25	
	Cost of foreclosed suits.						390 10		
215-1925	Exchange of lands.	15,000 00						15,000 00	
	BOARD OF EQUALIZATION.								
30-1925	Salaries.	43,280 00	30,620 30					12,659 70	
30-1925	Support.	7,430 00	4,637 76					2,792 23	
3702-P.C.	Travelling expenses, etc.	6,003 00	4,169 07					1,830 93	
359-1925	Expenses, Motor Vehicle Fuel Tax.	10,000 00					5,212 91	4,787 09	
412-1925	Expenses, Transportation tax.	20,000 00							
	By amount returned.	12 25	19,575 40					436 85	
428-1921	Investigation of appraisements, etc.	25,000 00	19,878 92					5,121 08	
121-1923	Support.	1,346 23							
	By amount returned.	250 00	510 91				1,085 32		
3702-P.C.	Travelling expenses, etc.	1,465 57	729 43				766 14		
	License Plate Fund.						7,777 00		93,111 70

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
	REGULATIVE. RAILROAD COMMISSION.							
30-1925	Salaries		\$330,720 00	\$330,720 00				
30-1925	Support		118,280 00	42,658 17	\$62,212 17		\$13,409 66	
121-1925	Salaries	\$15,080 04		15,050 00		\$30 04		
121-1925	Support	35,929 98		3,198 48	10,083 64	22,647 86		\$462,922 46
	SUPERINTENDENT OF BANKS.							
30-1925	Salaries		145,510 00					
	By amount returned		680 85		144,505 00		1,685 76	
30-1925	Support		60,750 00					
	By amount returned		3,298 28		63,339 97		678 31	
	Support (deficiency)		6,000 00				6,000 00	
	Unclaimed Trust Money Fund		55 40				55 40	
121-1925	Salaries	13,778 02						
	By amount returned	785 00			2,939 41	11,633 61		
121-1925	Support	27,940 82			5,005 17			
	Bond Investment Trust Fund	2,722 10			37,038 03		25,657 75	252,827 67
	INSURANCE COMMISSIONER.							
30-1925	Salaries		48,050 00					
	By amount returned		828 20		48,812 82		65 38	
30-1925	Support		21,485 00					
	By amount returned		623 62		14,621 32		7,487 30	
30-1925	Salaries	31,258 19			16 67	31,231 52		
121-1925	Support	10,449 10						
	By amount returned	987 66			6,120 19	5,316 57		
121-1925	New equipment	24 50			33 00	1 50		69,901 00
	BOARD OF HEALTH.							
30-1925	Salaries		158,042 50					
	By amount returned		19 36		144,164 61		13,897 25	
30-1925	Support		66,442 50					
	By amount returned		32 26		57,076 64		9,398 12	
30-1925	Salaries, Bureau of Tuberculosis		12,000 00		11,065 66		934 34	
30-1925	Support, Bureau of Tuberculosis		10,500 00		6,130 91		4,369 09	
30-1925	Subsidies, tuberculosis		400,000 00		113,383 72		286,616 28	

Federal Aid:	Support Child Hygiene.	3,492 56	23,725 89			3,492 56
	By amount received.	26,730 00				
Social Hygiene.	San Luis Obispo Child Hygiene Fund (Special Deposit).	8,730 87	971 82			8,369 48
	Salaries, Nurses' Registration.	810 43	930 72			329 28
30-1925	By amount returned.	1,260 00				
	Support, Nurses' Registration.	33 38				552 04
30-1925	Cannery inspection.	4,910 00				1,506 48
	Unclaimed Trust Money Fund	56 01				56 01
121-1923	Salaries.	4,665 18				
	By amount returned.	20 00	42 27			4,642 91
121-1923	Support.	110 221 24				
	By amount returned.	3,600 00	113,464 71			326 53
423-1921	Bureau of Tuberculosis.	1,364 09				
	By amount returned.	500 00	*704 86			
CORPORATION COMMISSIONER.						
30-1925	Salaries.	260,480 00				
	By amount returned.	126 14				35,878 35
30-1925	Support.	36,816 50				
	By amount returned.	177 38				9 47
	Refunds.	48,000 00				
	Support (deficiency).					13,538 08
121-1923	By amount returned.	57 83				
	Salaries.	5,433 51				
121-1923	By amount returned.	63 17				
	Support.	1,691 22				
	By amount returned.	2,761 10				
	Unclaimed Trust Money Fund	83 91				83 91
BUILDING AND LOAN COMMISSIONER.						
30-1925	Salaries.	11,260 00				
	Support.	3,877 00				378 08
30-1925	By amount returned.	111 70				15
	Salaries and Support (deficiency)	9,000 00				959 36
121-1923	Support.	104 37				
	Support (deficiency).	196 91				1 41
BOARD OF CHIROPORACTIC EXAMINERS.						
30-1925	Salaries.	8,604 40				
	Support.	9,125 24				17,729 64
BOARD OF EMBALMERS.						
30-1925	Salaries.	4,200 00				
	Support.	2,760 00				3,375 00
121-1923	Salaries.	525 00				1,859 19
	Support.	855 74				450 00
121-1923	Refunds.					819 24
						5 00
						1,842 31

* Balance reverted.

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Funds available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, (General Fund)	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
BOARD OF MEDICAL EXAMINERS.								
30-1925	Salaries		\$23,630 00		\$22,557 71		\$72 29	
30-1925	Support		17,194 36		15,007 98		1,586 98	
30-1925	By amount returned		400 00		810 00	\$1,150 07		
321-1925	Salaries	\$1,970 97						
321-1925	Support	8,943 48						
321-1925	By amount returned	582 93			4,089 63	5,436 78		
321-1925	Refunds				36 00			
321-1925	Salaries and support, deficiency		2,185 00		870 00		1,315 00	
321-1925	Support, deficiency		700 00				700 00	
321-1925	Trust Fund			\$43 00	42,091 00		369 57	\$87,505 32
321-1925	Unclaimed Trust Money Fund		412 57					
BOARD OF PHARMACY.								
30-1925	Salaries		33,600 00		30,973 93		2,713 57	
30-1925	Support		87 50		17,968 01		1,934 49	
30-1925	By amount returned		28,245 00	8,342 50				
321-1925	Support	3,822 88			2,012 11	1,820 39		
321-1925	Refunds	9 62			22 01			
321-1925	Pharmacy Law Fund				3,275 00			62,593 56
BOARD OF OPTOMETRY.								
30-1925	Salaries		2,500 00		2,500 00			
30-1925	Support		1,725 00		870 93		854 07	
30-1925	By amount returned	130 00			120 00	10 00		
321-1925	Support	73 86						
321-1925	Salaries	73 86			73 86	73 86		
321-1925	Support and support, deficiency	454 47						
321-1925	By amount returned	300 30			302 12	452 65		3,866 91
BOARD OF OSTEOPATHIC EXAMINERS.								
30-1925	Salaries				6,560 45			13,025 22
30-1925	Support				6,464 77			

STATEMENT No. 4 Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
					Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
S. S. DUFFY HARBOR COMMISSION.							
By appropriation	\$153 41	\$1,320 00		\$83 33	\$70 08		
By appropriation	19 29			1,210 00		\$110 09	
By appropriation		75 00		2 50	16 79		
By appropriation		500 00		56 15		18 85	
				500 00			\$1,851 98
FISH COMMISSION.							
By appropriation		87,330 00		81,396 94		5,935 32	
By appropriation		32 26					
By appropriation	6,285 94			7,285 94			
By appropriation	1,000 00						
By appropriation		55,642 50		46,914 04		8,728 45	
By appropriation		02		2,500 83	7,499 17	3,038 39	
By appropriation	10,000 00	3,058 39	\$20 00				138,118 75
TREASURER OF LABOR AND INDUSTRIAL RELATIONS - DIVISION OF WELFARE'S COMPENSATION, INSURANCE AND SAFETY.							
By appropriation	559 10	225,810 00		39 00	520 10		
By appropriation		295 54	149,704 69	67,522 33		8,878 52	
By appropriation	43,115 75		6,175 21	2,024 44	36,317 78		
By appropriation	1,401 69	57,950 00					
By appropriation		43 28	27,002 39	24,721 89		6,269 00	
By appropriation				5,951,340 86			6,228,530 81
DIVISION OF LABOR.							
By appropriation		131,080 00				2,074 77	
By appropriation		98 15	132,943 38				
By appropriation	1,284 74		746 09	538 61	04		
By appropriation		56,920 00					
By appropriation		5 00	36,881 93			43 07	
By appropriation	8,273 92		135 39			8,138 53	171,245 40

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
DEFENSIVE.								
NATIONAL GUARD.								
30-1925	Salaries	\$9,230 04	\$25,740 00	\$25,739 90			\$0 10	
121-1923	Support	1,860 82						
30-1925	By amount returned			11,076 67		\$14 19		
	By amount returned		232,215 00					
Spec. Dep.	Property Fund		2,007 86	186,744 24			47,478 62	
368-1925	Repairs, Armory at San Francisco		1,989 93	1,017 57			972 36	
380-1925	Repairs, Armory at Los Angeles		100,000 00	286 04			99,713 96	
			100,000 00	30 12			99,909 88	\$224,951 54
HIGH SCHOOL CADETS.								
121-1923	Maintenance	4,558 61		4,526 14		32 47		
30-1925	Maintenance		20,000 00				11,433 50	13,192 64
	By amount returned		100 00	8,666 59				
CONSTRUCTIVE.								
SAN FRANCISCO HARBOR COMMISSION.								
121-1923	Salaries	65,173 32						
	By amount returned	19,812 59			\$69,242 09	15,743 82		
30-1925	Salaries		819,723 00					
	By amount returned		11,716 30		716,293 21		118,146 09	
121-1923	Support	116,946 64						
	By amount returned	177,942 68			293,792 60	91,096 72		
30-1925	Support		1,112,500 00					
	By amount returned		44,085 55		696,256 07		460,329 48	
	Refunds				2,763 25			
	Support				106 95			
418-1923	Maintenance of Fire Boats	8,976 39						
418-1923	Maintenance of Fire Boats		65,000 00					
30-1925	Permanent Improvements		1,983,000 00		65,000 00		1,864,952 82	2,933,797 01
	Construction of Seawall				118,047 18			
					1,053,319 27			
SAN FRANCISCO STATE BUILDING.								
6-1923	Completion of (deficiency)	58,722 42						
	By amount returned	4 81		10,078 78		48,648 45		10,078 78

SACRAMENTO STATE BUILDING.									
390-1925	Construction, etc.	300,000 00	8,332 49	200,929 47	291,728 35	\$209,261 96			
	Completion, etc.	60 84							
	By amount returned								
DEPARTMENT OF PUBLIC WORKS.									
30-1925	Salaries	20,540 00	20,540 00		605 27				
121-1923	Support	414 54	414 54						
30-1925	Support	1,415 00	1,421 27		3 72	22,375 81			
	By amount returned	9 59							
DIVISION OF ARCHITECTURE.									
121-1923	Salaries	116,000 00	51 09	1 18					
30-1925	By amount returned	2,885 49	108,677 46		10,208 03				
121-1923	Support	249 87	259 37	17					
30-1925	By amount returned	9 67							
	By amount returned	14,050 00	14,266 16		78 24				
	Undeclared Trust Money Fund	294 40			315 40				
	Architectural Revolving Fund	315 40		30,571 68		150,825 73			
DIVISION OF ENGINEERING AND IRRIGATION.									
30-1925	Salaries	17,380 00	16,671 25		708 75				
121-1923	Undeclared Trust Money Fund	886 52			886 52				
	Support		1,111 66						
30-1925	By amount returned	4,890 00		5,970 79					
	By amount returned	2 01	3,828 71		973 30				
121-1923	New equipment		131 26		346 16				
419-1921	Improving channels of Sacramento, San Joaquin and Feather Rivers	30,039 84	225 52						
704-1909	Joint Investigation of Water Resources	30,000 00	29,327 22		4,817 50				
477-1925	Investigation of Water Resources	150,000 00							
	By amount returned	183 98							
	By donation	1,500 00	69,823 09		81,890 89				
Spec. Dep.	Investigation of Water Resources	975 19							
	By donation and refund	6,310 88	7,286 07						
378-1923	Expenses survey to perfect plans of California Debris Commission	2100,000 00		100,000 00					
121-1923	Emergency flood protection, etc.	64,076 40							
30-1925	By amount returned	8,649 11	10,764 93	53,560 58					
	Emergency flood protection, etc.								
	By amount returned	150,000 00	6,740 11		69,497 38				
476-1925	Survey, etc., Santa Ana River Watershed	25,000 00	87,242 73						
	By donation	12,510 00	20,844 25		16,665 75				
249-1925	Restraining debris	330,000 00			30,000 00	256,276 69			

¹ Balance reverted.

² \$30,000 to be returned out of first assessment.

³ Contingent upon like amount from U. S. government.

STATEMENT No. 4 Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
DIVISION OF HIGHWAYS.								
30-1925	Salaries, Commission and Engineer.		\$20,800 00	\$19,900 00			\$900 00	
121-1923	Source's Commission	\$800 00		900 00				
	Prisoner's Fund				\$401 69			
	Construction, First Highway Fund				100,000 00			
	Maintenance, Motor Vehicle Fund				176 54			
	Construction, Second State Highway Fund.				670,364 30			
	Construction, Third State Highway Fund.				4,047,038 97			
	Highway Commission General Fund.				214,065 67			
	Highway Maintenance Fund				2,762,965 09			
30-1925	Salaries.		1,001,850 00					
	By amount returned.		7,210 48		949,915 39		59,145 09	
30-1925	Support		436,020 00					
	By amount returned.		19,062 51		350,309 54		104,772 97	
30-1925	Maintenance and repairs.		9,153,000 00					
	By amount returned		384,895 94		4,406,973 12		5,040,922 82	
30-1925	Reconstruction, etc.		11,187,000 00					
	By amount returned		46,239 83		5,560,356 49		5,672,883 34	
30-1925	New construction		5,542,000 00					
475-1925	Joint Highway Districts		150,000 00	50,000 00				
883-1921	Survey of road from Madrona to Yosemite.	4,329 87		13,851 62				
223-1925	Construction of bridge across Klamath River.	155,374 43		165,374 43				
	Unclaimed Trust Money Fund		4,607 21	31 65			4,575 56	\$19,363,224 50
EDUCATIONAL.								
DEPARTMENT OF EDUCATION.								
121-1923	Salaries.			24 50		\$7,300 47		
30-1925	Salaries.		37,060 00					
	By amount returned		15 41	36,732 02			343 39	
121-1923	Support.							
	By amount returned		3,888 21	1,646 01		3,492 20		
30-1925	Support.		1,250 00					
	By amount returned.			17,400 00				
30-1925	Salaries, Residential Department		14 50	13,751 63			3,662 87	
	By amount returned		33,000 00					
30-1925	Support, Residential Department.		282 49	26,257 21			7,025 28	
	By amount returned.		7,800 00					
550-1917	Filing fees		45 00	7,604 00			240 91	
	By amount received	4,257 24						
	Teachers' Permanent Fund		2,470 00	1,908 00			48,9 24	
								19,478 44

236-1925	Vocational Rehabilitation. From U. S. Government. By amount returned	24 768 97	35,000 00 16,313 36 203 50						
	Vocational Education. Unclaimed Trust Money Fund		102 54	8 00		68,032 38 308,791 38	2,829 25	4,524 20	578,398 71
	Department of Education, Contingent Fund.					3,205 05		94 51	
	SUPERINTENDENT OF PUBLIC INSTRUCTION.								
121-1923	Salaries.	160 91		38 25			122 66	1,142 88	
30-1925	Salaries.		27,460 00	26,317 12					
121-1923	Support.	8,444 33							
	By amount returned	600 00		8,017 28			427 05		
30-1925	Support.		21,100 00						
	By amount returned		2,218 55	21,101 25				2,217 30	
472-1907	Text Books for Orphans.		10,000 00	1,141 99				8,858 01	
	ELEMENTARY SCHOOLS.								
	Support, State School Fund.					16,830,052 12			19,830,052 12
	HIGH SCHOOLS.								
	Support, State High School Fund.					4,666,299 15			4,666,299 15
	JUNIOR COLLEGES.								
	Support, Junior College Fund.					176,500 00			176,500 00
	STATE UNIVERSITY.								
30-1925	Salaries.		1,950,000 00	1,790,381 34				159,718 66	
30-1925	Support.		775,335 73					68,928 14	
	By amount returned		680,000 00	707,107 67				473,159 63	
30-1925	Permanent improvements.			206,540 37					
121-1923	Support, College of Agriculture.			142,712 05					
121-1923	Support, salaries, etc., Southern Branch.	139,800 83							
	By amount returned	2,802 22							
121-1923	Hospital patients unable to pay	50,811 63		54,366 89					
30-1925	Repairs, improvements, etc.	3,355 26		16,253 05					
	By amount returned	16,253 05							
273-1923	Support, Southern Branch (deficiency)	2,359 46		3,020 46					
311-1923	Purchase of land and construction of greenhouses.	601 00							
737-1921	Support, Scripps Institute.	29,069 94					29,069 94		
426-1919	Salaries.	100,000 00	22,500 00	22,500 00			100,000 00		
	By amount returned	6,227 01							
427-1919	Support, etc.	300 00	74,725 00	75,025 00				6,227 01	
428-1919	Support, Medical School.	10,666 74	400,000 00	200,000 00				216,566 74	
	By amount returned	4,166 74							
429-1919	Support, extension courses.	100 00	50,000 00	50,100 00				4,166 74	
	By amount returned	683 53							
279-1923	Grading, paving, etc.	234 50	50,000 00	50,630 06				287 37	
	Support, State University Fund.	1,789 18					1,789 18		
			2,587,235 21						5,906,072 70

1 Balance reverted.

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
CHICO TEACHERS COLLEGE.								
30-1925	Salaries		\$112,980 00					
	By amount returned		508 22					
237-1925	Salaries—deficiency	\$2,110 92		1,704 14		\$1,406 78	\$576 47	
121-1923	Support	12,773 35						
	By amount returned	501 70		3,140 77		10,134 28		
30-1925	Salaries		25,825 09	21,176 15			2,648 85	
121-1923	Permanent improvements	1,804 22		1,681 08		183 14		
30-1925	Permanent improvements		40,000 09	5 37			39,994 63	\$110,919 56
FUSANO TEACHERS COLLEGE.								
30-1925	Salaries		152,945 00					
	By amount returned		210 00	147,612 06			5,512 94	
121-1923	Support	3,370 39						
	By amount returned	17 02		3,197 09		190 32		
30-1925	Support		25,000 00	16,134 40			7,504 97	
	By amount returned		639 37	49,506 07			633 93	
47-1925	Purchase of land		50,000 00	2,987 00		617 55		
121-1923	Permanent improvements	3,004 56		26,207 13			1,732 87	214,963 73
30-1925	Permanent improvements		28,000 00					
HUMBOLDT TEACHERS COLLEGE.								
121-1923	Salaries	112 70		212 70				
	By amount returned	100 00		55,529 60			3,165 40	
30-1925	Salaries		58,665 00	1,443 56		22 22		
121-1923	Support	1,455 78		5,212 82			4,037 18	
30-1925	Support		10,250 00	38 20		8 86		
121-1923	New equipment	47 06					3,749 15	
30-1925	New equipment		6,785 00	3,035 85			8,592 31	89,380 42
48-1925	Improvements, repair, etc.		22,500 09	13,907 69				
SAN DIEGO TEACHERS COLLEGE.								
30-1925	Salaries		152,830 00	149,672 84			3,157 16	
	By amount returned			1,388 91		4 92	1,907 41	
121-1923	Support	1,303 86		15,992 59			50 00	
30-1925	Unclaimed Trust Money Fund		17,900 00					
	By amount returned		50 00					
30-1925	Permanent improvements		55,000 00				23,208 39	
	By amount returned		119 12	31,850 73			1,356 20	
386-1925	Grading streets		22,500 00	21,163 80				
443-1921	Repairs, improvements, etc.	713 74		740 25	1			220,809 15

SAN FRANCISCO TEACHERS' COLLEGE.

121-1923	Salaries.....	1,286 77	150,210 00	148,715 10	740 56	540 21	10,494 90
30-1925	Salaries.....	2,583 31					
121-1923	Support.....	250 00		1,573 60		1,250 71	
30-1925	By amount returned.....		20,000 00				
	By amount returned.....		75 50	22,721 14			7,264 36
405-1925	Purchase of land.....		90,000 00	90,000 00			
121-1923	New equipment.....	320 36		927 18		2 18	
121-1923	Repairs.....	1,942 08		1,940 51		1 55	
280-1921	Purchase of land, buildings, etc.				1		
30-1925	Permanent improvements.....	45,767 32	215,000 00	45,497 78			
	By amount returned.....		8 23	20,786 19			194,222 04
332,303 06							
SAN JOSE TEACHERS' COLLEGE.							
121-1923	Salaries.....	21,789 25	241,620 00	19,490 31		2,298 94	
30-1-25	Salaries.....		480 55	235,691 89			2,408 06
121-1923	Support.....	753 88				270 78	
30-1925	By amount returned.....	304 25	40,775 00	787 35			8,536 92
121-1923	New equipment.....	465 77		32,238 38		2 20	
121-1923	Permanent improvements, etc.	1,238 41		1,224 25		14 16	
30-1925	Permanent improvements, etc.		122,500 00	13,650 14			108,849 86
563-1921	Repairs, etc.	1,118 43		1,113 90	1		
389-1921	Construction of buildings.....	2,713 90	10,000 00	2,713 73	1		
288-1925	Construction of buildings.....		20,000 00				10,000 00
289-1925	Purchase and improvement of land.....						20,000 00
311,373 52							
SANTA BARBARA TEACHERS' COLLEGE.							
121-1923	Salaries.....	87 93					
30-1925	By amount returned.....	520 40		608 33			
121-1923	Support.....		108,819 69				12,088 34
30-1925	By amount returned.....	418 01	691 65	98,422 80		59	
121-1923	New equipment.....			417 42			
121-1923	Permanent improvements.....		13,450 00	13,438 25			11 75
30-1925	Permanent improvements.....	119 45	160,000 00	110 45			
306-1925	Purchase of land.....		12,500 00	2,698 92			157,301 08
				12,500 00			
128,205 17							
CALIFORNIA POLYTECHNIC SCHOOL.							
121-1923	Salaries.....	3,636 65		3,636 65			
30-1925	Salaries.....		63,700 00	62,151 69			1,548 31
121-1923	Support.....	1,790 26					
30-1925	By amount returned.....	130 50				1 16	
30-1925	Support.....		27,765 00	1,919 60			
30-1925	Permanent improvements.....		24,899 40	24,899 40			2,865 60
440-1921	Repairs, etc.		11,560 00	8,378 19			3,171 81
411-1925	Construction and equipment of buildings.....	2,838 76	50,000 00	2,837 59			
							50,000 00
103,823 12							

* Balance reverted.

[illegible]

Balance reverted.

STATEMENT No. 4 Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Object	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
DEPARTMENT OF AGRICULTURE—Continued.								
20 1925	Salaries, Fish Exchange		\$1,320 00		\$1,320 00			
20 1925	Support, Fish Exchange		1,330 00		1,335 00			
	By amount returned		5 00		5 00			
	Balance, former year	\$43,029 99						
	By amount returned	318 75			28,767 94	\$14,580 80	\$19,118 91	\$1,191,664 42
	Balance, current year		48,415 00		29,296 99			
47 1925	Permits on		37,500 00	\$37,500 00				37,500 00
AGRICULTURAL AND HORTICULTURAL EXHIBITS.								
FISH AND GAME COMMISSION.								
20 1925	Salaries		325,000 00		325,003 43		47 18	
	By amount returned		650 61		5 00			
20 1925	Support							
	By amount returned	430 74			8,421 01	109 74		
20 1925	Salaries	8,100 01	301,949 98					
	By amount returned		976 83		302,065 47		21 44	
	By amount returned				60 00			
	Balance, previous years	61,174 69						
	By amount returned	455 75			41,086 84	22,943 60	188,965 76	697,415 99
	Balance, current year		207,700 00		18,734 24			
RECREATION BOARD.								
	Sacramento and San Joaquin Drainage District Fund No. 1.				87,309 12			
	Sacramento and San Joaquin Drainage District Fund No. 2.				41,838 09			
	Sacramento and San Joaquin Drainage District Fund No. 3.				1,884 64			
	Sacramento and San Joaquin Drainage District Fund No. 6.				1,316,752 30			
	Sacramento and San Joaquin Drainage District Fund No. 7.				83 74			
	Sacramento and San Joaquin Drainage District Fund No. 8.				7,579 50			
	Sacramento and San Joaquin Drainage District Fund No. 6, Emergency Fund.				60,579 30			
	Revolving Fund				407 30			
	Purchase of Drainage District Warrants (E. D. P. Fund)				19,583 00			
	Cooperative work with Sacramento and San Joaquin Drainage District No. 6.	314,852 25	300,000 00	12,389 16	20,000 00		602,403 09	1,598,406 14

LOS ANGELES EXPOSITION.									
121-1923	Salaries.....	1,859 71	26,880 00	467 72	1,391 99	-----	-----	-----	-----
30-1925	By amount returned.....		24 13	25,706 48		1,197 71	-----	-----	-----
121-1923	Support.....	1,440 75	8,000 00	585 72	855 03	-----	-----	-----	-----
30-1925	By amount returned.....		230 00	6,566 32		1,683 68	-----	-----	-----
293-1925	Repairs, etc.....		30,000 00	61 00		29,439 00	-----	-----	33,387 24
DIVISION OF LAND SETTLEMENT.									
450-1919	Expenses.....	1,697 33		4,203 55		-----	-----	-----	-----
	By amount returned.....	2,506 22				268,125 09	-----	-----	622,328 64
302-1925	Land Settlement Fund.....		350,000 00	350,000 00		-----	-----	-----	-----
	Payment of interest.....					-----	-----	-----	-----
PROTECTIVE.									
BOARD OF FORESTRY.									
121-1923	Fire Prevention Fund.....	595 51		782 63	89 88	-----	-----	-----	-----
	Support.....	277 00				-----	-----	-----	-----
30-1925	By amount returned.....		51,720 00	54,227 54		492 76	-----	-----	-----
	Support.....	30	309 55	1 75		307 80	-----	-----	-----
Spec. Dep.	Unclaimed Trust Money Fund.....		524 38	33 38		491 10	-----	-----	96,185 42
	State Nursery Fund.....					-----	-----	-----	-----
FIRE TRAILS.									
464-1923	San Antonio Canyon.....	340 11		331 08	9 03	-----	-----	-----	-----
465-1923	Big Dalton and Little Dalton Water Sheds.....	1,783 46		1,780 65	2 81	-----	-----	-----	-----
467-1923	San Dimas Canyon.....	1,927 27		915 40	11 87	-----	-----	-----	-----
468-1923	San Gabriel Canyon.....	1,833 07		422 36	1,410 71	-----	-----	-----	-----
321-1923	San Bernardino Mountains.....	621 04		608 33	12 71	-----	-----	-----	-----
211-1925	San Bernardino Mountains.....		5,000 00	2,383 90		2,616 10	-----	-----	-----
273-1925	Los Angeles County.....		25,000 00	25,000 00		-----	-----	-----	33,941 72
473-1925	Tamalpais Forest Fire District.....		2,500 00	2,500 00		-----	-----	-----	-----
HUMBOLDT REDWOOD PARK.									
121-1923	Support.....	424 94		385 50	39 44	-----	-----	-----	385 50
CALIFORNIA REDWOOD PARK.									
30-1925	Salaries.....		10,342 00	9,662 65		679 35	-----	-----	-----
121-1923	Support.....	1,471 69		1,229 93	241 76	538 25	-----	-----	-----
30-1925	Support.....		3,308 00	2,769 75		-----	-----	-----	-----
416-1921	Repairs, etc.....	1,064 37		1,008 80		-----	-----	-----	-----
434-1919	Improvements, etc.....	1,555 50		1,555 50		-----	-----	-----	-----
690-1917	Purchase of additional land.....	30,964 44		14,940 00		16,024 44	-----	-----	31,166 33

Balance reverted.

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Amount Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year (General Fund)	Expended during 77th fiscal year, various funds	Balance, June 30, 1926		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
871-1921	PURCHASE OF TIMBER LAND, In Humboldt and Mendocino Counties	\$80 67		\$791 03				\$791 03
30-1925	MARSHALL MONTMONT, Salary guarder		\$1,200 00	1,181 45			\$18 55	1,635 42
268-1925	Installing water system, etc.		5,000 00	454 97			4,545 03	
274-1925	STATE BUILDING AT SAN DIEGO, Maintenance and repairs	2,102 15	10,000 00	1,587 05		\$515 10	4,803 38	6,783 67
30-1925	Car, etc.			5,196 92				
749-1921	LOS ANGELES FLOOD CONTROL, Los Angeles flood control	1,800,000 00		300,000 00			1,500,000 00	300,000 00
203-1925	IMPROVEMENT OF SACRAMENTO RIVER, Improvement of		500,000 00	500,000 00				500,000 00
304-1925			500,000 00				500,000 00	
30-1925	BENEVOLENT, VETERANS' HOME, Salaries		130,862 00		\$131,445 54		9 03	
121-1925	By amount returned		592 57					
121-1925	Support	10 00			56 80	14 05		
30-1925	By amount returned	60 85			52,635 73		35 27	
30-1925	Support		52,671 00		101,645 74			
121-1925	Support and salaries, Federal aid				22,209 90			
121-1925	Support and salaries, Federal aid	1,110 21						
304-1925	Permanent improvements	8 33						
304-1925	By amount returned	1,514 21		1,095 07		23 47		
304-1925	Repairs, improvements, etc.							
304-1925	By amount returned	8 00		121 75				
121-1925	WOMAN'S RELIEF CORPS HOME, Salaries	107 86		107 86				309,210 53
30-1925	Salaries		9,450 00	7,700 00			1,750 00	
121-1925	Support	634 51		631 43		3 08		
30-1925	Support		2,550 00					
121-1925	By amount returned	14 20		2,546 92			17 28	
121-1925	Repairs	581 91		581 37		54		19,570 07
121-1925	Trust Fund				8,002 49			

HOME FOR ADULT BLIND.									
30-1925	Salaries.....	29,160 00	26,115 95	1,100 25		2,009 75			
	By amount returned.....	65 95				3 36			
121-1923	Unclaimed Trust Money Fund.....	3 36							
	Support.....								
30-1925	By amount returned.....	500 00	396 70	1,242 61	7,448 78				
	Support.....								
121-1923	By amount returned.....	10	25,598 91			7,841 19			
30-1925	Support of factory.....	5,231 64	156 10	1,564 69	3,410 85				
121-1923	Permanent improvements.....		200 42			3,850 38			
30-1925	New equipment.....	1,009 02	355 25		655 77				
121-1923	Revolving Fund.....			25,016 50					81,935 38
ORPHANS, HALF-ORPHANS, ETC.									
2283 P. C.	Support of, 76th fiscal year.....		890,745 98						
2283 P. C.	Support of, 75th fiscal year.....		8,334 22						
2283 P. C.	Support of, 74th fiscal year.....		4,850 07						
2283 P. C.	Support of, 77th fiscal year.....		525,599 82						
206-1923	Transportation of.....	2,733 78	74 55		2,659 23				
128-1925	Deportation of.....		142 02			1,357 98			
		1,500 00							1,439,104 26
CURATIVE.									
DEPARTMENT OF PUBLIC WELFARE.									
30-1925	Salaries.....	19,800 00	16,738 55			3,061 45			
121-1923	Support.....								
	By amount returned.....	4,575 83	1,943 07		3,335 76				
30-1925	Support.....	703 00							
	By amount returned.....		10,685 00			1,256 78			
		2 01	9,430 23						
DEPARTMENT OF INSTITUTIONS.									
30-1925	Salaries.....	23,150 00	18,166 55			4,983 45			
121-1923	Support.....		327 01		2,330 94				
30-1925	Support.....	34,550 00							
	By amount returned.....	2,616 84	33,193 05			3,973 79			
	Unclaimed Trust Money Fund.....	9,870 00	2,657 20			7,212 80			
121-1923	Deportation of insane.....	171 90							
	By amount returned.....	119 19	280 42		10 76				
121-1923	New equipment.....	66 70	45 50		21 20				
									51,669 73
AGNEW'S HOSPITAL.									
30-1925	Salaries.....	230,530 00							
	By amount returned.....	686 79	214,584 30			16,632 49			
121-1923	Support.....								
	By amount returned.....	13,628 85	2,551 18		4,003 18				
30-1925	Support.....	1,139 18							
	By amount returned.....		8,213 67						
		301,602 50	270,516 32						31,209 52
		183 34							

* Available at rate of \$300,000 per year.

* Balance reverted.

30-1925	Support	329,350 00	315,034 50			17,167 17
	By amount returned	2,851 67		44 67		
	Refund					27 00
	Unclaimed Trust Money Fund					
	Contingent Fund			1,530 45		
121-1923	Permanent improvements				2,866 93	
	By amount returned		2,362 56			
30-1925	Permanent improvement		865 04			53,134 96
121-1923	New equipment	54,000 00	999 76		2,465 17	
565-1919	Construction, etc., quarters		160 25	1		
739-1921	Improvements		117 33	1		
859-1921	Cottages and equipment		23,647 38	1		
894-1921	Remodeling, etc., buildings		1,444 65	1		
						652,805 34
NORWALK HOSPITAL.						
121-1923	Salaries	3,387 45				
	By amount returned	135 30	99 50		3,423 25	
30-1925	Salaries					
	By amount returned	180,282 50	167,676 82			12,906 20
	Unclaimed Trust Money Fund		53 61			53 61
121-1923	Support	14,673 15				
	By amount returned	577 39	9,359 52	213 47	5,677 55	
30-1925	Support	186,879 00				
	By amount returned	20 93	150,581 75			36,318 18
	Contingent Fund			2,217 38		
30-1925	Permanent improvements	468,975 00				
	By amount returned	1,987 14	303,884 73			167,077 41
274-1921	Completion of buildings		23 98	1		
323-1921	Additional buildings					
	By amount returned	11,378 73	10,734 97			
587-1919	Construction, etc., cottages		876 94	1		
						645,609 06
SONOMA STATE HOME.						
30-1925	Salaries	239,020 00				
	By amount returned	506 14	231,715 99			7,810 15
121-1923	Support					
	By amount returned	77,977 65	16,496 29	11,775 80	50,044 04	
30-1925	Support					
	By amount returned	295,620 00	265,573 01			34,097 32
	Unclaimed Trust Money Fund		88 61			88 61
121-1923	Permanent improvements				9,077 00	
	By amount returned		24,467 38			
30-1925	Permanent improvements	110,500 00				
	By amount returned	1,472 58	90,824 99			21,147 59
432-1919	Water supply		1,231 49	1		
317-1921	Quarters for officers					
	By amount returned	25 00				
319-1921	Erection, etc., cottages		2,267 28	1		
	By amount returned	240 11	9,506 59	1		
						653,858 82

1 Balance reverted.

STATEMENT No. 4.—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Fiscal Year	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1925—		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
SOUTHERN CALIFORNIA HOSPITAL								
121-1923	Salaries	\$55,420 05						
	By amount returned	149 38		\$163 33		\$55,406 10		
30-1925	Salaries		\$327,760 00					
	By amount returned		551 65	293,616 66			\$34,694 39	
	Unclaimed Trust Money Fund		132 44				132 44	
121-1923	Support	115,130 90						
	By amount returned	524 85		49,379 10	\$112 47	65,134 18		
30-1925	Support		297,265 00					
	By amount returned		72 70	271,688 03	7,992 99		17,556 68	
121-1923	Permanent improvements	21,382 63						
	By amount returned	185 40		10,861 40		10,706 63		
30-1925	Permanent improvements		235,500 00					
	By amount returned		1,350 40	109,771 02			127,079 38	
121-1923	New equipment	2,295 04		499 42		1,795 62		
263-1921	Repairs, etc.	3,413 25		673 13	1			\$744,787 55
STOCKTON HOSPITAL								
121-1923	Salaries	47,972 78						
	By amount returned	415 99		2 50	417 82	47,968 45		
30-1925	Salaries		349,820 00					
	By amount returned		4,067 07	346,062 96			7,824 11	
	Unclaimed Trust Money Fund		76 99				76 99	
121-1923	Support	40,155 34						
	By amount returned	1,039 59		8,495 36	9,185 81	23,513 76		
30-1925	Support		364,450 00					
	By amount returned		423 60	351,453 51	108 95		13,311 14	
121-1923	Permanent improvements	13,915 51						
	By amount returned	89 65		12,854 34		1,150 82		
30-1925	Permanent improvements		219,050 00					
	By amount returned		581 36	110,750 89			108,880 47	
398-1919	Construction of sewer system	315 29						
	By amount returned	8 67		246 52	1			
270-1921	Furnishing and equipment	1,142 38						
333-1921	Repairs, etc.	1,888 13		1,047 05	1			
	By amount returned			1,901 40	1			
179-1925	Transferring bodies	134 87		709 37			690 63	843,236 48
PACIFIC COLONY								
30-1925	Salaries		35,500 00					
30-1925	Support		39,500 00				32,401 67	
	By amount returned		10 40	12,192 44			27,317 96	

30-1925	Permanent improvements.....	410,107 00	52,301 20		357,872 36	
884-1921	By amount returned.....	6 56				
	Furnishing and equipment.....	23,090 09	7,002 46	1		
445-1921	By amount returned.....	2 50				
	Buildings, etc.....	71,461 86	71,152 49	1		145,746 92
	By amount returned.....	315 93				
30-1925	PRISONERS AND INSANE.					
	Transportation of.....	300,000 00	168,208 39		131,856 57	
6-1925	By amount returned.....	64 96				
	Transportation of (deficiency).....	20,882 33	10,885 22		10,002 65	
	By amount returned.....	5 54				
30-1925	CORRECTIVE.					
	WHITTIER STATE SCHOOL.					
30-1925	Salaries.....	109,170 00	101,535 94		8,199 40	
121-1923	By amount returned.....	565 34				
	Support.....	11,887 80	2,663 42	1,173 37	9,126 10	
30-1925	By amount returned.....	1,075 00				
	Support.....	109,610 00	94,542 12		15,277 77	
30-1925	By amount returned.....	209 80	4,366 84		46,458 16	
30-1925	Permanent improvements.....	51,025 00	348 28			
121-1923	Repairs.....	348 28	761 35		12,516 70	
446-1921	Development, etc., water system.....	13,278 05				205,591 32
121-1923	PRESTON SCHOOL OF INDUSTRY.					
30-1925	Salaries.....	90 49	67 01	23 33	15	
	By amount returned.....	141,660 00	139,776 31		3,069 54	
121-1923	Support.....	1,185 85	8,946 47	281 46	18,844 58	
30-1925	By amount returned.....	213,500 00	163,196 27		52,901 19	
	Support.....	2,597 46	17 68		6 17	
121-1923	Permanent improvements.....	27,000 00	7,887 76		19,112 24	
30-1925	Repairs.....	2,954 99	53 17		2,901 82	
121-1923	By amount returned.....	205 00	150 00	1		
257-1921	Purchase of live stock.....	8,023 00			8,623 00	
258-1921	Purchase of additional land.....		1,484 29		198,515 71	
391-1925	Erection, etc., buildings.....		782 93	1		
907-1921	Repairs, improvements, etc.....	785 74				322,666 68
121-1923	TRAINING SCHOOL FOR GIRLS.					
30-1925	Salaries.....	\$1,654 79	\$38 67		\$1,616 12	
	By amount returned.....	\$61,368 00	61,091 35		\$449 69	
30-1925	Support.....	173 04	4,723 16	\$7 80	7,533 62	
30-1925	By amount returned.....	12,264 58	57,419 50			
	Support.....		18 71	5 14	10,688 97	
30-1925	By amount returned.....		46,744 10		1,890 09	
30-1925	Permanent improvements.....	15,400 00	13,509 91			
388-1919	Construction of cottages.....	59,630 69	24,868 98	1		
452-1919	Furnishing, etc., cottages.....	3,891 72	3,879 94	1		154,869 05

1 Balance reverted. 2 Reappropriated by Chap. 131-1925.

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended, and Total Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926—		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
PENAL								
BUREAU OF CRIMINAL IDENTIFICATION.								
30-1925	Salaries.....		\$27,900 00					
	By amount returned.....		9 17	\$25,347 48			\$2,561 69	
121-1923	Support.....	\$129 28						
	By amount returned.....	125 00		224 30		\$29 98		
30-1925	Support.....		4,000 00					
	By amount returned.....		250 00	4,249 57			43	\$29,821 35
PRISON DIRECTORS.								
30-1925	Salaries, Parole Department.....	884 59	14,640 00	14,284 91			355 09	
121-1923	Support, Parole Department.....	500 00		1,329 65		54 94		
30-1925	Support, Parole Department.....		6,425 00					
	By amount returned.....		16 47	6,230 59			210 88	
121-1923	New equipment.....	300 00		105 40		194 60		
30-1925	Salaries, Detective License Department.....		300 00		\$275 00		25 00	
121-1923	Support, Detective License Department.....	232 27			160 30	72 07		
30-1925	Support, Detective License Department.....		277 50		71 89		205 61	
	Delinquency.....		80 00		70 00		10 00	22,527 64
SAN QUENTIN PRISON.								
30-1925	Salaries.....		170,400 00					
	By amount returned.....		211 57	162,940 65			7,670 92	
121-1923	Support.....	62,769 18		53,813 11	4,914 75	4,041 32		
30-1925	Support.....		511,225 00					
	By amount returned.....		29,549 38	539,501 26			1,273 12	
121-1923	Permanent improvements.....	2,529 08						
	By amount returned.....	26 35		2,507 05			48 38	
30-1925	Permanent improvements.....		407,000 00	86,621 54				
121-1923	New equipment.....	59,365 36						
	By amount returned.....	65 00		59,430 36			320,378 46	
	Manufacturing Revolving Fund.....							
	Juile Revolving Fund.....							
689-1921	Children's Recreation and Training Hall.....	1 93		1 39				1,327,566 13
FOLSOM PRISON.								
121-1923	Salaries.....	18,420 92						
	By amount returned.....	1,015 00		11,019 16		8,416 76		

30-1925	Salaries.....	139,616 00					681 80
121-1923	By amount returned	24 84					
121-1923	Support.....	3,933 52					
	By amount returned	500 65				2 65	
30-1925	Support.....					302 67	
121-1923	By amount returned	271,457 50				8 06	
30-1925	Permanent improvements.....	7,961 00					6,658 54
30-1925	Repairs, etc.....	32,500 00				218 48	
394-1921	Construction of cottages.....						17,759 71
680-1921						1	
							442,449 01
121-1923	ARREST OF CRIMINALS.						
30-1925	Outside of state.....	214 35				45 20	
	Outside of state.....	50,000 00					23,583 68
121-1923	REWARDS.						
30-1925	Offered by Governor.....	4,000 00				3,750 00	250 00
	Offered by Governor.....						
	STATE LANDS.						
	Refund of principal.....					2,632 65	
	Refund of interest.....					39 04	
	Refund of rent.....					224 86	
	Refund of rent.....					5,404 20	
	School land deposit.....					20 00	
	School land fund.....						
	Sacramento State Building Interest and Sinking Fund.....					500,243 29	
	Compensation Insurance Fund.....					66,285 55	
	Teachers' Permanent Fund.....					395,206 13	
	Estates of Deceased Persons Fund.....					438,251 50	
	General Fund (surplus).....					169,482 58	
		879,681 40					
	PURCHASE OF BONDS.						
	Redemption of Bonds.						
	University of California Building Interest and Sinking Fund.....					40,000 00	
	San Francisco State Building Interest and Sinking Fund.....					20,000 00	
	First State Highway Interest and Sinking Fund.....					400,000 00	
	Second State Highway Interest and Sinking Fund.....					375,000 00	
	Third State Highway Interest and Sinking Fund.....					1,000,000 00	
	Veterans' Welfare Bonds (General Fund).....						
		217,000 00					
	INTEREST ON BONDS.						
	University of California Building Interest and Sinking Fund.....					71,100 00	
	Sacramento State Building Interest and Sinking Fund.....					120,000 00	
	San Francisco State Building Interest and Sinking Fund.....					32,000 00	
	First State Highway Interest and Sinking Fund.....					576,000 00	
	Second State Highway Interest and Sinking Fund.....					624,375 00	
	Third State Highway Interest and Sinking Fund.....					1,955,975 00	
	Indian Basin Sinking Fund.....					34,120 00	
30-1925		34,120 00					
							2,439,150 45
							2,052,000 00

1 Balance reverted.

STATEMENT No. 4 -Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1926.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1926—		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
	INTEREST ON BONDS—Continued.							
30 1925	Second San Francisco Seawall Sinking Fund.		\$350,000 00		\$350,000 00			
30 1925	Third San Francisco Seawall Sinking Fund.		200,000 00		200,000 00			
	Interest and Sinking Fund.				141,455 00			
	Veterans' Welfare Bonds (General Fund)			\$353,410 00				
	University Fund				49,845 00			\$4,518,260 00
	*EMERGENCY FUND.							
	Expended under direction of Department of Finance and Controller.)		1,000,000 00					
30 1925	Miscellaneous expenditures.		296,194 16	643,838 64			\$652,355 52	
121-1923	By amount returned	\$39,274 85						
	Miscellaneous expenditures	151,008 69		51,101 42		\$136,182 12		
4 1925	By amount returned	81,890 65						
	Miscellaneous expenditures (deficiency)	17,917 39		15,614 72		84,193 32		713,554 78
	By amount returned							
	MISCELLANEOUS.							
	Repayment, Estates of Deceased Persons				17,074 32			
	Appropriation to Counties:							
	U. S. Forest Reserve Fund.				247,238 19			
	Motor Vehicle Fund.				3,035,387 43			
	Pay of traffic officers				470,572 41			
	Refund of Tax (Motor Vehicle Fuel Fund).				7,356,091 93			
	Repayment of bank deposits.				1,372,214 25			
	Ballot Paper Revolving Fund.				249 53			
	Veterans' Welfare Board				3,304 25			
430-1925	Printing, etc., bonds		35,000 00					
579-1921	Educational Institute						35,000 00	
	By amount returned	62,822 38						
	Farm and Home Building Fund	669 58		42,418 90		21,072 96		
357-1911	Reimbursement to counties, etc., account of bonded debt			572,123 80				
	Surety Bonds:							
121-1923	Premiums on	2,636 25						
	By amount returned	5 00		60 00		2,581 35		
30-1925	Premiums on		6,000 00					
	By amount returned		65 67	2,145 00				3,920 67
161-1925	Printing State Building Bond		10,000 00					10,000 00
30-1925	Compensation benefits		60,000 00	41,778 36				18,221 64

Commission on Reform of Criminal Procedure, expenses.	10,000 00	219 28	9,780 72
Claim of H. W. Foyers	2,230,106 00	2,230,106 00	
Claim of City of Berkeley	887 42	887 42	
Claim of A. Tiedert and Co.	620 72	620 72	
Claim of L. F. Slushomer	140 41	140 41	
Claim of R. B. Hale	94,125 00	94,125 00	
By amount returned	347 17	347 17	
Claim of J. B. Enright	1,100 00	1,100 00	
Claim of Sacramento County	242 65	242 65	
Claim of Thomas Byrne	472 88	472 88	
Claim of Clark and Henery Construction Company	7,237 91	7,237 91	
Claim of H. C. Harten	3,520 00	3,520 00	
Claim of H. K. Landrum	250 00	250 00	
Claim of Harold E. Smith	1,250 00	1,250 00	
Claim of E. E. Purrington	48,063 90	48,063 90	
Claim of Dan Murphy and R. J. Dillon	23,252 59	23,252 59	
Claim of Bankers Life Company	9,087 17	9,087 17	
Claim of Los Angeles Railway Company	9,000 00	9,000 00	
Claim of Pacific Gas and Electric Company	4,461 96	4,461 96	
Claim of Vreeland, Everts and Company	32 00	32 00	
Claim of First National Bank of Los Angeles	8,227 95	8,227 95	
Claim of Kingsburg Telephone Company	100 00	100 00	
Claim of Pearl E. Grun	2,500 00	2,500 00	
Capital Building and grounds:			
Cleaning, painting, etc.	15,000 00	14,807 64	201 36
By amount returned	9 00	467 27	532 73
Erection of memorial tablet	1,000 00		2,500 00
Restoration of Fort Ross	2,500 00		
Mount Diablo Park	2,500 00		
Monorial Battle of San Paequal	3,977 00	8 70	
By amount returned	6 50		
Mission S. F. de Solano:			
Restoration, care, etc.	360 24	3,968 89	
Restoration, etc.		145 84	214 40
John Muir Trail, completion of	2,500 00	861 94	1,638 06
Nevada Transcontinental Exposition, buildings, etc.	100,000 00	500 81	9,439 19
Official advertising	3,956 53	144 13	99,855 87
Official advertising		152 59	3,803 94
Rental of state offices	6,000 00	951 72	5,048 28
By amount returned	215,228 00		
Spanish-American War account	12,969 73	143,800 54	84,397 19
Sutters Fort:			
Remodelling, repairs, etc.	3,500 00	3,030 00	470 00
Historical exhibits	10,000 00	554 71	9,445 29
Traveling expenses, county treasurers	5,000 00	1,070 13	3,929 87
Reissue of cancelled warrants		6,005 57	
Totals	\$6,022,256 04	\$25,742,051 10	\$19,800,802 08
	\$65,023,369 05	\$85,375,442 20	\$29,802,048 74
		\$1,584,641 97	\$111,117,493 30

*For detailed expenditure see end of statement

¹ Balance reverted.

STATEMENT No. 4—Continued.

Showing Amount of Each Appropriation, Amount Expended, and Total Expended, During Seventy-seventh Fiscal Year, Ending June 30, 1925.

Chapter	Appropriation	Unexpended available balance at beginning of 77th fiscal year	Appropriation, 77th fiscal year	Expended during 77th fiscal year, General Fund	Expended during 77th fiscal year, various funds	Balance, June 30, 1925—		Total amount expended during 77th fiscal year
						Remaining in appropriations made in 1923	Remaining in appropriations made in 1925	
	Transferred to:							
	Teachers' Permanent Fund from General Fund							
	Sacramento State Building Interest and Sinking Fund from General Fund			\$321,157 04				
	State University Fund from General Fund			50,000 00				
	School Book Fund from General Fund			2,468,032 04				
	State Library Fund from General Fund			383,701 55				
	Veterans' Home Fund from General Fund			126,745 00				
	Teachers' Retirement Salary Fund from Teachers' Permanent Fund			183,553 00				
	General Fund from Superintendent of Capitol Building and Grounds Revolving Fund				\$456,800 00			
	General Fund from Nautical School Fund				6,218 33			
	General Fund from Textbook Royalty Fund				21,957 10			
	General Fund from California Irrigation, Board Revolving Fund				340 43			
	General Fund from Sacramento Drainage District Fund				4,840 00			
	General Fund from Panama-California International Exposition Fund				140 73			
	Compensation Insurance Fund from School Fund				11 88			
	Vocational Education Fund from General Fund				250 00			
	Land Settlement Fund from General Fund			224,867 64				
	Vocational Rehabilitation Fund from General Fund			250,000 00				
	Petroleum and Gas Fund from Mining Bureau Fund			35,000 00				
	Highway Maintenance Fund from Motor Vehicle Fund				77 42			
	Board of Equalization License Plate Fund from Motor Vehicle Fund				3,432,610 98			
	School Fund from Junior College Fund							
	School Fund from General Fund				5,000 00			
	High School Fund from General Fund			16,203,422 12				
	General Fund from Agnews Hospital Contingent Fund			4,665,771 75				
	General Fund from Folsom Hospital Contingent Fund				3,121 71			
	General Fund from Mendocino Hospital Contingent Fund				179 00			
	General Fund from Stockton Hospital Contingent Fund				1,032 31			
	General Fund from Southern California Hospital Contingent Fund				4,398 41			
	General Fund from Deaf and Blind School Contingent Fund				2,992 17			
	General Fund from Chico Teachers College Contingent Fund				128 94			
	General Fund from Fresno Teachers College Contingent Fund				183 29			
	General Fund from Chico Teachers College Contingent Fund				2,680 22			
	General Fund from Fresno Teachers College Contingent Fund				122 92			

General Fund from Humboldt Teachers College Contingent Fund					2,174 32	
General Fund from California Polytechnic School Contingent Fund					15 50	
General Fund from San Francisco Teachers College Contingent Fund						
General Fund from San Diego Teachers College Contingent Fund					8,474 69	
General Fund from San Jose Teachers College Contingent Fund					90 04	
General Fund from Santa Barbara Teachers College Contingent Fund					11,745 10	
General Fund from Preston School of Industry Contingent Fund					3,959 42	
General Fund from Whittier State School Contingent Fund					58 28	
General Fund from California School for Girls Contingent Fund					1,418 18	
General Fund from Sonoma State Home Contingent Fund					6 69	
General Fund from Labor Bureau Contingent Fund					1,865 26	
General Fund from Folsom Prison Fund					7,328 72	
General Fund from San Quentin Prison Fund					1,858 49	
General Fund from State Agricultural Society Contingent Fund					7,508 58	
General Fund from Adult Blind Fund					24,513 32	
General Fund from Supreme Court Library Fund					5,224 72	
General Fund from District Courts of Appeal:					1,178 36	
No. 1 Library Fund					1,621 23	
No. 2 Library Fund					3,089 50	
No. 3 Library Fund					664 55	
General Fund from Market Commission Fund					6 17	
General Fund from Warehouse Standardization Fund					7 06	
General Fund from Department of Institutions Trust Fund					1,804 69	
General Fund from Napa Hospital Contingent Fund					8,658 63	
Highway Maintenance Fund from Motor Vehicle Fuel Fund					7,592,264 14	
Second San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund					360,000 00	
Third San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund					290,000 00	
India Basin Sinking Fund from San Francisco Harbor Improvement Fund					34,120 00	
First Highway Interest and Sinking Fund from General Fund					576,000 00	
Second Highway Interest and Sinking Fund from General Fund					1,024,375 00	
Third Highway Interest and Sinking Fund from General Fund					2,330,975 00	
San Francisco State Building Interest and Sinking Fund from General Fund					1,032,000 00	
Sacramento State Building Interest and Sinking Fund from General Fund					140,000 00	
State University Building Interest and Sinking Fund from General Fund					111,100 00	
Interest and Sinking Fund from General Fund					141,435 00	
General Fund from Road Estate Commission Fund					93,732 43	
General Fund from School Land Fund					27 60	
Totals, including transfers	\$6,022,256 04	\$65,023,369 05	\$56,010,166 24	\$97,710,271 01	\$1,584,641 97	\$29,802,048 74
						\$12,002,943 95
						\$153,720,437 25

STATEMENT No. 4—Continued.

Detail of Expenditures from Emergency Fund on Resolutions, Seventy-seventh Fiscal Year.

(Expended Under Supervision of Department of Finance and Controller.)

Purpose of allowance	Unexpended balance of resolution	Resolutions and returns seventy-seventh fiscal year	Amount expended during seventy-seventh fiscal year	Amount unexpended on resolutions during seventy-seventh fiscal year	Total amount expended during seventy-seventh fiscal year
JUDICIAL.					
THIRD DISTRICT COURT OF APPEALS.					
New equipment.....	\$8 82		\$7 50	\$1 32	\$7 50
ADMINISTRATIVE.					
CONTROLLER.					
Expenses, Gasoline Tax Department.	1,448 85		27 77	1,421 08	
Expenses, Gasoline Tax Department.		\$600 00	470 15	129 85	497 92
TREASURER.					
Support (deficiency).....	616 57		516 34	100 23	516 34
SECRETARY OF STATE.					
Support (deficiency).....	1,306 76		1,306 76		1,306 76
REGULATIVE.					
RAILROAD COMMISSION.					
Salaries (deficiency).....	6,881 82		6,881 82		
Salaries (deficiency).....		10,255 76		10,255 76	6,881 82
DIVISION OF LABOR.					
Support and salaries (deficiency).....	381 30		381 30		
Support and salaries (deficiency).....	3,628 74		3,627 70	1 04	
Support and salaries (deficiency).....		12,000 00	9,427 92	2,572 08	13,436 92
DIVISION OF WATER RIGHTS.					
Revolving Fund.....		3,000 00	3,000 00		3,000 00
BOARD OF HEALTH.					
Tubercular subsidies.....	1,611 64		1,611 64		1,611 64
DEFENSIVE.					
ADJUTANT GENERAL.					
Salaries (deficiency).....		1,050 00	810 83	239 17	810 83
CONSTRUCTIVE.					
DIVISION OF ARCHITECTURE.					
Revolving Fund.....		25,000 00	25,000 00		
Revolving Fund.....		20,000 00	20,000 00		
Support.....		8,200 00	6,014 35	2,185 65	51,014 35
SACRAMENTO STATE BUILDING.					
Painting.....		5,000 00	4,252 59	747 41	4,252 59
DEPARTMENT OF PUBLIC WORKS.					
Support.....		800 00	138 81	661 19	
Salaries (deficiency).....		585 48	474 36	111 12	613 17
EDUCATIONAL.					
BOARD OF EDUCATION.					
Rehabilitation service.....		5,000 00		5,000 00	
Expenses, deaf graduates.....	736 49		155 98	580 51	
Home teachers of blind.....	476 38		76 11	400 27	232 09
SAN JOSE TEACHERS COLLEGE.					
Support (deficiency).....	659 90		630 59	29 31	630 59
SANTA BARBARA TEACHERS COLLEGE.					
Salaries and support (deficiency).....	1,244 76		1,244 76		
Support.....	6 61		6 61		
Repairs.....		10,000 00	6,204 89	3,795 11	7,516 26
CHICO TEACHERS COLLEGE.					
Salaries, etc., summer school.....		3,539 00		3,539 00	
SCHOOL FOR DEAF AND BLIND.					
Repairing roof.....		15,000 00		15,000 00	
CALIFORNIA POLYTECHNIC SCHOOL.					
Salaries (deficiency).....		6,700 00	6,690 52	9 48	6,690 52
DEVELOPMENTAL.					
AGRICULTURAL SOCIETY.					
Support and salaries.....		13,000 00	11,514 23	1,485 77	11,514 23

STATEMENT No. 4—Continued.

Detail of Expenditures from Emergency Fund on Resolutions, Seventy-seventh Fiscal Year—Continued.

(Expended Under Supervision of Department of Finance and Controller.)

Purpose of allowance	Unexpended balance of resolution	Resolutions and returns seventy-seventh fiscal year	Amount expended during seventy-seventh fiscal year	Amount unexpended on resolutions during seventy-seventh fiscal year	Total amount expended during seventy-seventh fiscal year
DEPARTMENT OF AGRICULTURE.					
Expenses, foot and mouth disease	\$86 05		\$24 00	\$62 05	
Expenses, foot and mouth disease		\$22,000 00			
By amount returned		178 81	22,101 91	76 90	
Expenses, foot and mouth disease		50,000 00			
By amount returned		928 31	47,079 30	3,849 01	
Expenses, foot and mouth disease		16,600 00			
By amount returned		424 03	14,132 45	2,891 58	
Expenses, foot and mouth disease		13,310 00	10,169 04	3,140 96	\$93,506 70
DIVISION OF LAND SETTLEMENT.					
Support	50,000 00			50,000 00	
Delhi, expenses	45,794 96		5,794 96	40,000 00	5,794 96
PROTECTIVE.					
BOARD OF FORESTRY.					
Support, State Nursery	4 05		4 05		
Salaries and support, fire fighting	629 45		615 57	13 88	
Support, State Nursery	35 09		33 74	1 35	
State nursery (deficiency)	65 52		65 52		
Disposal of slash		10,000 00	9,899 91	100 09	
Support (deficiency)		4,000 00			
By amount returned		125 00	2,787 52	1,337 48	13,406 31
OLD THEATRE AT MONTEREY.					
New roof		1,000 00	852 59	147 41 ¹	852 59
MARSHALL MONUMENT.					
Repairing and cleaning		312 50	312 50		312 50
SAN PASQUAL MONUMENT COMMISSION.					
Care of grounds		1,000 00		1,000 00	
CALIFORNIA REDWOOD PARK.					
Sewer system, etc.		12,000 00	2,808 78	9,191 22	2,808 78
BENEVOLENT.					
HOME FOR ADULT BLIND.					
Revolving Fund		25,000 00			
By amount returned		2,129 38	24,995 85	2,133 53	24,995 85
CURATIVE.					
NORWALK STATE HOSPITAL.					
Dairy barn	3,209 97				
By amount returned	2 68		1,780 05	1,432 60	1,780 05
SONOMA STATE HOME.					
Heating pipe lines	81 89		81 48	41	
Steam boiler	164 21		1 25	162 96	82 73
SOUTHERN CALIFORNIA STATE HOSPITAL.					
Laundry building	38,000 00				
By amount returned	8 00		15,766 64	22,241 36	15,766 64
STOCKTON STATE HOSPITAL.					
Support (deficiency)		14,030 00		14,030 00	
Furnishing new cottage		9,000 00		9,000 00	
INSANE.					
Deportation of		8,000 00	8,000 00		8,000 00
CORRECTIVE.					
WHITTIER STATE SCHOOL.					
Salaries	5,874 59		169 83	5,704 76	169 83
PRESTON SCHOOL OF INDUSTRY.					
Deporting insane	22 83		20 55	2 28	
Support and salaries (deficiency)	144 03				
By amount returned	82 67		226 24	46	246 70

¹ Canceled.

STATEMENT No. 4—Continued.

Detail of Expenditures from Emergency Fund on Resolutions, Seventy-seventh Fiscal Year—Continued.

(Expended Under Supervision of Department of Finance and Controller.)

Purpose of allowance	Unexpended balance of resolution	Resolutions and returns seventy-seventh fiscal year	Amount expended during seventy-seventh fiscal year	Amount unexpended on resolutions during seventy-seventh fiscal year	Total amount expended during seventy-seventh fiscal year
PENAL. BUREAU OF CRIMINAL IDENTIFICATION.					
Support		\$600 09	\$454 41	\$145 59	\$454 41
PRISON DIRECTORS. Revolving Fund		600 00	600 00		600 00
SAN QUENTIN PRISON. Support and salaries (deficiency)		54,400 00	22,569 48	31,830 52	22,569 48
FOLSOM PRISON. Support (deficiency)	\$521 50		521 50		
Support and salaries (deficiency)		19,000 00	2,684 41	16,315 59	3,205 91
CRIMINALS OUTSIDE OF STATE. Arrest of	4,505 96		4,185 77	320 19	4,185 77
MISCELLANEOUS. Napa State Farm, Revolving Fund ..	18,780 05				
By amount returned	75,472 54		19,252 59	75,000 00 ¹	
Napa State Farm, Revolving Fund ..		75,000 00			
By amount returned		313,156 04	373,787 96	14,368 08	
Compensation benefits (deficiency) ..	22 41		22 41		
Compensation benefits (deficiency) ..	4,473 85		4,473 85		
To augment claim of H. E. Smith ..	201 26		201 26		
Change of offices, San Finance					
Building, Los Angeles		6,500 00	6,497 28	2 72	
Cost of foreclosure suits		16 60	16 60		404,251 95
Totals	\$267,192 20	\$799,040 91	\$713,554 78	\$352,678 33	\$713,554 78

¹ Canceled.

STATEMENT No. 4—Continued.

Recapitulation of Expenditures for the Seventy-seventh Fiscal Year, Ending June 30, 1926.

	Total amount expended during 77th fiscal year	Grand total amount exp- ended during 77th fiscal year
LEGISLATIVE:		
Assembly.....	\$47,994 00	
Senate.....	23,867 99	
Legislative printing, mailing, etc.....	48,366 60	
Legislative Counsel Bureau.....	10,438 24	\$130,646 83
JUDICIAL:		
Supreme Court and Clerk.....	149,341 56	
District Courts of Appeal—		
First District.....	77,247 04	
Second District.....	73,878 05	
Third District.....	42,040 29	
Superior Courts.....	377,646 81	720,153 75
EXECUTIVE:		
Governor.....	43,715 70	
Lieutenant Governor.....	4,000 00	47,715 70
ADMINISTRATIVE:		
Department of Finance.....	356,611 33	
Division of Purchases and Custody.....	290,980 29	
Division of Motor Vehicles.....	1,173,799 31	
Division of Motor Vehicles (refund).....	11,280 12	
Division of Printing.....	522,015 73	
Division of Libraries.....	122,563 71	
Secretary of State.....	72,690 22	
Controller.....	144,377 75	
Treasurer.....	32,788 32	
Attorney General.....	108,548 12	
Surveyor General.....	27,863 89	
Board of Equalization.....	93,111 70	2,856,630 49
REGULATIVE:		
Railroad Commission.....	463,922 46	
Superintendent of Banks.....	252,827 67	
Insurance Commissioner.....	69,604 00	
Board of Health.....	521,180 26	
Corporation Commissioner.....	302,853 34	
Building and Loan Commissioner.....	23,210 98	
Board of Chiropractic Examiners.....	17,729 64	
Board of Embalmers.....	1,842 31	
Board of Medical Examiners.....	87,505 32	
Board of Pharmacy.....	62,593 56	
Board of Optometry.....	3,866 91	
Board of Osteopathic Examiners.....	13,025 22	
Board of Dental Examiners.....	22,051 51	
Board of Examiners in Veterinary Medicine.....	246 85	
Board of Bar Examiners.....	8,666 96	
Board of Architecture:		
Northern District.....	2,521 38	
Southern District.....	2,304 19	
Civil Service Commission.....	38,642 15	
Eureka Harbor Commission.....	3,792 05	
San Diego Harbor Commission.....	1,851 98	
Real Estate Commissioner.....	138,118 75	
Department of Labor and Industrial Relations, Division of Workmen's Compensation, Insurance and Safety.....	6,228,530 81	
Division of Labor.....	171,245 40	
Division of Immigration and Housing.....	63,289 71	
Division of Industrial Welfare.....	51,530 45	
Department of Public Works, Division of Water Rights.....	142,835 08	
Athletic Commission.....	21,000 47	8,716,789 41
DEFENSIVE:		
National Guard.....	224,954 54	
High School Cadets.....	13,192 64	238,147 18
CONSTRUCTIVE:		
San Francisco Harbor Commission.....	2,933,797 01	
San Francisco State Building.....	10,078 78	
Sacramento State Building.....	209,261 96	
Department of Public Works.....	22,375 81	
Division of Architecture.....	159,825 76	
Division of Engineering and Irrigation.....	256,276 69	
Division of Highways.....	19,363,224 50	22,954,840 51

STATEMENT No. 4—Continued.

Recapitulation of Expenditures for the Seventy-seventh Fiscal Year, Ending June 30, 1926—Continued.

	Total amount expended during 77th fiscal year	Grand total amount exp- ended during 77th fiscal year
EDUCATIONAL:		
Department of Education.....	\$578,398 71	
Superintendent of Public Instruction.....	67,215 89	
Elementary Schools.....	16,830,052 12	
High Schools.....	4,666,299 16	
Junior Colleges.....	176,500 00	
State University.....	5,906,072 70	
Chico Teachers College.....	140,619 36	
Fresno Teachers College.....	244,963 75	
Humboldt Teachers College.....	80,380 42	
San Diego Teachers College.....	220,809 15	
San Francisco Teachers College.....	332,308 06	
San Jose Teachers College.....	311,373 52	
Santa Barbara Teachers College.....	128,205 17	
California Polytechnic School.....	103,823 12	
California School for Deaf and Blind.....	223,269 23	
Hastings College of Law.....	9,400 00	
School Text Books.....	296,525 07	
Teachers Pensions.....	460,215 64	\$30,766,431 06
DEVELOPMENTAL:		
State Agricultural Society.....	270,607 58	
Mining Bureau.....	218,519 71	
Department of Agriculture.....	1,191,664 42	
Premiums agricultural and horticultural exhibits.....	37,500 00	
Fish and Game Commission.....	697,415 99	
Reclamation Board.....	1,568,406 14	
Los Angeles Exposition.....	33,387 24	
Division of Land Settlement.....	622,328 64	4,639,829 72
PROTECTIVE:		
Board of Forestry.....	96,185 42	
Fire trails.....	33,941 72	
Humboldt Redwood Park.....	385 50	
California Redwood Park.....	31,166 33	
Purchase of timber land.....	791 03	
Marshall Monument.....	1,636 42	
State Building at San Diego.....	6,783 67	
Los Angeles flood control.....	300,000 00	
Sacramento River.....	500,000 00	970,890 09
BENEVOLENT:		
Veterans' Home.....	309,210 53	
Woman's Relief Corps Home.....	19,570 07	
Home for Adult Blind.....	81,935 38	
Orphans, half-orphans, etc.....	1,439,104 26	1,849,820 24
CURATIVE:		
Department of Public Welfare.....	28,111 85	
Department of Institutions.....	54,669 73	
Agnews Hospital.....	646,077 21	
Monterey Hospital.....	447,017 04	
State Hospital.....	682,805 34	
Norwalk Hospital.....	645,669 06	
Sacramento State Home.....	663,858 82	
Southern California Hospital.....	744,787 55	
Stockton Hospital.....	843,236 48	
Pacific Colony.....	145,746 92	
Transportation of prisoners and insane.....	179,093 61	5,071,073 61
CRIMINAL:		
State School.....	205,591 32	
School of Industry.....	322,666 08	
Training School for Girls.....	151,869 05	683,127 05
PRISON:		
Prison of Criminal Identification.....	29,821 35	
Prison Library.....	22,527 64	
Prison Prisoners.....	1,327,500 13	
Prison Prison.....	412,440 01	
Prison of criminals outside of state.....	26,585 47	
Prison.....	250 00	1,849,109 00

STATEMENT No. 4—Continued.

Recapitulation of Expenditures for the Seventy-seventh Fiscal Year, Ending June 30, 1926—Continued.

	Total amount expended during 77th fiscal year	Grand total amount ex- pended during 77th fiscal year
STATE LANDS:		
Refund of principal.....	\$2,632 65	
Refund of interest.....	59 04	
Refund of rent.....	224 86	
Refund of scrip.....	5,404 20	
School land deposit.....	20 00	\$8,340 75
PURCHASE OF BONDS:		
School Land Fund.....	500,243 29	
Sacramento State Building Interest and Sinking Fund.....	66,285 55	
Compensation Insurance Fund.....	395,206 13	
Teachers' Permanent Fund.....	428,251 50	
Estates Deceased Persons Fund.....	169,482 58	
General Fund (surplus).....	879,681 40	2,439,150 45
REDEMPTION OF BONDS:		
University of California, Building Interest and Sinking Fund.....	40,000 00	
San Francisco State Building Interest and Sinking Fund.....	20,000 00	
First State Highway Interest and Sinking Fund.....	400,000 00	
Second State Highway Interest and Sinking Fund.....	375,000 00	
Third State Highway Interest and Sinking Fund.....	1,000,000 00	
Veterans' Welfare Bonds (General Fund).....	217,000 00	2,052,000 00
INTEREST ON BONDS:		
University of California Building and Sinking Fund.....	71,100 00	
Sacramento State Building Interest and Sinking Fund.....	120,000 00	
San Francisco State Building Interest and Sinking Fund.....	32,000 00	
First State Highway Interest and Sinking Fund.....	576,000 00	
Second State Highway Interest and Sinking Fund.....	624,375 00	
Third State Highway Interest and Sinking Fund.....	1,955,975 00	
India Basin Sinking Fund.....	34,120 00	
Second San Francisco Seawall Sinking Fund.....	360,000 00	
Third San Francisco Seawall Sinking Fund.....	200,000 00	
Interest and Sinking Fund.....	141,435 00	
Veterans' Welfare Bonds (General Fund).....	353,410 00	
University Fund.....	49,845 00	4,518,260 00
EMERGENCY FUND:		
Expended under direction of Department of Finance and Controller.....	713,554 78	713,554 78
MISCELLANEOUS:		
Repayment of estates of deceased persons.....	17,074 32	
Apportionment to counties U. S. Forest Reserve Fund.....	247,238 19	
Motor Vehicle Fund.....	3,035,387 43	
Pay traffic officers.....	470,572 41	
Motor Vehicle Fuel Fund.....	7,356,091 93	
Refund of tax (motor vehicle fuel fund).....	1,372,214 25	
Repayment, bank deposits.....	249 53	
Ballot Paper Revolving Fund.....	3,304 25	
Veterans' Welfare Board.....	4,141,615 29	
Reimbursement to counties, etc., account of bonded debt.....	572,123 80	
Premium on surety bonds.....	2,205 00	
Compensation benefits.....	41,778 36	
Expenses, Commission on Reform of Criminal Procedure.....	219 28	
Sundry claims.....	2,454,287 56	
Capitol Building and Grounds.....	15,274 01	
Mount Diablo Park.....	8 70	
Memorial, Battle of San Pasqual.....	3,968 89	
Mission S. F. de Solano.....	1,007 78	
John Muir Trail.....	560 81	
Nevada Transcontinental Exposition.....	144 13	
Official advertising.....	1,104 31	
Rental state offices.....	143,800 54	
Sutter's Fort.....	3,584 71	
Expenses county treasurers.....	1,070 13	
Reissue of cancelled warrants.....	6,005 57	19,890,892 08
Total expenditures.....		\$111,117,493 30
Transfers.....		42,602,943 95
Total expenditures and transfers.....		\$153,720,437 25

STATEMENT NO. 5.

Disbursements from the United States Forest Reserve Fund, during Seventy-sixth and Seventy-seventh Fiscal Years ending June 30, 1926.

Counties	Seventy-sixth fiscal year	Seventy-seventh fiscal year
Alameda.....		
Alpine.....	\$13,746 59	\$12,376 57
Amador.....	724 39	573 93
Butte.....	4,666 27	3,436 04
Calaveras.....	7,094 80	6,456 57
Colusa.....	160 18	135 89
Contra Costa.....		
Del Norte.....	337 45	619 89
El Dorado.....	4,083 61	3,235 38
Fresno.....	15,740 11	14,554 48
Glenn.....	465 53	394 18
Humboldt.....	578 41	547 72
Imperial.....		
Inyo.....	2,612 91	2,916 88
Kern.....	2,059 77	1,995 94
Kings.....		
Lake.....	612 36	518 71
Lassen.....	27,487 37	17,282 69
Los Angeles.....	7,991 37	8,823 32
Madera.....	4,961 78	4,560 52
Marin.....		
Mariposa.....	5,926 33	5,403 26
Mendocino.....	422 99	358 39
Merced.....		
Modoc.....	7,730 66	8,794 28
Mono.....	4,950 71	4,734 80
Monterey.....	798 19	785 54
Napa.....		
Nevada.....	1,797 18	1,476 02
Orange.....	110 83	129 05
Placer.....	2,834 93	2,303 70
Plumas.....	34,407 84	35,768 15
Riverside.....	830 90	952 86
Sacramento.....		
San Benito.....		
San Bernardino.....	8,295 51	9,243 81
San Diego.....	626 71	729 93
San Francisco.....		
San Joaquin.....		
San Luis Obispo.....	467 98	460 56
San Mateo.....		
Santa Barbara.....	1,574 96	1,544 51
Santa Clara.....		
Santa Cruz.....		
Shasta.....	30,555 39	13,514 38
Sierra.....	4,862 21	4,371 61
Siskiyou.....	29,030 54	11,496 97
Solano.....		
Sonoma.....		
Stanislaus.....		
Sutter.....		
Tehama.....	10,550 29	6,329 34
Trinity.....	10,548 29	4,248 09
Tulare.....	7,136 05	7,058 93
Tuolumne.....	51,657 28	47,010 37
Ventura.....	1,384 00	1,366 67
Yolo.....		
Yuba.....	811 29	728 26
Totals.....	\$310,633 96	\$247,238 19

STATEMENT No. 7.

Statement of the Assessed Valuation of the Various Railroads, Upon Assessments Made by the State Board of Equalization for the Year 1925.

Name of each railroad assessed by the State Board of Equalization	Number of miles of railroad operated in the State	Total value per mile of each railroad	Total assessed valuation
California Central Railroad Company	7,940	\$12,500 00	\$99,250 00
Central California Traction Company	57,470	15,500 00	890,785 00
Central Pacific Railroad Company	1,212,861	40,000 00	48,514,440 00
Lake Tahoe Railway and Transportation Company	16,470	3,400 00	55,998 00
Los Angeles and Salt Lake Railroad Company	259,850	37,500 00	9,744,375 00
Nevada-California-Oregon Railway Company	141,440	2,500 00	353,600 00
Nevada County Narrow Gauge Railroad Company	20,654	8,000 00	165,232 00
Northwestern Pacific Railroad Company	490,270	28,000 00	13,727,560 00
Pacific Coast Railway Company	99,580	3,000 00	298,740 00
Pacific Electric Railway Company	574,270	32,500 00	18,663,775 00
Pajaro Valley Consolidated Railroad Company	40,038	5,500 00	220,182 00
Sacramento Northern Railroad	149,770	11,870 00	1,777,770 00
San Francisco, Napa and Calistoga Railway Company	42,685	12,000 00	512,220 00
San Francisco-Sacramento Railroad Company	87,650	15,000 00	1,314,750 00
Sierra Railway Company of California	75,950	14,000 00	1,063,300 00
South Pacific Coast Railway Company	83,458	55,000 00	4,590,190 00
Southern Pacific Railroad Company	2,621,475	55,000 00	144,181,125 00
The Atchison, Topeka and Santa Fe Railway Company	1,415,240	38,000 00	53,779,120 00
The Pullman Company	4,840,356	1,200 00	5,808,427 00
Tidewater Southern Railway Company	61,420	4,600 00	282,532 00
Tonpah and Tidewater Railroad Company	138,120	4,600 00	552,480 00
Trona Railway Company	30,397	4,000 00	121,588 00
Western Pacific Railroad	439,476	22,000 00	9,668,472 00
Yosemite Valley Railroad	78,429	15,035 00	1,179,180 00
Totals	12,985,269		\$317,565,091 00

STATEMENT No. 8.

Statement of the Assessed Valuation of the Various Railroads, Upon Assessments Made by the State Board of Equalization for the Year 1926.

Name of each railroad assessed by the State Board of Equalization	Number of miles of railroad operated in the State	Total value per mile of each railroad	Total assessed valuation
Central California Railroad Company	7,940	\$14,500 00	\$115,130 00
Central California Traction Company	57,470	15,500 00	890,785 00
Central Pacific Railroad Company	1,238,339	40,800 00	50,116,230 00
Lake Tahoe Railway and Transportation Company			
Los Angeles and Salt Lake Railroad Company	259,850	36,500 00	9,484,525 00
Nevada-California-Oregon Railway Company	141,440	2,650 00	374,816 00
Nevada County Narrow Gauge Railroad Company	20,654	6,750 00	139,415 00
Northwestern Pacific Railroad Company	487,280	28,000 00	13,643,840 00
Pacific Coast Railway Company	99,580	3,000 00	298,740 00
Pacific Electric Railway Company	568,803	30,875 00	17,561,793 00
Pajaro Valley Consolidated Railroad Company	40,033	4,000 00	160,132 00
Sacramento Northern Railroad	165,650	12,500 00	2,070,625 00
San Francisco, Napa and Calistoga Railway Company	42,685	11,000 00	469,535 00
San Francisco-Sacramento Railroad Company	86,990	15,000 00	1,304,850 00
Sierra Railway Company of California	75,950	13,000 00	987,350 00
South Pacific Coast Railway Company	83,383	56,000 00	4,669,448 00
Southern Pacific Railroad Company	2,633,244	56,000 00	147,461,664 00
The Atchison, Topeka and Santa Fe Railway Company	1,416,120	38,000 00	53,812,560 00
The Pullman Company	4,857,436	1,200 00	5,829,923 00
Tidewater Southern Railway Company	61,420	5,500 00	337,810 00
Tonopah and Tidewater Railroad Company	138,120	4,000 00	552,480 00
Trona Railway Company	30,1806	4,000 00	120,722 00
Western Pacific Railroad	439,476	24,000 00	10,547,424 00
Yosemite Valley Railroad	78,429	25,000 00	1,960,725 00
Totals	13,030,4726		\$322,909,522 00

STATEMENT No. 11.

Mileage and Commissions for Collecting and Paying in Revenues Belonging to the State for the Seventy-sixth and Seventy-seventh Fiscal Years, Ending June 30, 1925, and June 30, 1926, respectively.

Counties	Seventy-sixth fiscal year			Seventy-seventh fiscal year		
	Treasurer's expenses	Treasurer's commission and appraiser's fees on inheritance taxes	Total	Treasurer's expenses	Treasurer's commission and appraiser's fees on inheritance taxes	Total
Alameda		\$9,149 96	\$9,149 96	\$7 72	\$12,561 53	\$12,569 25
Alpine						
Amador		60 34	60 34		7 90	7 90
Butte		289 27	289 27	12 55	472 78	485 33
Calaveras		150 24	150 24		6 69	6 69
Colusa		461 52	461 52		366 44	366 44
Contra Costa		104 83	104 83		172 66	172 66
Del Norte				53 43	77 15	130 58
El Dorado		124 71	124 71	12 50	51 10	63 60
Fresno		2,190 64	2,190 64	39 22	3,361 25	3,400 47
Glenn		97 29	97 29	13 40	531 90	545 00
Humboldt		148 75	148 75	47 23	234 10	281 33
Imperial		209 29	209 29	71 58	199 41	270 99
Inyo		243 14	243 14		295 00	295 00
Kern		1,026 42	1,026 42		1,521 23	1,521 23
Kings		276 60	276 60	21 88	729 26	751 14
Lake				25 80	34 73	60 53
Lassen		262 31	262 31	82 72	76 21	158 93
Los Angeles		27,914 00	27,914 00		30,172 67	30,172 67
Madera		11 44	11 44		75 49	75 49
Marin		2,199 19	2,199 19	34 26	2,439 38	2,473 64
Mariposa		5 22	5 22		307 15	307 15
Mendocino		136 64	136 64		387 48	387 48
Merced		80 77	80 77		197 40	197 40
Modoc		94 00	94 00	89 46	43 86	133 32
Mono						
Monterey		1,146 08	1,146 08		1,973 03	1,973 03
Napa		263 67	263 67		2,100 81	2,100 81
Nevada		50 72	50 72		262 68	262 68
Orange		2,381 64	2,381 64		2,092 19	2,092 19
Placer		86 59	86 59	6 84	262 32	269 16
Plumas		33 56	33 56		21 13	21 13
Riverside		2,279 70	2,279 70		891 39	891 39
Sacramento		3,166 01	3,166 01		5,774 15	5,774 15
San Benito		1,030 14	1,030 14	28 08	556 84	584 92
San Bernardino		963 47	963 47	121 44	1,802 50	1,923 94
San Diego		3,938 20	3,938 20	57 24	3,982 65	4,039 89
San Francisco		16,562 64	16,562 64		25,175 07	25,175 07
San Joaquin		3,464 96	3,464 96	3 65	4,802 59	4,806 24
San Luis Obispo		430 34	430 34		314 42	314 42
San Mateo		2,279 57	2,279 57		6,797 02	6,797 02
Santa Barbara		2,915 66	2,915 66	69 81	2,211 49	2,281 30
Santa Clara		5,698 38	5,698 38	34 11	5,747 01	5,781 12
Santa Cruz		1,168 62	1,168 62	18 40	1,519 36	1,537 76
Shasta		171 24	171 24	24 19	330 59	354 78
Sierra						
Siskiyou		122 32	122 32		327 21	327 21
Solano		1,138 01	1,138 01	11 08	879 68	890 76
Sonoma		1,831 01	1,831 01		2,504 41	2,504 41
Stanislaus		94 84	94 84		605 43	605 43
Sutter		220 72	220 72	14 98	67 81	82 79
Tehama		149 18	149 18		211 77	211 77
Trinity		3 85	3 85			
Tulare		1,011 50	1,011 50	49 85	1,258 28	1,348 13
Tuolumne		7 75	7 75		1 66	1 66
Ventura		1,210 01	1,210 01	115 26	2,753 34	2,868 60
Yolo		1,717 93	1,717 93	3 45	438 78	442 23
Yuba		510 28	510 28		271 86	271 86
Totals		\$101,225 16	\$101,225 16	\$1,070 13	\$130,299 94	\$131,370 07

STATEMENT NO. 9.

Value of Property and Amount of Taxes Charged to Tax Collectors for the Year 1925 (Exclusive of Railroads Assessed by the State Board of Equalization), and Taxes Due Thereon. (No Ad Valorem Taxes for State Purposes Levied This Year.)

Counties	Inside	Inside	Inside	Inside	Inside	Inside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Outside
	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative value of taxable property	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative value of taxable property	Nonoperative value of personal property and amount of money	Nonoperative value of taxable property	Nonoperative value of personal property and amount of money	Total value of taxable property, exclusive of railroads assessed by State Board of Equalization	Total amount of taxes for county purposes	Total amount of taxes for county purposes
Alameda	\$13,514,725	\$21,441,285	\$34,989,010	\$266,436,650	\$58,820,532	\$325,060,182	\$678,250	\$30,325	\$708,675	\$24,880,330	\$4,299,320	\$28,889,730	\$389,053,007	\$5,038,625.82	\$563,339.73	\$4,091,875.55		
Alpine							176,000	176,000	176,000				869,055	869,055	1,045,055			
Butte	40,580	45,955	87,535	1,000,520	1,000,515	1,000,515	27,920	27,920	516,720	4,394,815	601,367	5,089,012	7,891,772	82,386.30	122,130.20	185,522.50		
Calaveras	273,035	56,965	330,000	7,101,130	1,853,815	9,014,945	2,470,800	22,365	2,502,165	21,385,885	1,080,119	22,466,004	30,613,214	214,535.00	37,744.31	807,000.00		
Colusa	9,005	43,005	52,010	289,510	106,160	395,670	474,000	474,000	784,500	1,080,000	1,080,000	2,160,000	7,080,000	28,000.00	29,000.00	220,000.00		
Contra Costa	4,005	1,010	5,015	1,011,465	212,065	1,223,530	55,155	124,225	179,380	17,920,005	1,220,725	19,140,725	33,188.91	443,063.00	462,252.90			
Del Norte	1,211,765	605,135	1,816,900	25,125,525	8,611,815	33,737,340	1,071,010	333,635	1,405,645	20,110,005	18,800,000	32,910,005	54,909,155	94,840,100	1,300,000.00			
El Dorado	4,302	20,011	24,313	18,922	20,852	39,764	782,581	31,075	813,656	12,360	8,000,000	8,012,360	16,361.61	1,160,000.00	1,176,361.61			
Fresno	25,500	105,000	130,500	920,000	1,731,000	2,651,000	160,120	160,120	319,240	1,000,000	1,000,000	1,319,240	9,307,880	11,625,220	23,929.12	241,210.32		
Humboldt	917,800	3,884,190	4,799,990	45,101,330	10,200,850	55,302,180	2,185,040	1,736,442	11,944,382	10,700,140	12,118,000	24,018,140	182,138,562	1,918,609.01	2,267,748.20	3,208,230.18		
Glenn	291,800	289,190	580,990	4,001,320	882,010	4,883,330	201,507	122,537	324,044	16,420,415	1,800,000	18,220,415	20,555,677	21,921.00	10,614.12	17,037,017.12		
Imperial	68,131	1,261,630	2,943,760	9,175,701	3,489,120	12,664,821	1,180,220	185,225	1,365,445	2,900,000	1,365,445	4,270,890	6,630,915	215,379.31	65,026.22	1,011,386.01		
Inyo	3,800	1,600	5,400	100,000	347,472	357,872	1,410,100	25,435	1,435,535	1,435,535	1,435,535	2,871,070	1,054,915	30,765.80	1,818,232.02	2,051,948.02		
Kern	1,301,700	1,604,100	2,905,800	10,000,000	4,000,000	14,000,000	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000	40,000,000	80,000,000	160,000,000	320,000,000			
King	11,201	2,507	13,708	3,100,500	1,001,000	4,101,500	27,001	42,111	69,112	1,000,000	1,000,000	1,069,112	8,221,112	88,231.25	109,231.25	610,000.00		
Lake	5,075	1,020	6,095	338,500	110,885	449,385	31,110	55,010	86,120	1,000,000	1,000,000	1,086,120	7,882,000	117,600.00	125,482.00	770,000.00		
Los Angeles	72,200,155	201,005,175	273,210,350	1,813,460,755	357,708,325	2,171,168,680	7,850,720	13,852,465	21,704,985	303,730,200	30,500,725	334,230,925	2,003,288,818	23,644,210.41	4,880,010.00	28,524,220.41		
Mariposa	58,005	31,125	89,130	378,000	2,384,500	2,762,500	1,115,115	18,851	1,303,966	1,303,966	1,303,966	2,607,932	1,303,966	1,303,966	1,303,966	1,303,966		
Mendocino	60,120	77,775	137,895	1,201,395	1,323,010	2,524,405	47,710	11,645	58,355	3,728,630	98,821	4,727,475	7,722,355	113,116.21	113,116.21	1,136,116.21		
Monterey		308,836	308,836	3,100,000	1,474,444	4,574,444	958,720	1,474,444	2,449,164	2,449,164	2,449,164	4,898,328	100,726.85	527,726.25	628,453.10			
Madera	100,005	408,225	508,230	3,101,335	1,242,510	4,343,845	147,550	100,165	347,715	1,020,165	347,715	1,367,880	1,367,880	1,367,880	1,367,880	1,367,880		
Muskegon							1,626,710	48,909	1,675,619	1,675,619	1,675,619	3,351,238	4,026,857	4,026,857	4,026,857	4,026,857		
Nevada	80,320	631,002	711,322	8,871,000	1,689,720	10,560,720	94,120	1,003,635	1,093,755	1,093,755	1,093,755	2,187,510	1,093,755	1,093,755	1,093,755	1,093,755		
Nevada	39,555	172,120	211,675	1,710,700	306,000	2,016,700	902,375	1,320,000	2,242,375	2,242,375	2,242,375	4,484,750	4,484,750	4,484,750	4,484,750	4,484,750		
Orange	385,125	7,381,120	7,766,245	42,008,115	13,470,175	55,478,290	1,573,000	1,011,355	2,584,355	821,985	1,614,830	1,806,815	11,526,717	1,614,830	1,614,830	1,614,830		
Pacific	138,007	7,100	145,107	1,700,000	1,700,000	3,400,000	3,400,000	3,400,000	6,800,000	6,800,000	6,800,000	13,600,000	13,600,000	13,600,000	13,600,000	13,600,000		
Riverside	460,220	1,870,220	2,330,440	10,800,000	2,330,440	13,130,440	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Sacramento	3,651,720	10,800,000	14,451,720	1,000,000	8,600,000	9,600,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
San Bernardino	3,100,425	2,985,415	6,085,840	21,220,325	4,618,725	25,844,050	80,350	1,000,000	1,080,350	1,080,350	1,080,350	2,160,700	2,160,700	2,160,700	2,160,700	2,160,700		
San Diego	2,000,000	4,000,000	6,000,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
San Francisco	2,000,000	4,000,000	6,000,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
San Jose	1,711,411	1,158,225	2,869,636	38,100,140	7,902,720	46,002,860	1,525,000	215,311	1,740,311	1,740,311	1,740,311	3,480,622	3,480,622	3,480,622	3,480,622	3,480,622		
San Luis Obispo	1,180,000	3,180,000	4,360,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
San Mateo	1,180,000	3,180,000	4,360,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Santa Barbara	187,420	2,128,775	2,316,195	20,000,000	3,000,000	23,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Santa Clara	1,107,520	1,071,655	2,179,175	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Santa Cruz	607,880	607,880	1,215,760	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Shasta	180,000	118,515	298,515	1,700,000	320,000	2,020,000	216,000	92,825	308,825	1,216,000	1,216,000	2,432,000	2,432,000	2,432,000	2,432,000	2,432,000		
Siskiyou	27,500	7,000	34,500	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Sonoma	305,255	1,000,000	1,305,255	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Stanislaus	1,300,000	1,300,000	2,600,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Stockton	8,420	7,000	15,420	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Tulare	81,015	27,005	108,020	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Tulare	81,015	27,005	108,020	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Tuolumne	3,330	420,000	423,330	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Yuba	1,457,500	1,457,500	2,915,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Yuba	56,000	330,000	386,000	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Yuba	71,725	170,000	241,725	10,000,000	2,000,000	12,000,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000		
Totals	\$120,767,562	\$687,121,186	\$807,888,748	\$25,350,317,495	\$683,927,181	\$30,034,645,636	\$65,033,875	\$49,230,972	\$114,841,947	\$1,552,018,032	\$272,651,765	\$1,824,670,797	\$24,018,140	\$236,444,210.41	\$2,267,748.20	\$2,504,496,238.61		

Total Value of Property and Amount of Taxes Levied for the Year 1925.									
Total value of property assessed by local assessors "inside"		\$4,772,654.77	Total taxes charged by auditors for county purposes "inside"	\$73,000.00	74				
Total value of property assessed by local assessors "outside"		1,560,414.66	Total taxes charged by auditors for county purposes "outside"	29,900.28	50				
Total value of all property assessed by local assessors		\$6,333,069.43	Total taxes charged by auditors for county purposes	102,900.28	124				
Total value of all property assessed by the State Board of Equalization		310,568,000.00	Total taxes charged by auditors for state purposes	None					
Total value of all taxable property		\$7,000,536,535.00	Total taxes charged for state purposes	None					

STATEMENT NO. 10.

Value of Property and Amount of Taxes Charged to Tax Collectors for the Year 1926 (Exclusive of Railroads Assessed by the State Board of Equalization), and Taxes Due Thereon. (No Ad Valorem Taxes for State Purposes Levied This Year.)

Counties	Inside	Inside	Inside	Inside	Inside	Inside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Inside and outside	Inside	Outside	Inside and outside
	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative total value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative total value of taxable property	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative total value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative total value of taxable property	Nonoperative value of real estate and improvements	Total value of taxable property, exclusive of railroads assessed by State Board of Equalization	Total amount of taxes for county purposes	Total amount of taxes for county purposes	Total amount of county taxes
Alameda	\$20,205,195	\$24,385,403	\$44,590,598	\$200,035,175	\$56,750,003	\$346,794,268	\$834,728	\$350,435	\$1,185,163	\$27,040,895	\$3,899,675	\$30,940,570	\$123,549,599	\$6,519,732 23	\$705,050 19	\$7,225,382 42	
Alpine							8,360	168,276	176,636	665,325	57,761	723,086	899,722		12,726 31	12,726 31	
Amador	65,105	27,980	93,085	1,301,405	209,841	1,601,246	480,040	17,720	498,360	4,407,475	5,063,802	9,471,277	32,024 92	121,434 24	133,556 16		
Butte	289,810	109,230	399,040	7,220,465	1,869,749	9,090,214	2,501,115	57,145	2,558,260	24,370,605	3,023,456	27,400,061	30,456,575	253,868 07	885,021 97	1,138,890 04	
Calaveras	16,250	88,920	105,170	282,985	90,455	382,440	407,025	104,135	512,060	5,804,829	809,080	6,613,909	7,665,179	9,943 44	210,630 08	220,573 52	
Colusa	12,520	324,270	336,790	1,622,795	602,480	2,225,275	51,210	102,095	153,205	17,604,100	2,530,184	20,134,284	22,910,500	34,270 22	422,819 98	457,090 18	
Contra Costa	1,270,960	2,013,940	3,284,900	26,133,590	8,093,905	34,227,495	1,000,085	357,855	1,447,940	37,435,565	18,775,770	56,211,335	95,171,370	649,893 98	1,292,860 70	1,942,754 68	
Del Norte							19,800							19,332 89	227,906 57	247,039 46	
El Dorado	26,130	322,140	348,270	962,480	272,730	1,235,210	483,670			147,000	631,630	8,070,790	10,966,530	9,174,440	238,509 41	205,684 00	
Fresno	1,168,230	4,569,675	5,737,905	46,455,237	9,643,821	56,099,058	2,293,220	13,980,755	16,184,975	16,184,975	16,184,975	16,184,975	16,184,975	16,184,975	2,089,185 50	3,070,919 01	
Glenn	60,010	219,222	279,232	2,031,098	705,180	2,736,278	338,673	1,980	350,653	18,395,951	2,486,842	20,882,793	21,257,956	37,769 63	412,885 30	450,645 93	
Humboldt	229,217	441,992	671,209	10,188,925	3,305,958	13,584,883	337,530	24,222	361,752	33,145,030	5,269,327	38,414,357	53,032,201	292,074 98	1,075,691 99	1,367,767 97	
Imperial	750,480	1,733,717	2,484,197	9,054,384	3,933,823	13,588,207	1,274,521	72,058	1,346,579	26,371,569	3,940,041	30,311,610	47,837,496	258,175 93	699,467 09	957,643 02	
Inyo	2,050	5,350	7,400	895,940	287,620	1,183,560	1,315,645	18,010	1,333,655	9,155,647	1,007,988	10,163,645	12,684,150	17,753 49	194,104 06	211,857 55	
Kern	1,594,645	1,840,675	3,435,320	16,529,244	4,000,226	20,529,470	9,354,535	2,725,715	12,080,250	119,237,400	29,477,740	148,715,290	181,850,240	237,123 90	1,858,900 00	2,096,023 90	
Kings	80,595	167,561	258,156	3,160,965	855,210	4,016,175	358,070	54,311	412,381	18,370,050	2,035,171	20,405,221	25,105,933	82,052 49	498,106 99	580,159 48	
Lake	2,225	500	2,725	552,935	142,145	695,080	32,130	4,775	36,905	7,333,670	627,405	7,961,075	8,685,845	13,481 55	197,983 26	211,464 81	
Lassen	340	28,001	28,341	855,478	208,419	1,063,897	74,872	67,974	142,846	9,508,040	3,933,170	13,441,210	14,676,906	19,256 42	247,054 14	266,310 56	
Los Angeles	75,362,980	191,056,330	266,419,310	1,951,045,420	359,551,795	2,310,597,215	11,560,305	10,348,465	22,128,770	311,964,555	49,571,955	361,536,510	2,960,678,805	25,162,403 67	4,985,547 40	30,147,950 77	
Madera	50,299	188,889	239,188	2,893,140	479,935	3,373,075	1,510,028	320,992	1,831,020	18,590,260	1,671,040	20,261,300	25,559,274	47,634 88	344,442 10	392,075 98	
Marion	658,850	309,235	968,085	13,134,900	1,279,875	14,414,775	251,805	335,680	587,485	10,778,630	1,099,005	12,118,635	27,837,180	322,890 28	648,882 24	971,772 52	
Mariposa							50,147	3,750	53,897	3,681,911	99,533	4,683,881	4,737,581		117,084 60	117,084 60	
Mendocino	300,270	390,656	690,926	2,832,525	1,394,836	4,227,361	518,065	31,487	549,552	18,439,332	3,083,312	21,522,644	27,200,236	104,456 67	602,388 00	706,844 67	
Merced	86,150	249,170	335,320	3,564,355	1,233,857	4,798,212	43,460	399,815	443,275	22,816,310	4,176,947	26,993,257	32,194,214	121,236 95	824,295 86	945,632 81	
Mexico							178,125	171,285	349,410	5,860,335	1,556,191	7,416,526	8,130,471	13,147 36	191,236 35	204,673 71	
Monterey	93,125	732,580	825,705	10,109,420	2,090,965	12,200,385	51,000	452,055	503,055	25,839,035	3,844,840	29,683,875	43,212,610	247,057 79	719,890 47	966,947 26	
Napa	183,220	350,064	533,284	6,116,230	1,513,285	7,629,515	114,019	40,690	154,709	12,683,765	1,820,915	14,504,680	22,824,594	141,146 02	343,631 64	474,777 66	
Nevada	61,855	190,880	252,735	1,714,500	515,565	2,230,065	916,181	138,805	1,054,986	3,943,629	768,095	4,711,724	8,219,271	57,981 69	116,060 37	174,042 06	
Orange	368,045	10,930,709	11,300,754	62,342,515	7,049,500	69,392,015	335,445	4,561,000	4,896,445	32,899,030	10,332,805	43,231,835	168,876,540	891,792 20	1,631,100 41	2,433,132 31	
Placer	115,535	77,970	193,505	3,924,600	1,091,775	5,016,375	1,259,670	381,620	1,641,290	13,139,280	785,755	13,925,035	20,685,805	106,109 70	343,938 48	450,048 18	
Plumas							3,576,055	2,021,105	5,597,160	9,497,307	3,044,545	12,541,852	18,117,002		250,838 04	250,838 04	
Riverside	524,840	1,034,250	1,559,090	20,368,240	2,678,250	23,046,490	903,510	1,042,130	1,945,640	23,459,480	2,136,540	25,596,020	52,035,250	581,070 70	899,872 78	1,480,943 48	
Sacramento	5,450,000	13,124,270	18,574,270	72,765,970	12,054,520	84,820,490	483,330	2,121,730	2,605,060	41,997,090	4,619,370	46,616,460	150,908,270	1,679,445 70	1,970,411 32	2,649,856 02	
San Benito	62,185	419,210	481,395	1,658,855	451,985	2,110,840	76,745	57,075	133,820	9,722,770	1,707,730	11,430,500	11,161,555	51,396 31	308,675 50	360,071 81	
San Bernardino	2,518,085	4,898,265	7,416,350	29,032,310	5,178,215	34,210,525	2,530,910	3,992,110	6,523,020	34,740,270	3,233,779	37,974,049	86,072,511	967,591 86	1,267,989 23	2,235,581 09	
San Diego	2,440,740	12,612,295	15,053,035	71,296,325	13,100,253	84,396,578	323,810	686,650	1,010,460	14,481,248	1,569,554	16,050,802	119,522,905	2,344,240 10	582,753 01	3,125,993 11	
San Francisco	18,596,320	206,720,007	225,316,327	634,784,678	121,844,249	756,628,927							981,935,244	27,692,618 36	27,692,618 36	27,692,618 36	
San Joaquin	2,188,774	3,188,493	5,377,267	39,084,177	7,318,690	46,402,867	1,920,907	135,973	2,056,880	52,390,165	5,272,220	57,662,385	111,608,382	1,092,944 78	1,559,827 12	2,652,771 90	
San Luis Obispo	222,295	414,188	636,483	4,477,225	1,269,617	5,746,842	304,338	170,744	475,082	21,692,410	6,341,175	28,033,585	31,844,082	116,607 90	702,164 62	818,772 52	
San Mateo	116,080	877,560	993,640	23,336,715	2,681,750	26,018,465	440,870	799,947	1,240,817	17,072,510	849,910	17,922,420	46,076,412	641,045 77	530,503 63	1,171,549 40	
Santa Barbara	176,010	2,199,029	2,375,039	22,214,945	6,241,816	28,456,760	99,390	1,113,715	1,213,105	26,974,510	8,621,701	35,596,210	67,643,125	542,222 01	818,758 83	1,360,980 87	
Santa Clara	1,428,535	7,432,000	8,860,535	49,481,260	8,163,995	57,645,255	1,022,805	210,925	1,233,730	40,353,290	3,717,530	44,070,820	120,894,230	1,008,841 46	1,156,923 51	2,165,764 97	
Santa Cruz	310,705	611,675	922,380	9,909,225	1,665,275	11,574,500	174,065	216,725	390,790	10,481,635	1,131,835	11,613,470	21,250,105	395,531 03	458,930 31	854,461 34	
Shasta	127,220	414,610	541,830	1,763,595	841,795	2,605,390	0,040,195	59,135	6,089,330	10,857,930	1,715,344	12,573,274	21,855,810	64,141 75	365,194 54	430,336 29	
Sierra	27,200	7,700	34,900	243,475	119,675	363,150	17,400	30,950	48,350	2,152,930	308,225	2,461,155	2,461,155		61,307 12	68,570 12	
Siskiyou	93,310	400,950	494,260	2,095,640	904,895	3,000,535	1,325,645	400,935	1,726,580	15,201,820	3,221,765	18,423,585	23,646,360	64,511 50	504,701 38	571,213 08	
Solano	103,570	371,443	475,013	8,270,160	1,674,794	9,944,954	106,735	1,097,345	1,204,080	18,619,265	2,102,365	20,721,630	21,018,641	32,642,678	408,715 47	650,708 12	
Sonoma	285,535	1,212,530	1,498,065	11,015,635	2,409,610	13,425,245	374,310	268,867	643,177	27,326,780	2,717,865	30,044,645	45,641,152	397,987 84	1,009,500 07	1,407,487 91	
Stanislaus	474,765	1,829,215	2,303,980	10,850,935	2,710,385	14,561,320	710,795	228,615	939,410	35,979,630	4,066,715	40,046,345	57,631,075	253,403 76	887,629 63	1,141,033 39	
Sutter	3,150	96,068	99,218	808,610	271,620	1,080,230	104,130	404,290	508,420	15,106,245	1,907,795	17,014,040	18,588,598	34,487 41	595,148 24	629,635 68	
Tehama	80,125	289,265	369,390	2,253,175	755,150	3,008,325	635,710	49,495	685,205	14,178,330	2,099,045	16,277,375	20,376,420	38,367 32	369,149 81	417,517 13	
Trinity							45,860	25,035	70,895	2,076,345	3,383,245	3,454,140			118,413 22	118,413 22	
Tulare	904,160	187,180	1,091,340	11,255,040	3,028,820	14,283,860	6,743,050	1,134,020	7,877,070	49,365,830	4,704,295	54,070,125	77,322,395	339,955 87	1,540,181 54	1,880,137 41	

STATEMENT No. 13.

Values of Property in and Indebtedness of Each County for the Year 1925 and Rates of Taxation. (No Rate for State Purposes This Year.)

County	Classification	Number of acres of land assessed	Value of real estate	Value of improvements on real estate	Value of personal property	Money and solvent credits	Value of bonded and unsecured property	Value of property assessed on a non-operative basis	Value of property assessed on an operative basis	Total value of property as assessed by auditors	Value of railroad as assessed by State Board of Equalization	Grand total of all property	Funded debt	Floating debt with unexpired interest	Total county indebtedness	Total county rate of taxation on each \$100 (No state rate)	Inside	Outside
Alameda	34d class	430,552	\$170,221,760	\$120,808,300	\$60,479,485	\$2,340,347	\$353,955,012	\$35,097,855	\$389,651,597	\$389,651,597	\$0,293,970	\$389,945,567	\$398,907,507	\$1,076,000	\$24,364,072	\$1,420,261,639	\$1.55	\$1.85
Alpine	54th class	48,994	568,604	91,210	51,707		714,521	175,030	889,551	889,551		889,551			\$24,240.00	\$1.88		
Amador	15th class	3,841,435	1,851,930	962,962			6,768,327	603,145	7,371,472	7,371,472	412,145	7,783,617	1,710,000			9,493,617	2.00	2.40
Butte	23d class	907,947	24,782,053	10,765,000	4,929,884	7,059	30,480,449	2,832,255	39,313,214	5,153,299	44,466,513					49,579,813	2.38	2.82
Calaveras	49th class	541,422	1,407,745	917,800	125		7,092,375	648,573	7,740,948	7,740,948	790,863	8,531,811				9,322,674	2.00	2.40
Colusa	42d class	630,575	1,055,600	3,314,855	15,000		22,071,355	622,120	22,693,475	22,693,475	1,121,672	23,815,147	785,000			24,600,147	2.30	2.30
Contra Costa	13th class	458,328	21,480,440	20,763,180	27,347,400	14,455	88,695,475	3,243,935	91,939,410	91,939,410	1,782,132	93,721,542	1,661,000			95,382,542	1.88	2.30
Del Norte	51th class	222,650	8,097,105	562,480	736,722		10,354,307	56,100	10,410,407	10,410,407		10,410,407				10,410,407	2.00	2.40
El Dorado	18th class	681,020	7,184,820	1,772,280	1,377,740		10,338,740	800,580	11,139,320	11,139,320		11,139,320				11,139,320	2.00	2.40
Fresno	4th class	2,176,000	99,090,190	42,819,100	23,555,847	419,410	165,714,327	16,143,953	181,858,280	15,952,378	197,810,658	4,810,000				202,620,658	1.77	2.02
Glenn	38th class	491,115	15,529,858	4,081,898	2,679,848	3,125	22,894,726	662,531	23,557,257	4,393,741	27,950,998	390,000				28,340,998	1.61	2.21
Humboldt	30th class	39,281,375	1,364,215	1,603,722	15,855		52,491,168	1,295,564	53,786,732	53,786,732		53,786,732				53,786,732	2.00	2.40
Imperial	17th class	1,173,520	28,505,443	6,819,189	7,242,357		42,567,499	3,853,116	46,420,615	5,802,801	52,223,416	1,785,000		10,685.90		53,008,416	1.80	2.26
Inyo	47th class	273,696	1,588,598	2,741,791	1,476,648		10,950	11,380,900	13,861,588	13,861,588	18,726,028					32,587,616	1.60	2.00
Kern	12th class	3,332,578	125,768,725	18,701,105	30,466,567		94,036,740	15,308,730	109,345,470	16,376,535	125,722,005	1,715,000				127,437,005	1.05	1.15
Kings	54th class	840,923	12,592,913	4,247,195	3,246,154	2,435	25,088,590	627,355	25,715,945	25,715,945	4,216,272	30,932,217				30,932,217	2.00	2.40
Lake	51st class	386,462	5,064,715	1,958,780	670,885	1,230	7,330,810	45,745	7,376,555	7,376,555		7,376,555				7,376,555	2.00	2.40
Lassen	14th class	1,033,130	7,573,894	1,070,510	856,338		13,400,500	197,437	13,597,937	13,597,937	14,020,921					27,618,868	1.94	2.38
Marysville	1st class	1,231,838	1,370,716,355	737,027,630	370,352,900	\$2,857,830	3,525,067,035	380,174,811	3,905,241,846	2,905,241,818	34,830,967	3,940,078,815	6,651,000		1,921,530.15	3,946,600,345	1.08	1.17
Madera	37th class	861,178	1,237,253	3,556,514	2,112,985	1,080	22,907,834	1,031,187	23,939,021	3,395,412	28,334,433					28,334,433	1.94	2.38
Mariposa	25th class	307,474	14,872,305	8,109,280	2,067,080		10,569,615	1,091,415	11,661,030	2,540,680	29,204,710					29,204,710	1.94	2.38
Mayfield	53d class	146,218	3,127,013	601,511	980,518	3,975	5,712,177	97,158	5,809,335	5,809,335		5,809,335				5,809,335	2.00	2.40
Merced	28th class	1,777,054	17,932,409	3,958,860	10,559		38,598,994	1,280,660	39,879,654	39,879,654	35,000,000	74,879,654				74,879,654	2.00	2.40
Mokelumne	27th class	1,193,200	21,039,055	6,433,405	15,555		32,612,022	701,530	33,313,552	6,514,361	39,827,913	1,722,000				41,550,000	2.00	2.40
Monterey	52d class	729,274	5,115,561	1,137,030	1,358,163		7,030,274	676,235	7,706,509	7,706,509		7,706,509				7,706,509	2.00	2.40
Mono	57th class	1,781,030	1,952,895	443,660	2,365		3,084,620	1,626,710	4,711,330	1,588,200	6,299,530					6,299,530	2.00	2.40
Monterey	24th class	1,543,227	20,660,655	7,268,305	6,367,575		40,196,703	1,220,127	41,416,830	7,478,275	48,895,107					48,895,107	1.875	2.275
Nevada	31st class	419,660	12,064,050	6,527,760	1,427,193	8,100	22,058,340	355,719	22,414,059	3,340,810	25,754,869	500,000				26,254,869	1.83	2.23
Nevada	31st class	419,660	12,064,050	6,527,760	1,427,193	8,100	22,058,340	355,719	22,414,059	3,340,810	25,754,869	500,000				26,254,869	1.83	2.23
Orange	10th class	410,978	70,884,980	32,625,300	42,876,035	60,365	146,733,680	11,346,445	158,080,125	9,910,561	167,990,686	1,066,000				169,056,686	1.51	1.75
Pawnee	32d class	631,631	11,915,120	5,147,780	1,511,685	2,500	16,130,535	1,680,011	17,810,546	17,810,546		17,810,546				17,810,546	2.00	2.40
Plumas	50th class	838,475	8,538,135	3,101,675	1,313,315		12,561,135	1,520,135	14,081,270	1,520,135		14,081,270				14,081,270	2.00	2.40
Plumas	50th class	838,475	8,538,135	3,101,675	1,313,315		12,561,135	1,520,135	14,081,270	1,520,135		14,081,270				14,081,270	2.00	2.40
Sacramento	7th class	596,150	71,174,322	15,551,800	4,056,400	71,680	16,121,300	3,851,580	20,972,880	20,972,880	12,446,720	33,419,600	1,180,000			34,599,600	1.48	1.98
San Benito	43d class	679,017	8,230,515	2,874,790	2,140,170		13,300,980	568,565	13,869,545	13,869,545		13,869,545				13,869,545	2.00	2.40
San Bernardino	9th class	2,602,441	23,987,640	8,064,230	11,908,894	255,150	40,107,127	1,063,250	41,170,377	1,112,412	42,282,789	1,066,000				43,348,789	2.00	2.40
San Diego	21st class	1,212,753	31,466,973	21,578,100	11,908,894	255,150	40,107,127	1,063,250	41,170,377	1,112,412	42,282,789	1,066,000				43,348,789	2.00	2.40
San Francisco	2d class	26,760	328,435,480	275,847,811	108,213,215	21,962,700	73,822,080	316,110,719	1,054,900,999	6,838,727	1,061,739,726					1,061,739,726	1.00	1.10
San Joaquin	8th class	831,440	61,812,130	29,115,510	12,987,575		106,904,210	2,907,538	109,811,748	12,987,538	122,799,286	1,200,000				124,000,000	1.60	2.00
San Luis Obispo	30th class	1,700,200	20,136,408	5,535,215	8,627,120		34,164,954	1,680,042	35,845,000	4,126,726	39,971,726	1,371,000				41,342,726	1.92	2.32
San Mateo	21st class	301,494	21,721,325	11,191,130	2,956,565	399,650	42,062,670	2,121,300	44,183,970	1,960,237	46,144,207	1,750,000				47,894,207	1.82	2.22
Santa Barbara	18th class	1,068,250	29,730,110	12,721,290	12,721,290		55,174,690	2,355,025	57,529,715	6,388,997	63,918,712	1,100,000				65,018,712	1.70	2.10
Santa Clara	6th class	870,360	32,625,990	29,673,265	12,356,180	612,005	60,267,160	10,620,160	70,887,320	3,914,851	74,802,171	2,200,000				77,002,171	1.65	2.05
Santa Cruz	26th class	259,512	12,921,415	7,426,570	2,622,830	23,465	22,444,200	1,312,615	23,756,815	2,559,200	26,316,015	818,000			1,190.79	26,317,205	1.60	1.65
Shasta	13th class	1,510,880	10,338,380	3,825,330	3,055,430	1,590	16,204,700	3,072,020	19,276,720	3,072,020		19,276,720				19,276,720	2.00	2.40
Shasta	13th class	1,510,880	10,338,380	3,825,330	3,055,430	1,590	16,204,700	3,072,020	19,276,720	3,072,020		19,276,720				19,276,720	2.00	2.40
Sierra	50th class	1,233,405	13,445,955	3,825,630	3,827,065		21,090,000	1,856,180	22,946,180	2,202,233	25,148,413	1,000,000				26,148,413	1.75	2.15
Siskiyou	53d class	1,890,157	17,164,955	8,705,010	11,410,015	2,500	30,787,420	2,215,821	33,003,241	4,509,001		37,512,242				37,512,242	2.00	2.40
Solano	19th class	814,958	13,945,965	8,705,010	11,410,015	2,500	30,787,420	2,215,821	33,003,241	4,509,001		37,512,242				37,512,242	2.00	2.40
Sonoma	14th class	942,608	25,267,190	13,136,810	7,499,290	198,180	51,890,975	2,730,015	54,620,990	6,027,127	60,648,117	1,318,000				61,966,117	1.70	2.10
Stanislaus	16th class	870,360	32,625,990	29,673,265	12,356,180	612,005	60,267,160	10,620,160	70,887,320	3,914,851	74,802,171	2,200,000				77,002,171	1.65	2.05
Sutter	14th class	374,513	13,815,710	7,426,570	2,622,830	23,465	22,444,200	1,312,615	23,756,815	2,559,200	26,316,015	818,000			1,190.79	26,317,205	1.60	1.65
Tehama	36th class	1,308,458	11,079,575	2,958,325	4,443,710	3,853	19,067,330	1,816,710	20,884,040	3,867,172	24,751,212	1,000,000				25,751,212	1.75	2.15
Trinity	11th class	269,218	2,967,567	994,495	443,710		4,405,270	87,400	4,492,670	4,492,670		4,492,670				4,492,670	2.00	2.40
Tulare	11th class	269,218	2,967,567	994,495	443,710		4,405,270	87,400	4,492,670	4,492,670		4,492,670				4,492,670	2.00	2.40
Tuolumne	40th class	463,390	5,232,770	2,191,845	1,126,130		8,551,745	2,817,155	11,368,900	6,027,127	17,396,027	1,538,000				18,934,027	2.05	2.30
Ventura	23d class	585,456	18,082,091	5,119,894	3,191,569	3,500												

STATEMENT No. 12.

Valuation of Real and Personal Property, and the Rate of Taxation (for State Purposes) on Each One Hundred Dollars, from the Organization of the State Government to the Year 1926, inclusive. (Table Revised and Corrected in 1910.)

Year	Total assessed value of property in California	Value of personal property including money	Percentage of personal property	State rate of taxation
1850	\$57,670,689	\$13,968,797	24.22	.50
1851	49,231,052	20,935,116	42.52	.65
1852	64,579,375	24,213,395	37.49	.65
1853	95,335,646	33,654,000	35.32	.60
1854	111,191,630	39,040,428	35.11	.60
1855	103,887,193	34,858,319	33.56	.60
1856	115,007,440	40,942,699	35.60	.70
1857	126,059,461	59,149,630	46.92	.70
1858	125,955,877	54,185,728	43.01	.60
1859	131,060,279	56,580,344	43.17	.60
1861	148,193,540	68,369,383	46.06	.60
1862	147,811,617	73,350,591	49.62	.60
1863	160,369,071	74,014,666	46.15	.77
1864	174,104,955	80,496,645	46.23	.92
1865	179,164,730	78,117,375	43.60	1.20
1866	183,531,312	79,782,436	43.47	1.15
1867	200,368,826	92,490,635	46.15	1.13
1868	212,205,339	100,105,600	47.17	1.13
1869	237,483,175	105,112,083	44.26	1.00
1870	260,563,879	104,723,592	40.19	.97
1871	277,538,134	108,001,588	38.90	.865
1872	267,868,126	86,074,230	32.13	.865
1873	637,232,823	219,942,323	34.51	.50
1874	528,747,043	118,425,520	22.20	.50
1875	611,495,197	210,779,127	34.46	.649
1876	618,083,315	199,243,292	32.07	.605
1877	595,073,177	140,431,866	23.60	.735
1878	586,953,022	128,780,824	21.77	.63
1879	584,578,036	118,304,451	20.23	.55
1880	549,142,610	112,325,850	20.45	.625
1881	666,399,985	174,514,906	26.18	.64
1882	659,835,762	160,058,309	24.24	.655
1883	608,555,960	134,048,617	22.02	.506
1884	765,729,430	167,338,644	21.85	.497
1885	821,078,767	166,394,997	20.26	.452
1886	859,512,384	172,760,681	20.09	.544
1887	817,445,729	152,889,567	18.70	.56
1888	956,740,805	165,663,387	17.31	.608
1889	1,107,952,700	173,273,458	10.63	.504
1890	1,111,550,979	170,661,836	15.35	.722
1891	1,101,137,290	169,489,475	15.39	.58
1892	1,242,300,434	190,163,597	15.30	.446
1893	1,275,678,822	186,579,990	14.62	.434
1894	1,216,380,398	173,509,311	14.26	.576
1895	1,204,347,291	162,641,812	13.50	.493
1896	1,132,512,903	157,050,570	13.87	.685
1897	1,264,973,043	187,676,729	14.84	.429
1898	1,089,373,316	152,449,506	13.99	.51
1899	1,132,230,221	158,694,274	14.01	.488
1900	1,193,961,761	218,138,436	18.27	.601
1901	1,217,648,863	228,664,981	18.78	.498
1902	1,241,359,555	236,208,276	19.03	.48
1903	1,290,238,964	251,112,343	19.46	.382
1904	1,597,944,240	312,220,698	19.54	.561
1905	1,545,698,785	282,409,057	18.27	.535
1906	1,624,023,172	281,852,033	17.35	.49
1907	1,594,231,577	270,632,329	16.97	.476
1908	1,879,950,692	336,156,302	17.35	.445
1909	1,990,256,945	329,131,342	16.54	.40
1910	2,439,566,433	336,841,396	15.04	.364
1911	2,372,944,301	334,294,790	14.09	.353
1912	2,602,344,933	393,093,875	15.10	.05
1913	2,919,855,033	441,353,450	15.11	.044
1914	3,114,821,281	542,178,904	17.41	.042
1915	3,232,981,478	543,809,923	16.82	.039
1916	3,314,492,798	578,775,844	17.46	None
1917	3,577,877,764	765,607,899	21.40	None
1918	3,717,087,414	845,366,375	22.74	None
1919	3,806,257,623	898,537,594	23.60	None
1920	4,069,449,770	1,009,278,448	24.80	None
1921	4,551,583,324	1,184,286,428	26.02	None
1922	4,921,786,485	1,271,185,663	25.83	None
1923	5,135,925,963	1,247,706,973	24.29	None
1924	5,716,785,815	1,445,219,741	25.28	None
1925	6,657,797,880	1,049,939,540	15.77	None
1926	7,030,634,535	956,578,932	13.60	None
1926	7,112,547,132	914,992,972	12.86	None

EXPLANATION.—The excessive increase in personal property for 1913 over 1912 is due to Los Angeles, San Francisco and other counties assessing franchises as personal property and Kern County switching approximately \$18,000,000 in oil wells from real estate and improvements to personal property. In 1914 Kern County returned the oil well assessments to the real estate and improvements column on her rolls.

STATEMENT No. 15.

Showing Collection of Taxes as Levied by the State Board of Equalization under Section 14, Article XIII, of the Constitution, for the Year Ending June 30, 1925.

	Total taxes levied	Total taxes collected	Penalties collected	Taxes delinquent	Penalties delinquent	Total delinquency	Duplications and illegal levies	Lieu taxes	Taxes collected on 1924 assessment roll during 75th fiscal year	Paid by allowance of credit
I. Public service corporations taxed on percentage basis:										
Railroad companies (steam)	\$13,093,434 04	\$13,093,224 04	\$205,053 02	\$210 00	\$26 25	\$236 25				
Railroad companies (electric)	3,185,169 52	3,185,169 52	11 81							
Gas and electric companies	8,598,900 70	8,585,607 89	146 34	786 52	98 31	884 83	\$3,540 84			\$8,905 45
Telephone and telegraph companies	2,489,505 92	2,484,086 26	124 50	69 11	6 70	75 81	5,400 55			
Car companies	323,245 20	322,916 52					328 68			
Express companies	106,775 08	106,775 68								
National banks	1,483,915 02	1,473,908 35	687 73	9,209 30	1,151 17	10,360 47	284 14			433 23
State and savings banks	2,652,845 66	2,632,680 55	767 51	3,815 46	476 92	4,292 38	16,349 65			
Insurance companies	4,411,476 25	4,398,884 63	2,976 84	6,339 32	781 99	7,181 31	25,413 63			10,778 67
II. Public service corporations 'not operating taxed on franchise':										
Railroad companies	1,364 00	1,292 00	5 40	72 00	9 00	81 00				
Gas and electric companies	852 00	836 00	12 00	16 00	2 00	18 00				
Telephone and telegraph companies	404 00	348 00	3 20	48 00	6 00	54 00	8 00	\$16 00		
Insurance companies	336 00	276 00	3 00	60 00	6 60	66 60		24 00		
State banks	48 00	48 00								
III. General corporations (franchise taxes):										
Oil companies	995,066 00	993,076 00	660 60	1,914 00	224 20	2,138 20		3,056 00	\$76 00	
Water companies	68,940 00	68,504 00	204 10	416 00	52 00	468 00		56 00	8 00	
Mining companies	41,158 00	40,114 00	174 30	996 00	110 40	1,106 40		320 00	32 00	
Building and loan companies	82,260 00	82,076 00	211 40	12 00	1 20	13 20		544 00		
General corporations including all mercantile and all others not named above	2,698,326 00	2,669,924 00	8,557 90	26,494 00	2,996 00	29,490 00	464 00	11,056 00	1,244 00	200 00
Totals	\$40,234,051 99	\$40,109,847 44	\$219,599 65	\$50,517 71	\$5,948 74	\$56,466 45	\$51,989 49	\$15,072 00	\$1,360 00	\$20,367 35

Total taxes and penalties collected on 1924 assessment roll during seventy-sixth fiscal year.

\$40,339,447 09

Total lieu taxes collected in connection with corporations reviving

15,072 00

Total collections 1924 assessment

\$40,344,519 09

STATEMENT No. 14.

Values of Property in and Indebtedness of Each County for the Year 1926 and Rates of Taxation. (No Rate for State Purposes This Year.)

Counties	Classification	Number of acres of land assessed	Value of real estate	Value of improvements on real estate	Value of personal property	Money and solvent credits	Value of nonseparable property	Value of property assessed on operative roll	Total value of property as returned by county auditors	Value of railroads as assessed by State Board of Equalization	Grand total of all property	Funded debt	Floating debt with estimated interest	Total county indebtedness	Total county rate of taxation on each \$100 (No state rate)
Inside Outlets															
Alameda	3d class	437,477	\$178,900,745	\$138,140,245	\$59,406,238	\$1,232,530	\$377,743,838	\$45,775,761	\$423,519,399	\$9,326,355	\$433,045,954	\$2,677,000.00	\$655,354.79	\$3,332,354.79	\$1.88
Alpine	35th class	50,128	553,130	112,215	57,761		723,086	176,836	800,722		800,722		7,339.29	7,339.29	1.76
Amador	41st class	307,220	3,908,515	1,893,395	864,792	1,376	6,665,048	591,445	7,256,493	450,184	7,706,677				2.00
Butte	23d class	915,882	24,165,040	7,440,430	4,802,140	793	34,409,475	2,490,798	36,900,273	5,804,897	42,705,170	1,020,000.00		1,020,000.00	2.60
Calaveras	42nd class	4,633,644	4,939,810	1,000,015	100		7,047,940	617,390	7,665,330	1,332,186	9,000,516				2.60
Colusa	63rd class	16,004,345	3,222,340	57,685	22,419,363	57,685	22,419,363	490,995	22,910,358	4,129,265	27,039,623	743,000.00		743,000.00	1.80
Contra Costa	11th class	439,200	32,309,415	31,345,740	26,805,480	2,825	96,148,520	4,742,840	101,891,360	10,040,934	111,932,294	2,061,000.00		2,061,000.00	1.59
Del Norte	54th class	220,697	9,000,487	605,085	710,875	1,072	10,327,975	33,600	10,361,575	10,361,575	10,361,575				2.30
El Dorado	48th class	676,393	7,231,000	1,306,740	2,640		10,408,650	979,900	11,388,550	1,691,434	13,079,974	80,000.00		80,000.00	2.20
Fresno	2,178,000	95,020,245	43,484,017	21,740,133	207,018		106,558,333	21,021,190	128,580,433	16,177,535	144,757,968	4,280,000.00		4,280,000.00	1.75
Gentry	38th class	405,002	17,414,000	2,982,140	3,189,022	7,000	23,561,071	680,885	24,241,956	4,475,039	28,717,005				1.38
Humboldt	29th class	1,702,470	35,146,805	7,787,130	8,550,000	108,280	51,930,240	1,032,001	52,962,241	3,583,724	56,545,965				2.13
Imperial	17th class	1,01,827	28,895,287	3,230,606	7,873,867		43,999,820	3,827,626	47,827,446	5,910,114	53,747,560	1,777,300.00	43,571.35	1,821,871.35	1.90
Inyo	17th class	416,000	1,282,230	2,763,200	1,290,000		5,345,430	1,087,014	6,432,444	1,087,014	7,519,458				1.50
Kern	17th class	4,216,135	113,415,772	20,310,932	33,449,914	129,005	163,234,670	13,515,370	176,750,040	16,813,527	193,563,567	201,607,763		1,580,000.00	1.13
King	24th class	852,548	17,275,885	4,250,130	2,874,207	10,180	24,438,462	609,537	25,047,999	4,207,716	29,255,715	375,000.00		375,000.00	2.04
Lake	31st class	397,819	6,085,105	1,791,400	761,160	5,480	8,646,215	33,620	8,680,835	8,680,835	8,680,835	7,500.00		7,500.00	1.04
Lassen	14th class	1,051,000	8,215,382	2,001,945	4,141,592		14,368,919	1,717,587	16,086,506	1,853,163	17,939,669				1.81
Los Angeles	1st class	1,240,138	1,331,333,130	728,673,425	391,590,745	17,187,005	2,672,130,725	284,348,889	2,956,479,614	31,188,002	2,987,667,616	6,535,000.00	2,009,590.58	8,544,590.58	1.039
Madera	37th class	862,130	17,784,700	3,610,640	2,147,910	3,435	23,546,335	2,027,870	25,574,205	4,413,814	30,000,000				1.43
Marina	24th class	303,625	13,146,230	2,807,600	2,430,675	220,295	18,203,410	1,301,770	19,505,180	2,540,608	22,045,788	1,250,000.00		1,250,000.00	2.24
Mariposa	53d class	419,212	3,104,631	382,390	757,741		4,064,362	51,107	4,115,469	1,347,625	5,463,094				2.50
Mendocino	28th class	1,807,873	17,382,550	3,680,720	4,434,232	30,843	25,514,218	1,510,078	27,024,296	3,620,256	30,644,552	33,300.00	5,271.17	37,915.17	2.40
Merrill	27th class	1,190,000	20,702,300	5,038,635	5,449,610	11,414	31,711,619	727,555	32,439,174	6,845,219	39,284,393	1,148,000.00		1,148,000.00	2.55
Modoc	24th class	782,768	5,115,545	1,459,620	1,890,417	28,479	7,571,051	341,410	7,912,461	1,890,801	9,803,262	360,000.00		360,000.00	2.38
Monterey	21st class	1,322,635	25,207,319	8,740,125	5,035,745		41,983,259	1,237,350	43,220,609	5,548,738	48,769,347				2.03
Muskegon	21st class	1,322,635	25,207,319	8,740,125	5,035,745		41,983,259	1,237,350	43,220,609	5,548,738	48,769,347				2.03
Nevada	40th class	406,402	3,201,245	2,336,355	1,230,700	46,780	6,941,690	1,317,581	8,259,271	1,434,342	9,693,613	480,000.00		480,000.00	1.85
Orange	10th class	410,000	103,340,065	34,881,080	17,167,915	214,380	152,611,450	16,365,000	168,976,450	8,853,774	177,830,224	1,128,000.00		1,128,000.00	1.35
Pacific	21st class	1,322,635	25,207,319	8,740,125	5,035,745		41,983,259	1,237,350	43,220,609	5,548,738	48,769,347				2.03
Plumas	50th class	562,981	8,386,117	1,111,100	6,235		12,511,902	5,005,100	17,517,002	2,034,720	19,551,722	75,100.00		75,100.00	2.00
Riverside	14th class	836,431	27,053,570	16,783,170	4,418,100	3,26,220	48,473,360	4,494,750	52,968,110	12,631,607	65,600,717	1,050,000.00		1,050,000.00	2.31
Santa Clara	7th class	70,673,000	14,000,000	10,000,000	8,000,000	10,000,000	40,000,000	10,000,000	50,000,000	10,000,000	60,000,000				2.14
San Benito	41st class	830,278	3,317,645	2,063,190	2,151,970	12,745	13,540,310	615,215	14,155,525	1,190,744	15,346,269	100,000.00		100,000.00	2.43
San Bernardino	9th class	2,631,044	38,401,440	23,013,190	8,327,031	74,990	72,154,774	13,919,072	86,073,846	23,729,360	109,803,206	1,050,000.00		1,050,000.00	2.68
San Diego	5th class	1,215,960	63,729,480	15,541,165	14,566,355	3,919,453	100,249,380	10,247,920	110,497,300	19,529,005	130,026,305				2.68
San Francisco	2d class	328,722,870	28,100,000	10,572,767	13,306,470	776,028,917	225,308,927	883,633,214	670,601	884,513,815	884,513,815				8.00
San Jose	8th class	862,635	61,029,290	2,160,035	7,815,061	283,850	70,014,243	7,434,111	77,448,354	9,981,313	87,429,667	1,150,000.00		1,150,000.00	2.16
San Luis Obispo	30th class	1,758,212	20,309,575	5,769,009	7,513,292	70,620	34,374,137	1,110,625	35,484,762	4,213,938	39,698,700				2.06
San Mateo	20th class	301,894	15,153,065	4,390,885	5,115,082	80,965	24,840,897	3,065,347	27,906,244	4,802,947	32,709,191				2.06
Santa Barbara	18th class	1,053,092	30,420,290	18,764,212	12,907,665	1,887,870	61,054,790	3,388,135	64,442,925	8,061,662	72,504,587	300,000.00		300,000.00	2.10
Santa Clara	6th class	756,117	36,433,435	42,401,175	11,452,870	148,133	90,178,875	10,173,355	100,352,230	5,616,607	106,000,000	210,000.00		210,000.00	1.75
Santa Cruz	26th class	755,133	12,014,310	7,014,290	2,103,470	71,416	22,400,335	1,313,770	23,714,105	2,605,188	26,319,293				2.13
Shasta	33rd class	1,511,048	9,903,315	2,721,180	2,580,485	6,610	15,208,659	6,617,169	21,825,828	4,369,846	26,195,674				2.30
Sierra	36th class	322,825	1,875,245	501,330	437,980		2,814,455	81,750	2,896,205	305,435	3,201,640				2.00
Solano	13th class	11,536,225	13,560,520	4,178,690	4,178,690		21,924,120	2,426,849	24,350,969	2,075,506	26,426,475				2.15
Sonoma	19th class	515,860	12,984,345	8,901,880	4,092,055	15,103	30,985,885	1,649,003	32,634,888	4,862,680	37,497,568	90,000.00		90,000.00	1.83
Sonoma	11th class	932,230	24,590,660	13,451,575	5,029,099	97,815	43,090,810	2,171,212	45,262,022	5,682,408	50,944,430	1,442,000.00		1,442,000.00	2.06
Stanislaus	40th class	301,894	15,153,065	4,390,885	5,115,082	80,965	24,840,897	3,065,347	27,906,244	4,802,947	32,709,191				2.06
Sutter	41st class	374,534	12,902,965	3,011,720	2,169,695		18,084,180	504,488	18,588,668	2,814,348	21,403,016	700,000.00		700,000.00	1.10
Tehama	18th class	1,445,008	13,966,135	3,065,350	3,814,445	41,139	19,286,150	1,045,593	20,331,743	2,091,811	22,423,554	92,000.00		92,000.00	1.91
Tulare	24th class	279,716	18,180,345	4,052,190	4,180,900	12,110	26,383,285	8,908,410	35,291,695	12,856,178	48,147,873	1,025,000.00		1,025,000.00	2.25
Tulare	11th class	1,446,803	41,287,230	19,400,970	7,721,005		68,709,205	2,911,300	71,620,505	8,611,100	80,231,605				2.40
Tulare	41st class	431,000	5,089,340	2,081,090	1,821,224		8,791,664	2,911,300	11,702,964	611,630	12,314,594				2.32
Yuba	23d class	396,536	49,035,170	11,575,725	3,175,455	74,450	66,771,798	4,181,080	70,952,878	7,688,132	78,641,010				2.27
Yuba	10th class	297,916	18,180,345	4,052,190	4,180,900	12,110	26,383,285	8,908,410	35,291,695	12,856,178	48,147,873				2.40
Yuba	40th class	366,558	9,054,255	4,264,960	3,308,920	17,310	16,702,145	1,390,440	18,092,585	2,115,955	20,208,540				2.40
Totals															
		51,571,102	\$3,391,247,723	\$1,714,794,654	\$875,296,341	\$39,490,631	\$6,021,030,340	\$708,667,261	\$6,729,697,601	\$122,900,322	\$7,412,547,123	\$131,335,000.00	\$3,778,859.27	\$135,013,859.27	2.40

Total collections as shown by the various assessment rolls during the fiscal year ending June 30, 1925:

Taxes and penalties collected on 1912 assessment roll	\$141 00
Taxes and penalties collected on 1913 assessment roll	22 50
Taxes and penalties collected on 1914 assessment roll	39 38
Taxes and penalties collected on 1915 assessment roll	123 99
Taxes and penalties collected on 1916 assessment roll	188 10
Taxes and penalties collected on 1917 assessment roll	490 90
Taxes and penalties collected on 1918 assessment roll	316 65
Taxes and penalties collected on 1919 assessment roll	102 00
Taxes and penalties collected on 1920 assessment roll	308 99
Taxes and penalties collected on 1921 assessment roll	680 336 43
Taxes and penalties collected on 1922 assessment roll	935 611 50
Taxes and penalties collected on 1923 assessment roll	923 240 05
Taxes and penalties collected on 1924 assessment roll	40 344 319 09
Taxes collected on 1925 assessment roll during seventy-sixth fiscal year	7 681 00
Total taxes and penalties reported received by State Treasurer	\$42 286 142 58
Total taxes and penalties received according to record of assessment rolls	42 286 134 58
Error of \$8.00 occurred in ordering 1923 taxes into treasury	\$8 00

Collections on 1924 petroleum and gas assessment roll during seventy-sixth fiscal year:

Total levy	\$135 835 11	Total 1924 petroleum and gas charges collected	\$133 805 52
Amount collected	133 805 52	Total penalties collected	277 06
Amount of taxes unpaid	\$2 029 59	Total collections on 1924 assessment roll	\$134 083 18
Amount penalties unpaid	246 63	Total collections on 1920 assessment roll	12 48
Total amount unpaid	\$2 276 22	Total collections on 1922 assessment roll	1 99
		Total collections on 1923 assessment roll	314 38
		Total actual collections	\$134 412 03

Total amount reported received by State Treasurer

Total actual collections

Five cent error occurred in ordering taxes into state treasury

\$0 05

STATEMENT No. 16.

Total Collection of Taxes as Levied by the State Board of Equalization under Section 14, Article XIII, of the Constitution, for the Year Ending June 30, 1926.

	Total taxes levied	Total taxes collected	Penalties collected	Taxes delinquent	Penalties delinquent	Total delinquency	Duplications and illegal levies	Lieu taxes	Taxes collected on 1925 assessment roll during 76th fiscal year	Paid by allowance of credit on moneys heretofore paid
I. Public service corporations taxed on percentage basis:										
Railroad companies (steam)	\$12,138,483 52	\$12,137,929 08	\$270 34	\$554 44	\$69 30	\$625 74				
Railroad companies (electric)	3,133,353 92	3,133,353 92							\$450 00	
Gas and electric companies	10,035,903 62	10,035,163 70	166 51	289 92	36 24	326 16				
Telephone and telegraph companies	2,775,018 94	2,774,789 28	487 11	229 66	28 70	258 36				
Car companies	322,967 78	322,967 78	77							
Express companies	97,127 38	97,127 38								
National banks	1,535,026 66	1,517,203 15	324 96	11,480 25	1,337 95	12,838 20	\$861 12			\$0,082 14
State and savings banks	2,787,755 56	2,770,235 64	1,514 49	9,978 46	1,161 51	11,139 97	6,096 74			1,444 72
Insurance companies	4,342,488 89	4,325,397 58	6,620 23	837 22	53 74	890 96	16,254 09			
II. Public service corporations (not operating taxed on franchise):										
Railroad companies	1,188 00	1,172 00	4 40				16 00			
Gas and electric companies	1,004 00	980 00	16 80	24 00	2 40	26 40				
Telephone and telegraph companies	332 00	316 00	60	16 00	2 00	18 00			48 00	
State and savings bank	64 00	16 00								
National banks	80 00	80 00								
Insurance companies	408 00	360 00	2 40	48 00	6 00	54 00				
III. General corporations (franchise taxes):										
Oil companies	1,093,884 00	1,074,556 00	653 60	1,044 00	125 90	1,169 90	18,256 00	\$224 00	28 00	
Water companies	70,104 00	69,378 00	164 30	470 00	53 50	523 50	240 00	120 00	16 00	
Mining companies	36,532 00	34,582 00	293 30	1,138 00	129 90	1,561 20	800 00	416 00	12 00	
Building and loan corporations	106,132 00	106,152 00	108 65					8 00		
General corporations including all mercantile and all others not named above	2,642,608 00	2,574,622 00	9,077 50	28,010 00	3,317 00	31,327 00	32,846 00	11,708 00	7,130 00	
Totals	\$41,121,082 27	\$40,976,381 51	\$19,705 96	\$54,119 95	\$6,344 14	\$60,464 09	\$75,369 95	\$12,470 00	\$7,684 00	\$7,526 85

Total taxes and penalties collected on 1925 assessment roll during seventy-seventh fiscal year.

\$40,996,087 47

12,476 00

Total collections on 1925 assessment roll

\$41,008,563 47

STATEMENT NO. 16-A--Continued.
 Collections Under Motor Vehicle Fuel License Act, Chapter 277, Laws of 1923, Effective October 1, 1923.

	Second quarter, 1923			Third quarter, 1923			Fourth quarter, 1923			First quarter, 1924			Total tax levied	Total tax paid	Total tax unpaid
	Amount of tax levied	Amount of tax paid	Amount of tax unpaid	Amount of tax levied	Amount of tax paid	Amount of tax unpaid	Amount of tax levied	Amount of tax paid	Amount of tax unpaid	Amount of tax levied	Amount of tax paid	Amount of tax unpaid			
A. J. Grayson				3 21	3 21								3 21	3 21	
American Oilfield Company	8253 82	8253 82		8306 96	8306 96		8297 28	8296 28		8222 10	8222 10		31,882 16	31,882 16	
A. M. Hall	124 28	124 28		124 28	124 28		124 28	124 28		122 89	122 89		485 77	485 77	
Associated Oil Company	440,079 06	440,079 06		440,127 44	440,127 44		423,942 00	423,942 00		405,640 87	405,640 87		1,728,738 40	1,728,738 40	
Atlas Refining Company	2,149 69	2,149 69		2,149 69	2,149 69		2,125 20 00	2,125 20 00		2,080 00	2,080 00		8,508 58	8,508 58	
Brown Bros. Company	18,784 12		18,784 12	10,237 83		10,237 83	7,489 15		7,489 15			7,489 15	35,463 10		35,463 10
B. C. McCreary				2 00		2 00							2 00		2 00
Bertina M. Hartwell				1 08		1 08							1 08		1 08
Burr Stearns Mining Company				3 21		3 21							3 21		3 21
California Petroleum Corporation	33 84	33 84		12,466 53	12,466 53		12,022 60	12,022 60		12,434 58	12,434 58		45,727 33	45,727 33	540 25
California Petroleum Refining Co., Inc.	8,848 42	8,848 42	240 20	12,466 53	12,466 53		12,022 60	12,022 60		12,434 58	12,434 58		45,727 33	45,727 33	540 25
California Petroleum Corp. of California				4,787 47	4,787 47		4,787 47	4,787 47		4,787 47	4,787 47		19,052 84	19,052 84	
California Petroleum Refining Co.	6,629 17	6,629 17		5,313 64	5,313 64		5,313 64	5,313 64		5,313 64	5,313 64		21,689 95	21,689 95	
Capital Crude Oil Company	1,914 02	1,914 02		838 16	838 16		1,111 15	1,111 15		838 16	838 16		3,862 54	3,862 54	
Central Oil Company	79 20	79 20		79 20	79 20		185 48	185 48		185 48	185 48		352 12	352 12	
C. C. Brownell	90 00	90 00		4 27	4 27		7 92	7 92		12 84	12 84		34 23	34 23	
Clayton Oil Company	358 26	358 26		358 26	358 26		358 26	358 26		358 26	358 26		1,435 04	1,435 04	
DeSoto Petroleum and Refining Company	357 80	357 80		358 26	358 26		358 26	358 26		358 26	358 26		1,435 04	1,435 04	
Donovan Oil Company	20,616 95	15,737 17	11,859 78	23,063 71	10,814 43	3,548 28	18,249 82	18,249 82		18,249 82	18,249 82		78,046 58	72,128 82	14,608 94
East West Refining Company				80 10	80 10		80 10	80 10		80 10	80 10		324 40	324 40	
Edwin T. Smith				10 80	10 80		10 80	10 80		10 80	10 80		43 60	43 60	
Fake Oil Refinery	11,977 26	11,977 26		10,945 62	10,945 62		8,846 82	8,846 82		8,846 82	8,846 82		38,528 38	38,528 38	
Flowing Crude Oil				3 21	3 21								3 21	3 21	
F. J. Holman	87 16	87 16		87 16	87 16		87 16	87 16		87 16	87 16		349 12	349 12	
Fullerton Oil Company	124,380 20	124,380 20		103,327 48	103,327 48		101,105 91	101,105 91	98	145,948 78	145,948 78		633,820 00	633,820 00	
General Petroleum Corporation	25,517 02	25,517 02	1,359 24	31,077 49	31,077 49		31,077 49	31,077 49		31,077 49	31,077 49		124,561 99	124,561 99	1,359 24
Gilbert Petroleum Corporation				103 70	103 70		177 45	177 45		177 45	177 45		4,931 45	4,931 45	
Graham Oil Company	101 49	101 49		101 49	101 49		101 49	101 49		101 49	101 49		418 01	418 01	
Harvey Refining Company	33,473 18	33,473 18		33,238 86	33,238 86		33,237 58	33,237 58		63,927 92	63,927 92		150,871 54	150,871 54	
Central Refining Company	1,150 10	1,150 10	1,903 14										2,458 00		2,458 00
H. E. Rahn				20 78	20 78		40 80	40 80		40 80	40 80		172 38	172 38	
S. H. McCreary				11,925 05	11,925 05		11,925 05	11,925 05	41 90	11,925 05	11,925 05		47,928 33	47,928 33	
Herold Gasoline Company	82,717 89	82,717 89		88,836 60	88,836 60		88,836 60	88,836 60		88,836 60	88,836 60		341,316 10	341,316 10	
Hubbly Oil Company	29 60	29 60		11,925 05	11,925 05		11,925 05	11,925 05		11,925 05	11,925 05		47,928 33	47,928 33	
Imperial Consolidated Oil Company	545 48	545 48		610 40	610 40		610 40	610 40		610 40	610 40		2,458 00	2,458 00	
Irish Refining Company	9,925 76	9,925 76	1,836 00	4,717 37	4,717 37	740 37	4,717 37	4,717 37		4,717 37	4,717 37		19,382 90	19,382 90	740 37
Inter-State Refining Company				2,121 51	2,121 51		193 60	193 60		193 60	193 60		846 14	846 14	
James T. Hawkins				100 69	100 69								403 37	403 37	
Junco Oil Company	43,596 94	43,596 94		49,819 14	49,819 14		34,670 12	34,670 12		32,782 63	32,782 63		161,211 83	161,211 83	
K. C. C.				4 24	4 24		4 24	4 24		4 24	4 24		17 14	17 14	
Latin Petroleum Corporation	907 24	907 24		28,916 74	28,916 74		43,952 64	43,952 64		33,777 79	33,777 79	27,215 67	111,211 83	88,788 74	27,215 67
Lebanon Petroleum Corporation				1 08	1 08								4 24	4 24	
Kern Refining Oil Company	39,843 08	39,843 08		35,727 39	35,727 39		4 32	4 32		4 32	4 32		14 84	14 84	
Marathon Petroleum Products Company				23,877 20	23,877 20		23,877 20	23,877 20		23,877 20	23,877 20		95,559 20	95,559 20	
Marine Butane Oil Company				21,064 95	21,064 95	144 21	21,064 95	21,064 95		21,064 95	21,064 95		84,660 30	84,660 30	144 21
Marine Butane Oil Company				2 21	2 21								8 84	8 84	
Marine Refining Company							69 82	69 82		69 82	69 82		278 56	278 56	
Midway Oil Company	2,511 06	2,511 06		37,395 86	37,395 86		37,395 86	37,395 86		37,395 86	37,395 86		149 14	149 14	
Mineral Oil Company	26,984 84	26,984 84		8,278 38	8,278 38		8,020 07	8,020 07		7,778 94	7,778 94		2,511 06	2,511 06	
Navy Oil Company	7,965 40	7,965 40		8,278 38	8,278 38		8,020 07	8,020 07		7,778 94	7,778 94		2,511 06	2,511 06	
Nevada Crude Oil Company													20 20	20 20	
N. C. Field Gasoline Corporation	175 69	175 69		98 82	98 82		98 82	98 82		98 82	98 82		392 48	392 48	
O. D. Geller Refining Company	52,399 62	52,399 62		25,035 81	25,035 81		18,098 82	18,098 82	1,087 17	218 89	218 89		96,477 95	96,477 95	1,087 17
Old Crude Oil Company	251 72	251 72		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80		1,379 83	1,379 83		1,379 83	1,379 83		1,379 83	1,379 83		5,519 62	5,519 62	
Old Crude Oil Company	1,669 48	1,669 48		4,788 68	4,788 68		4,788 68	4,788 68		4,788 68	4,788 68		19,155 88	19,155 88	
Old Crude Oil Company	1,221 80	1,221 80													

Total collections as shown by the various assessment rolls during the fiscal year ending June 30, 1926:

Taxes and penalties collected on 1912 assessment roll	\$5 25	
Taxes and penalties collected on 1913 assessment roll	33 75	
Taxes and penalties collected on 1914 assessment roll	247 51	
Taxes and penalties collected on 1915 assessment roll	111 76	
Taxes and penalties collected on 1916 assessment roll	38 03	
Taxes and penalties collected on 1917 assessment roll	326 63	
Taxes and penalties collected on 1918 assessment roll	365 33	
Taxes and penalties collected on 1919 assessment roll	1 075 77	
Taxes and penalties collected on 1920 assessment roll	1 172 48	
Taxes and penalties collected on 1921 assessment roll	2 203 466 11	
Taxes and penalties collected on 1922 assessment roll	2 113 754 22	
Taxes and penalties collected on 1923 assessment roll	1 375 388 39	
Taxes and penalties collected on 1924 assessment roll	12 188 33	
Taxes and penalties collected on 1925 assessment roll	41 008 503 47	
Total taxes collected on 1926 assessment roll during seventy-seventh fiscal year	2 762 14	
Total taxes and penalties received according to record of assessment rolls	\$47,355,511 27	
Total taxes and penalties reported received by State Treasurer	47,355,511 17	\$0 10
Error of 10 cents occurred in ordering 1925 taxes into the treasury		
Collections on 1925 petroleum and gas assessment roll during seventy-seventh fiscal year:		
Total levy	\$126,424 02	
Amount collected	124,248 30	
Amount of taxes unpaid	\$2,175 72	
Amount of penalties unpaid	286 14	
Total amount unpaid	\$2,461 86	
Total 1925 petroleum and gas charges collected	\$124,248 30	
Total penalties collected	113 51	
Total collections on 1925 assessment roll	\$124,361 81	
Total collections on 1921 assessment roll	43 64	
Total collections on 1922 assessment roll	49 71	
Total collections on 1923 assessment roll	37 08	
Total collections on 1924 assessment roll	334 46	
Total actual collections	\$124,826 70	

STATEMENT No. 17.

Bond Refunds Paid to Counties and Municipalities Under Chapter 335, Statutes of 1911.

TABLE I. BOND REFUNDS PAID TO COUNTIES FOR THE YEARS 1924-1925 AND 1925-1926.

County	1924-1925			1925-1926		
	Refunds paid for county purposes	Refunds paid for school districts	Total refund	Refunds paid for county purposes	Refunds paid for school districts	Total refund
Alameda.....		\$11,012 18	\$11,012 18		\$10,504 55	\$10,504 55
Contra Costa.....	\$1,602 29	976 27	2,578 56	\$1,494 64	1,158 60	2,653 24
Fresno.....		873 52	873 52		782 44	782 44
Glenn.....		1,081 90	1,081 90		1,163 33	1,163 33
Humboldt.....		141 88	141 88		125 82	125 82
Imperial.....		1,581 42	1,581 42		1,142 54	1,142 54
Inyo.....		374 33	374 33		195 76	195 76
Kern.....	7,553 18	74 04	7,627 22	7,718 53		7,718 53
Lake.....	22 94		22 94	22 87		22 87
Los Angeles.....	5,224 44	12,137 50	17,361 94	6,158 57	33,630 86	39,789 43
Marin.....		529 33	529 33		407 73	407 73
Mendocino.....	701 19		701 19	643 80		643 80
Monterey.....		267 55	267 55			
Napa.....		292 46	292 46		293 70	293 70
Placer.....		665 52	665 52		682 20	682 20
Plumas.....	2,705 73	27 67	2,733 40	2,875 76	41 50	2,917 26
Riverside.....	1,627 12	3,852 45	5,479 57	3,148 12	3,113 98	6,262 10
Sacramento.....	14,486 67	345 91	14,832 58	15,150 75		15,150 75
San Benito.....		57 02	57 02		57 28	57 28
San Bernardino.....		7,635 75	7,635 75		7,220 49	7,220 49
San Diego.....	2,020 03	2,197 24	4,217 27	3,381 03	4,203 85	7,584 88
San Joaquin.....	6,075 24	143 46	6,218 70	6,064 44	136 27	6,200 71
San Luis Obispo.....		706 07	706 07		251 14	251 14
San Mateo.....	644 96	1,077 99	1,722 95	570 52	1,070 26	1,640 78
Santa Barbara.....	235 12	322 31	557 43	220 33	250 50	470 83
Santa Clara.....	1,312 26	1,510 23	2,822 49	1,359 45	1,553 68	2,913 13
Siskiyou.....		7 80	7 80		8 48	8 48
Solano.....	2,433 17	374 56	2,807 73	2,433 73	248 93	2,682 66
Sonoma.....	3,115 28	747 69	3,862 97	2,499 96	531 58	3,031 54
Stanislaus.....		1,461 72	1,461 72		1,156 74	1,156 74
Tulare.....		2,431 22	2,431 22		2,135 26	2,135 26
Tuolumne.....		168 72	168 72		140 15	140 15
Ventura.....		614 44	614 44		633 61	633 61
Yuba.....		302 12	302 12		412 07	412 07
Totals.....	\$49,759 62	\$54,392 27	\$104,151 89	\$53,742 50	\$73,253 30	\$126,995 80

STATEMENT No. 17—Continued.

Bond Refunds Paid to Counties and Municipalities under Chapter 335, Statutes of 1911.

TABLE II. BOND REFUNDS PAID TO MUNICIPALITIES FOR THE YEARS 1924-1925 AND 1925-1926.

Cities	1924-1925			1925-1926		
	Operative assessment subject to past bond taxes	Past bond tax rate	Refund	Operative assessment subject to past bond taxes	Past bond tax rate	Refund
Alameda	\$2,192,385	\$0.1168	\$2,560 70	\$2,307,921	\$0.1042	\$2,404 85
Alhambra	1,623,376	.020	324 68	3,381,008	.030	1,014 20
Anaheim	542,208	.0414	224 46	596,765	.0287	171 28
Antioch	96,220	.0722	69 47	93,686	.0699	65 49
Arcata	50,905	.10	50 90	53,905	.10	53 90
Auburn	136,229	.035	47 68			
Azusa	249,000	.08807	219 29	297,196	.08377	248 96
Bakersfield	1,671,585	.03	501 48	1,683,400	.02	336 68
Belvedere	8,244	.54	44 52	5,810	.39	22 66
Benicia	100,760	.30	302 28	103,334	.30	310 00
Berkeley	3,880,473	.03	1,164 14	4,465,748	.020	893 14
Brawley	238,743	.0578	137 99			
Chico	245,206	.26	637 53	249,930	.26	649 82
Claremont	316,231	.061	192 80	366,703	.050	183 35
Cloverdale	31,031	.40	124 13	31,017	.22	68 24
Colton	882,515	.306	2,700 50	1,000,972	.231	2,312 25
Colusa	66,125	.28	185 14	66,160	.265	175 32
Compton	382,383	.01	38 24			
Corona	485,621	.14	679 87	355,366	.12	426 44
Coronado	168,769	.13	219 40	210,595	.12	252 71
El Centro	494,198	.1771	875 22	497,637	.07886	392 44
El Paso de Robles	219,097	.04	87 64	218,517	.04	87 40
Elsinore	177,430	.011	195 17	150,870	.106	159 92
Eureka	828,875	.09	745 99	828,875	.09	745 99
Fairfield	30,022	.30	90 07	26,441	.25	66 10
Ferrdale	6,160	.10	6 16	6,260	.20	12 52
Fresno	2,722,903	.0050	136 15	2,984,158	.0044	131 30
	2,795,783	.0440	1,230 15	3,056,988	.0393	1,201 40
Gilroy	161,696	.11	177 86	161,894	.10	161 89
Glendale	2,895,303	.01027526	297 50	3,455,038	.0084	290 22
Grass Valley	61,572	.1250	76 96	63,905	.1250	79 88
Gridley	61,170	.38	232 44	61,170	.38	232 44
Hanford	263,340	.075	197 50	293,080	.06	175 85
Hayward	289,176	.102	294 96	358,606	.060	200 81
Healdsburg	51,864	.205	106 32	51,337	.20	102 67
Hollister	126,365	.12	163 63			
Holtville	80,710	.28	225 99	80,710	.35	282 48
Imperial	137,986	.42	579 53	193,286	.47	908 44
Lemoore	74,325	.0886	65 85	76,060	.09	68 45
Lincoln	92,349	.24	221 63	93,916	.15	140 87
Livermore	220,322	.16	352 51	233,887	.14	327 44
Lodi	390,025	.1302	542 91	385,990	.135	521 08
Lompoc	158,703	.15	238 05	218,844	.15	223 27
Long Beach	7,499,831	.01411	1,019 99	6,194,990	.01371	849 32
	9,468,341	.01300	1,230 88	10,697,853	.01231	1,316 91
	153,153,486	.003726	5,706 49	181,242,757	.003543	6,421 23
	154,712,400	.021110	32,659 75	182,813,959	.019688	35,992 42
Los Angeles	164,564,266	.005942	9,778 41	200,547,034	.063841	128,031 23
	170,271,298	.071916	122,452 30	1,879,265	.006435	120 92
	1,761,789	.007056	124 31	1,615,100	.017202	277 83
	1,670,153	.018090	302 13			
Los Banos	90,290	.20	180 58	80,512	.10	80 51
Los Gatos	140,360	.045	63 16			
Madera	228,979	.16	366 36	227,692	.09	204 93
Mayfield	128,188	.41	525 75			
Merced	446,959	.09	402 27	504,624	.09	454 16
Mill Valley	104,150	.1769	232 44	123,850	.20	247 70
Modesto	667,804	.03	200 34	719,181	.03	215 75
Monrovia	648,885	.097	629 42	683,519	.087	504 67
Monterey	238,516	.08	190 81	243,499	.07	170 45
Mountain View	81,599	.67	546 71	120,850	.67	809 70
Napa	291,989	.0454	132 56	298,547	.0439	131 06
National City	626,218	.035	219 18	690,209	.025	172 55
Nevada City	338,857	.53	170 50			
Newman	83,625	.10	83 62	84,300	.10	84 30
Oakland	23,658,711	.0898	21,245 52	23,933,205	.0846	20,247 49
Oceanside	202,786	.13	263 62	200,604	.095	190 57
Ontario	911,843	.03	273 55	1,075,408	.03	322 62
Orange City	1,248,607	.068	849 04	1,455,596	.063	917 03
Oroville	322,036	.0515	165 84	467,017	.044	205 48
Oxnard	187,607	.28	525 29	191,833	.33	633 20
Pacific Grove	201,211	.065	130 79	219,877	.06	131 93
	164,395	.01	16 44	165,590	.02	33 12

STATEMENT No. 17—Continued.

Bond Refunds Paid to Counties and Municipalities under Chapter 335, Statutes of 1911.

TABLE II. BOND REFUNDS PAID TO MUNICIPALITIES FOR THE YEARS 1924-1925 AND 1925-1926—Continued.

Cities	1924-1925			1925-1926		
	Operative assessment subject to past bond taxes	Past bond tax rate	Refund	Operative assessment subject to past bond taxes	Past bond tax rate	Refund
Palo Alto	\$161,350	\$0 1407	\$227 01	\$279,046	\$0 0227	\$63 35
	4,502,042	.01	450 20	5,168,583	.01	516 87
Pasadena	5,257,008	.0060	315 42	5,896,788	.0020	117 94
	5,896,439	.0023	135 62	6,474,426	.0015	97 12
	4,015,105		182 34			
Petaluma	300,265	.02	60 05	315 457	.02	63 00
Piedmont	164,720	.172	283 32	343,710	.22	756 16
Pinole	104,765	.50	523 82	98,225	.50	491 13
Placerville	127,620	.15	191 43	124,070	.16	198 51
Pleasanton	72,044	.56	403 45	81,670	.45	367 52
Pomona	1,887,762	.0622	1,174 18	1,826,425	.0604	1,103 16
Porterville	418,965	.133968	561 27	369,793	.134228	496 37
Red Bluff	115,185	.07	80 63	120,860	.07	84 60
Redding	359,300	.218	783 27	582,688	.209	1,217 81
Redlands	1,243,190	.06	745 80	1,649,128	.03	494 74
Redondo Beach	2,085,811	.215	1,042 90	1,980,879	.05	990 44
Redwood City	280,122	.25	602 26	303,814	.14	425 33
Rio Vista	27,224	.25	68 06	29,240	.25	73 10
Riverside	2,448,860	.025	612 22	2,586,134	.02	517 23
Ross	45,718	.205	93 72	44,080	.19	83 75
Sacramento	11,099,597	.063	6,982 75	11,786,800	.0502	7,101 67
Sacramento	328,635	.19	624 40	331,465	.11	364 62
San Anselmo	130,875	.19	248 66	139,801	.17	237 06
	43,020	.11	47 32	46,295	.10	46 30
San Bernardino	3,314,939	.11	3,668 63	3,684,908	.12	4,421 88
San Bernardino	445,515	.210	955 58	457,492	.141	645 06
San Diego	9,008,975	.07906	7,122 50	10,138,080	.08441	8,557 57
San Jacinto	68,710	.50	343 55	71,820	.50	359 10
San Jose	1,344,658	.07	941 25	1,507,113	.064	964 55
	1,584,498	.011	174 20	1,795,453	.011	157 50
San Juan Bautista	2,720	.30	8 16	3,240	.39	9 72
San Leandro	173,675	.01	17 37	175,225	.01	17 52
	299,541	.0125	37 44	301,091	.01	30 11
San Luis Obispo	505,085	.306	1,545 55	510,912	.30	1,532 72
San Mateo	324,554	.045	141 11	326,054	.056	182 59
San Rafael	380,786	.0215	81 87	376,876	.02856	107 44
Santa Ana	2,217,360	.045	1,011 31	2,330,338	.046	1,071 95
Santa Barbara	2,479,488	.180	4,463 05	2,497,702	.18	4,495 86
Santa Clara	182,844	.277	506 47	195,666	.258	504 82
Santa Cruz	780,870	.16	1,249 39	782,485	.18	1,408 47
	1,857,738	.017	315 81	2,126,657	.005	318 99
Santa Monica	1,868,738	.0130	242 89	2,137,307	.015	320 59
	1,872,428	.02	374 49	2,141,357	.02	428 27
Santa Rosa	295,351	.14	553 49	531,797	.1334	709 41
Sausalito	247,583	.15	371 37	244,131	.14	341 78
Sebastopol	91,470	.24	219 53	93,714	.24	224 91
Selma	122,191	.16	195 50	122,136	.19	232 06
Sonoma	54,374	.235	127 78	50,543	.157	79 35
Stockton	33,059	.16	54 33	33,645	.16	53 83
	3,187,807	.019479	620 96	3,500,476	.0158586	555 12
Suisun City	65,109	.315	205 09	69,444	.31	187 38
Tulare	389,469	.09	250 52	389,569	.09	359 61
Turlock	136,961	.08	109 56	159,000	.08	127 20
Ukiah	72,645	.14	101 71	79,652	.11	87 62
Upland	426,800	.098	418 26	480,233	.103	494 64
Yacerville	67,505	.18	121 50	71,985	.19	136 77
Vallejo	967,671	.1139	1,102 16	992,671	.062	615 45
Venice	1,207,988	.65	604 00			
Vinalia	578,026	.1209	698 83	574,251	.11761	675 38
Watsonville	209,210	.11	230 12	238,775	.065	226 84
Watts	432,118	.06439	278 24	392,227	.09	235 34
Whitland	24,325	.35	85 14			
Whittier	1,569,291	.09811	864 03	1,007,191	.06789	683 79
Willits	124,453	.19	236 46	113,363	.15	170 04
Willows	142,548	.05	71 27	139,810	.10	130 81
Woodland	72,920	.1565	115 82			
Woodland	201,207	.12	241 45	210,713	.197	225 46
Yreka City	63,292	.28	177 21	63,311	.28	177 27
Yuba City	130,577	.10	130 57	145,068	.09	130 58
San Francisco	171,798,793	.00460	179,701 52	184,697,741	.00660	178,418 02
Sutter Levee District No. 1	796,024	.30	2,358 07	786,024	.42	3,301 39

STATEMENT No. 17—*Continued.*

TABLE 22.—*With Foreign Branches (See Instructions to the Controller for Statement No. 17.)*

Name	1914-15	1915-16
Barnett Manufacturing Company, Inc.	100,000.00	100,000.00

TABLE 23.—*Domestic Income Tax (See Instructions to the Controller for Statement No. 17.)*

Name	1914-15	1915-16
Barnett Manufacturing Company, Inc.	100.00	100.00
Total	100.00	100.00

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THIRTY-SECOND ANNUAL REPORT

OF THE

Building and Loan Commissioner

OF THE

State of California

1925

In Accordance with an Act of the Legislature, approved
April 5, 1911, to His Excellency

FRIEND WM. RICHARDSON
Governor of the State of California

A. E. FALCH
Building and Loan Commissioner



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925

PERSONNEL OF BUILDING AND LOAN COMMISSION—1925.

Commissioner—A. E. Falch-----25 Glenridge Ave., Los Gatos
Chief Deputy—T. M. Stensgaard-----
-----Lovejoy Apts., 228 So. Kenmore St., Los Angeles
Deputy—Moses Stern-----1219 25th Ave., San Francisco
Deputy—James L. Fields-----2141 Clinton Ave., Alameda
Secretary—Mrs. Anna Brann-----1175 Regent St., Alameda

OFFICES OF COMMISSION.

San Francisco—641 State Building, Civic Center.

Los Angeles—814 Pacific Finance Building.

BUILDING AND LOAN COMMISSIONERS—1893-1925.

George A. Fisher, San Francisco, Appointed May 31, 1893.

William A. Spalding, Los Angeles, Appointed May 31, 1893.

Frank H. Gould, Stockton, Appointed June 1, 1897.

W. A. Ryan, Los Angeles, Appointed June 1, 1897.

E. D. McCabe, Merced, Appointed December 22, 1898.

D. W. Field, Los Angeles, Appointed July 1, 1901.

Chas. M. Shortridge, San Jose, Appointed July 1, 1901.

J. P. Transue, Los Angeles, Appointed January 7, 1907.

Albert Lindley, Sacramento, Appointed January 7, 1907.

J. P. Transue, Los Angeles, Appointed January 2, 1911.

Chas. F. Curry, Sacramento, Appointed January 2, 1911.

Geo. S. Walker, San Jose, Appointed April 10, 1911.

Chas. R. Derrick, San Francisco, Appointed January 15, 1924.

A. E. Falch, Los Gatos, Appointed January 13, 1925.

LETTER OF TRANSMITTAL.

STATE OF CALIFORNIA,
OFFICE OF THE BUILDING AND LOAN COMMISSIONER,
SAN FRANCISCO, September 10, 1925.

To His Excellency, FRIEND WM. RICHARDSON,
Governor of California,
Sacramento, California.

SIR: In compliance with section 5 of the Building and Loan Commission Act, I have the honor to submit for your consideration the thirty-second annual report of this department, setting forth the operations and condition of the building and loan associations of California under my supervision, as reported by the associations during the seventy-sixth fiscal year of the state, ending June 30, 1925.

Respectfully submitted.

A. E. FALCH,
Building and Loan Commissioner.

ACKNOWLEDGEMENT.

The helpful spirit of cooperation, displayed by officers and directors of building and loan associations, has been of great value and assistance to the commissioner in the performance of the various duties of this bureau.

To the members of my staff, I also desire to express my appreciation for their loyal and efficient service. It is a pleasure to state that they have always been faithful to their trust and have made good in their work.

A. E. FALCH,
Commissioner.

REPORT

OF THE

BUREAU OF BUILDING AND LOAN SUPERVISION.

There never was a time in the history of California when the building and loan associations were in a better and safer condition than now; and this statement also applies to the financial growth of the associations.

The foundations for this strength and stability, prosperity and well-founded optimism for continued growth were not laid in a day. The work has been extending over a period of many years—ever since 1872 when the first building and loan association was founded in California. These foundations consist of wise and stringent laws; strict rules and regulations; thorough state supervision; competent management of associations by efficient and trustworthy officers and directors; cooperation between the bureau of building and loan supervision and the associations. The splendid and effective working of the building and loan system in California has often been commended by building and loan men in various parts of the United States and pointed to as an ideal model for other states to pattern after.

The California building and loan system may be best judged by the results that it has obtained. That there have been no failures among the building and loan associations during the past ten years ought to be a good test of strength. Add to this the fact that the legislature and the bureau of building and loan supervision are continually surrounding the investors in the associations with safeguards—it is safe to predict that this group of financial institutions will continue, even with greater efficiency than in the past, to perform its mission of encouraging men and women to accumulate savings and be thrifty, thus imbuing them with the desire of owning their own homes and instilling in them the principles of better living and better American citizenship.

FIGURES TELL STORY OF GROWTH.

The total assets of the 152 reporting associations amount to \$140,657,891.10, an increase of \$31,970,748.24 as compared with last year when the 138 associations, then reporting, had assets amounting to \$108,687,142.86. There are ten new associations, which were not required to make detailed reports on account of not having been in business more than six months prior to June 30, 1925; the assets of these associations amounted to \$469,922.39, which would make the total assets of all the 162 California associations, now licensed to do business, \$141,127,913.49. This does not take into consideration \$5,234,741.67 in California assets of the one foreign association licensed to do business in this state.

According to the first report of bureau of building and loan supervision, the assets of the 137 associations reporting in 1894 amounted to \$20,820,082.18. This indicates that there has been an increase in assets of \$119,837,808.82 since that year, which is no mean record. Between the years of 1894 and 1906 there were six yearly increases and six yearly decreases in the assets. But since 1906 every year has shown increased assets; it is true that between the years 1907 and 1920, each year did not show an increase in assets as compared with its predecessor, but the fact that there were no decreases indicated the forward movement that had entered building and loan business.

Beginning with the year 1920 the building and loan assets have been increasing by leaps and bounds, even faster than the most enthusiastic friend could have predicted. The increase from \$47,851,294.44 assets in 1920 to \$140,657,891.10 assets in 1925; the showing that the increase in the 1925 assets, as compared with the 1924 assets, exceeded by \$1,529,664.81 the total assets ten years ago; these are facts which indicate that building and loan associations are firmly established financial institutions.

In 1922 the total assets of all building and loan associations, for the past fifty years, amounted to \$64,732,760.05. The increase from 1922 to 1925 has amounted to \$75,925,131.05, showing that the building and loan business has made a larger growth in the past three years by over \$11,192,371 than in the fifty years preceding.

This record should be a source of satisfaction to the painstaking officers and directors of associations, whose earnest and industrious efforts are largely responsible for the well-placed confidence shown by the investing public in building and loan associations.

CHANGES IN ASSETS SINCE 1894.

The following are the changes in assets, as well as in the total roll and number reporting since 1894, the year when the first report was made by the bureau of building and loan supervision:

CHANGES IN TOTAL ROLL, NUMBER OF ASSOCIATIONS REPORTING AND GROSS ASSETS, SINCE ORGANIZATION OF BUILDING AND LOAN COMMISSION.

The following table shows the changes in assets, total roll and number associations reporting, since May 31, 1894, the date of the first annual report, to June 30, 1925.

Years	Total Associations	Associations Reporting	Assets	Increase
1894.....	146	137	\$20,820,082 18	
1895.....	153	144	21,500,520 01	\$680,437 83
1896.....	153	147	21,470,309 86	*30,210 15
1897.....	155	151	21,791,928 81	321,618 95
1898.....	157	148	20,721,226 72	*1,070,702 09
1899.....	159	151	20,285,454 24	*435,772 48
1900.....	157	148	18,935,883 76	*1,349,570 48
1901.....	153	138	17,881,576 70	*1,054,307 06
1902.....	151	138	18,190,867 58	309,290 88
1903.....	146	133	19,865,852 02	1,674,984 44
1904.....	141	126	21,306,042 32	1,440,190 30
1905.....	142	117	22,586,871 87	1,280,829 55
1906.....	131	106	19,228,938 88	*3,357,932 99
1907.....	125	107	19,522,896 86	293,957 98
1908.....	120	107	19,635,667 94	112,771 08
1909.....	120	105	20,228,116 40	592,448 46
1910.....	113	107	21,255,176 49	1,027,060 09
1911.....	107	96	23,340,012 38	2,084,835 89
1912.....	107	91	24,866,571 97	1,526,559 59
1913.....	98	93	28,316,021 97	3,449,450 00
1914.....	97	92	29,515,762 57	1,199,740 60
1915.....	97	89	30,441,084 03	925,321 46
1916.....	96	89	32,794,018 18	2,352,934 15
1917.....	91	86	35,928,446 84	3,134,428 66
1918.....	90	86	37,120,998 91	1,192,552 07
1919.....	90	85	38,374,331 91	1,253,333 00
1920.....	99	87	47,851,294 44	9,476,962 52
1921.....	100	96	56,496,548 56	8,645,254 12
1922.....	112	102	64,732,760 05	9,236,211 49
1923.....	132	115	85,270,458 70	20,537,698 65
1924.....	147	138	108,687,142 86	23,416,684 16
1925.....	162	152	140,657,891 10	31,970,748 24

*Decrease

SHAREHOLDERS AND INVESTORS.

The number of shareholders and investors increased 39,999, as compared with last year, the total number being 156,388; of this number 90,347 are male and 66,041 are female. The gain, as compared with five years ago, is 102,286. These shareholders and investors have an average investment of \$811.81, which ought to be an incentive to thousands of non-savers to join this growing army of forward-looking Californians.

The building and loan securities held by investors tell an eloquent story in thrift and savings. The shares in force number 1,122,131. The total net gain was 224,394 shares, of which 215,172 were installment and 9132 were full paid. The increase is 637,902, as compared with five years ago. The total number of investment certificates held by investors is 605,226, a gain of 208,103; the gain over five years ago is 421,375.

Thirty-Second Annual Report of

ASSETS AND LIABILITIES.

For year ending June 30, 1925.

Assets.

Loans on contract sales.....	\$130,883,647 62
Arrearages.....	248,207 21
Cash in office and bank.....	5,667,824 27
Real estate owned—office buildings.....	696,067 00
Other real estate owned.....	1,156,546 24
Furniture and fixtures.....	305,517 00
Advances—ledger accounts.....	644,680 75
Bonds owned.....	853,974 95
Other assets.....	201,226 06
Total assets.....	\$140,657,891 10

Liabilities.

Guarantee stock—capital.....	\$7,672,778 66
Guarantee stock—surplus reserve.....	1,930,337 69
Installment shares—dues.....	25,810,084 11
Installment shares—profits.....	4,446,604 74
Paid-up and prepaid shares—capital.....	17,926,377 71
Paid-up and prepaid shares—dividends.....	625,772 05
Investment certificates—principal.....	66,327,808 27
Investment certificates—dividends.....	2,217,586 56
Advance payments.....	132,823 45
Overdrafts and bills payable.....	3,130,004 60
Reserve and undivided profits.....	2,594,272 21
Loans due and incomplete.....	6,323,557 93
Sundry ledger accounts.....	1,107,107 59
All other liabilities.....	412,775 53
Total liabilities.....	\$140,657,891 10

RECEIPTS AND DISBURSEMENTS.

For year ending June 30, 1925.

Receipts.

Cash balance from last report.....	\$2,970,396 45
Guarantee stock.....	2,337,805 75
Installment shares—dues.....	14,116,160 70
Paid-up and prepaid shares—dues.....	6,257,619 40
Investment certificates.....	59,505,596 59
Interest.....	9,512,618 04
Premiums.....	163,866 08
Fines.....	23,972 33
Fees.....	425,373 18
Loans repaid.....	30,529,274 66
Overdrafts and bills payable.....	5,984,795 51
Advances repaid—ledger accounts.....	3,320,412 16
Real estate sold.....	726,530 35
Bonds sold.....	766,069 54
Rents.....	72,665 56
All other receipts.....	425,940 03
Total receipts.....	\$137,139,096 33

RECEIPTS AND DISBURSEMENTS.

Disbursements.

Overdrafts and bills payable.....	\$5,683,201 60
Loans on mortgages and shares.....	57,239,539 57
Interest paid.....	229,850 10
Dividends on guarantee stock.....	705,817 93
Dues repaid—installment shares.....	10,273,776 78
Profits repaid—installment shares.....	1,467,518 66
Paid-up and prepaid shares—capital.....	5,517,196 18
Paid-up and prepaid shares—dividends.....	1,056,971 51
Investment certificates—principal.....	38,035,363 33
Investment certificates—dividends.....	2,376,604 36
Advances—ledger accounts.....	3,391,594 47
Real estate acquired.....	1,651,775 46
Bonds purchased.....	952,630 02
Salaries.....	828,402 48
Taxes.....	396,160 10
Other expenses.....	1,097,235 68
All other disbursements.....	567,633 83
Balance—cash in office and bank.....	5,667,824 27
Total disbursements.....	\$137,139,096 33

CHANGES IN ASSETS AND LIABILITIES.

For year ending June 30, 1925.

Assets.

	Increase	Decrease
Loans on mortgages and shares.....	\$27,963,348 83	
Arrearages.....	30,285 70	
Cash in office and banks.....	2,426,255 73	
Real estate—office buildings.....	137,049 38	
Other real estate owned.....	684,542 71	
Office furniture and fixtures.....	128,092 14	
Advances and ledger accounts.....	258,874 40	
Bonds owned.....	189,984 00	
Other assets.....	152,315 35	
Net increase.....	\$31,970,748 24	
Liabilities.		
Guarantee capital—stock.....	\$1,746,459 71	
Guarantee capital—surplus.....	1,136,270 35	
Installment shares—dues.....	3,640,928 57	
Installment shares—profits.....	490,132 00	
Paid-capital and prepaid shares—capital.....	913,221 38	
Paid-up and prepaid shares—profits.....		\$33,626 78
Investment certificates—capital.....	20,923,830 84	
Investment certificates—dividends.....	692,620 37	
Advance payments.....	30,143 15	
Overdrafts and bills payable.....	393,703 30	
Reserve and undivided profits.....		220,793 44
Loans due and incomplete.....	1,895,236 94	
Sundry ledger accounts.....	239,488 74	
All other liabilities.....	123,133 11	
Net increase.....	\$31,970,748 24	

LOANS MADE BY ASSOCIATIONS.

That many of the people in need of money are availing themselves of facilities offered them by the associations is borne out by figures; they are coming more and more to realize that the associations' loan plan is one of the most equitable ever desired. There are 50,611 borrowers, an increase of 9,689 in one year and 25,393 in five years. The average loan to each borrower is \$2,586.97, or \$251.27 less than in 1924, but \$519.79 more than in 1921.

As the associations are primarily formed to encourage home building it will be interesting to observe what the figures tell in this department of endeavor. The total home building loans reported now aggregate 84,675, of which 8,768 were made during the fiscal year ended June 30, 1925. There has been an increase of 28,271 building loans in five years. There were 18,596 new real estate loans made during the past fiscal year, an increase of 2,825 or 9,634 more than five years ago.

PERCENTAGE OF INCREASE.

The table entitled "Statistical Information," given in this report, contains items which set forth the activities of the associations. The following table of percentages of increase in the twenty different features of the operations of associations for 1925 contains facts of vital importance:

In assets	29.41 per cent
In loans	27.17 per cent
In money in offices and banks	74.84 per cent
In guarantee capital	29.47 per cent
In guarantee capital surplus	143.09 per cent
In dues—installment shares	16.43 per cent
In paid up shares—principal	5.39 per cent
In investment certificates—principal	46.09 per cent
In borrowed money	14.39 per cent
In incomplete loans—due borrowers	42.79 per cent
In office buildings owned	24.51 per cent
In other real estate owned	145.03 per cent
In number of shareholders	15.00 per cent
In number of investors	62.41 per cent
In number of borrowers	23.69 per cent
In number of new building loans	4.64 per cent
In number of installment shares	23.24 per cent
In number of full paid shares	*
In number of investment certificates	52.39 per cent
In number of new associations	12.41 per cent

*Decrease.

RESOURCES AND LIABILITIES.

An interesting table published in this report is entitled "Principal Items of Resources and Liabilities During the Past Five Years." There has been an increase of \$77,776,072.12 in loans on mortgages and shares in five years; the increase this year, as compared with 1924, was \$27,963,348.83. The arrearages amount to \$248,207.21 (equivalent to one-fifth of one per cent of the loans in force), an increase of \$30,285.70 in one year. There is a big increase in cash in office and banks, as compared with last year, the increase being \$2,426,255.73. The associations own \$853,974.95 in bonds, having increased their purchases in these securities to the amount of \$189,984 during the past year. It is interesting to note that the associations owned \$851,619.74 in bonds five years ago, only \$2,355.21 more than in 1925, which, of course, was due to the liberal purchase of United States war bonds.

In the liabilities there has been an increase in every feature, with the exception of paid-up and prepaid dividends and reserve and undivided profits. The former showed a decrease of \$33,626.78, while in the latter it was \$220,793.44. The guarantee capital stock and surplus reserve increased \$2,882,730.06 during the past year, while the increase was \$6,991,482.40 as compared with the 1921 reports. Installment shares have increased \$3,640,928.57 during the year, while the increase is \$12,495,056.28 since 1921. The full-paid shares increased \$913,221.38 in volume the past year and are \$6,267,625.23 over five years ago. The volume of investment certificates of all classes reported show an increase of \$20,923,830.84 or an increase of \$47,308,719.28 as compared with the total of 1921. The reserve and undivided profits and surplus amount to \$4,524,609.90 as compared with \$3,609,132.99 last year, an increase of \$915,476.91. This reserve and undivided profits and surplus, in addition to the \$7,672,778.66 guarantee capital, provides a protection to the installment and full-paid shareholders and to the investment certificate holders equal to 10.39 per cent of the liability to those particular classes.

A supplementary table, showing the increase or decrease in the assets and liabilities during the past five years, is also given in this report, and will greatly aid those who seek full information concerning the financial standing of the associations as a whole.

The receipts from shareholders and investors total \$79,879,376.69, which is \$23,323,507.61 more than a year ago, and \$57,546,882.22 more than in 1921.

These \$79,879,376.69 in receipts are 56.78 per cent of the tabulated gross assets, and the disbursements on account of withdrawals and maturities aggregate \$58,227,430.82, of which \$4,901,094.53 was on account of dividends and profits apportioned, and the balance invested capital refunded, in all the equivalent of 64.72 per cent of the gross liability to shareholders and investors at the beginning of the fiscal year.

The associations received \$10,125,329.63 from interest, premiums, fines and fees, an increase of \$2,180,340.09 or an increase of \$5,991,039.61 as compared with the receipts from these sources five years ago. The loans repaid amounted to \$30,529,274.66 as against \$26,119,561.16

the year before and \$16,899,336.39 in 1921. The associations sold real estate and bonds to the amount of \$1,492,599.89 last year; this was \$22,439.29 less than in 1924 and \$178,525.82 less than in 1921.

During the past year the net earnings, or dividends, reported as apportioned to the several classes of shares and certificates aggregate \$7,036,567.37 as against \$5,461,731.81 for 1924, and \$3,009,235.38 in 1921, or a net gain in volume of over 133 per cent in the past five years.

The reported disbursements, on account of dividends, to the holders of guarantee stock, installment, paid-up and prepaid shares and investment certificates amounted to \$5,606,912.46 as against \$4,588,946.96 in 1924, being an increase of \$2,876,544.93 or 105 per cent in excess of the reported similar disbursements for 1921.

To the end that funds, otherwise idle, could be made to produce a reasonable, if not a profitable, income, \$952,630.02 was invested in bonds during the past year, as against \$1,126,837.31 invested in like securities during the previous year.

The above information may be elaborated upon and additional information obtained in the tables headed "Principal Items of Receipts and Disbursements During the Last Five Years," given elsewhere in this report.

BUILDING AND LOAN ASSOCIATIONS LOCATED IN TWENTY-SEVEN COUNTIES.

There are only twenty-seven counties in California that have building and loan associations. Although eighteen new associations were licensed during the past year, no new counties were added to the list. With the exception of two associations, those located at Newcastle and Fortuna, there are no associations north of Sacramento. There is no doubt but that practically every county north of Sacramento could support one or more associations, and thus materially be benefited in the matter of encouraging more of its citizens to save and become home owners. A number of these counties have ideal locations for associations and have plenty of enterprising and capable men to act as officers and directors, men who would be a credit to the building and loan movement and could help build up their sections of the state through their associations. The building and loan commissioner and his deputies will always be ready to give encouragement and assistance to capable men and women who desire to organize associations in communities where they are needed.

The following table, showing the distribution of the assets by counties, shows the number of associations and counties in which they are located. The assets of each county and the increases made by each during the

past year should be an object lesson to those counties where no associations exist and where associations are needed:

COMPARISON BY COUNTIES FOR FISCAL YEAR ENDING JUNE 30, 1924, AND JUNE 30, 1925.

Counties	No. Reporting		Assets		Increase
	1924	1925	1924	1925	
Alameda.....	9	9	\$6,064,265	\$8,891,422	\$2,827,157
Contra Costa.....	1	1	63,170	98,468	35,298
Fresno.....	2	2	385,947	641,728	255,781
Humboldt.....	1	1	44,311	60,200	15,889
Kern.....	2	2	849,365	959,768	110,403
Los Angeles.....	40	48	47,411,824	59,416,679	12,004,855
Madera.....	1	1	161,457	192,979	31,522
Marin.....	4	4	334,193	455,284	121,091
Merced.....	1	1	291,930	332,720	40,790
Napa.....	1	1	554,504	583,779	29,275
Orange.....	7	7	3,800,238	4,541,998	741,760
Placer.....	1	1	136,962	187,303	50,341
Riverside.....	4	4	670,757	995,042	324,285
Sacramento.....	2	3	1,403,215	2,113,308	710,093
San Bernardino.....	8	8	5,802,836	7,473,605	1,670,769
San Diego.....	5	6	1,361,634	2,837,497	1,475,863
San Francisco.....	19	21	8,223,030	9,759,462	1,536,432
San Luis Obispo.....	2	2	584,773	731,489	146,716
San Joaquin.....	5	6	7,464,771	10,011,400	2,546,629
San Mateo.....	3	3	1,027,923	1,293,306	265,383
Santa Barbara.....	2	3	4,244,673	5,685,716	1,441,043
Santa Clara.....	7	7	14,599,823	19,489,317	4,889,494
Santa Cruz.....	1	1	401,984	594,159	192,175
Sonoma.....	2	2	303,564	291,757	*11,807
Stanislaus.....	1	1	103,420	237,852	134,432
Tulare.....	4	4	967,686	1,066,402	98,716
Ventura.....	3	3	1,428,876	1,715,239	286,363
Total.....	138	152	\$108,687,142	\$140,657,891	\$31,970,749

*Decrease

PRINCIPAL ITEMS OF RECEIPTS AND DISBURSEMENTS DURING LAST FIVE YEARS.

Receipts.

All Associations reporting	June 30, 1921	June 30, 1922	June 30, 1923	June 30, 1924	June 30, 1925
Balance from last report.....	\$1,526,396 81	\$1,517,233 06	\$2,015,563 21	\$2,768,556 66	\$2,970,396 45
Guarantee stock.....	621,822 46	558,127 17	832,305 87	1,830,471 71	2,337,805 75
Installment shares—dues.....	7,433,576 40	8,426,387 67	11,827,340 01	11,835,881 02	14,116,160 70
Paid-up and prepaid shares—dues.....	3,942,244 98	4,183,422 23	5,794,351 45	5,769,494 69	6,257,619 40
Investment certificates.....	10,956,673 09	10,604,838 29	19,156,515 36	38,950,493 37	59,505,596 59
Interest.....	4,029,825 09	4,443,055 24	5,674,481 44	7,589,113 37	9,512,618 04
Premiums.....	33,905 75	19,606 07	31,596 07	162,980 68	163,966 08
Fines.....	12,879 30	12,623 71	17,010 55	20,664 83	23,972 33
Fees.....	58,179 88	53,800 81	97,687 56	172,230 66	425,373 18
Loans repaid.....	16,899,336 39	13,285,608 94	20,461,785 24	26,119,561 16	30,529,274 66
Overdrafts and bills payable.....	2,870,041 61	2,667,233 19	4,166,219 82	5,742,575 39	5,984,795 51
Advances repaid—ledger accounts.....	5,760,218 99	3,666,087 80	2,007,194 78	1,322,525 14	3,320,412 16
Real estate sold.....	718,890 85	560,516 23	438,232 40	401,578 23	726,530 35
Bonds sold.....	952,234 86	383,221 04	1,087,661 51	1,113,460 95	766,069 54
Rents.....					72,665 56
All other receipts.....	126,143 09	241,386 95	211,703 14	519,559 78	425,940 03
Total receipts.....	\$55,942,369 55	\$50,623,148 50	\$73,819,648 41	\$104,319,147 64	\$137,139,096 33

PRINCIPAL ITEMS OF RECEIPTS AND DISBURSEMENTS DURING LAST FIVE YEARS.

Disbursements.

All Associations Reporting.	June 30, 1921	June 30, 1922	June 30, 1923	June 30, 1924	June 30, 1925
Overdrafts and bills payable.....	\$2,452,172 85	\$2,567,381 44	\$3,399,614 99	\$5,332,901 01	\$5,683,201 60
Loans on mortgages and shares.....	26,380,260 85	20,443,039 83	37,990,995 58	49,097,925 85	57,239,539 57
Interest paid.....	114,270 74	116,366 55	135,973 11	175,395 78	229,850 10
Dividends on guarantee stock.....	204,338 31	235,491 80	414,642 56	459,940 38	705,817 93
Dues repaid—installment shares.....	5,795,329 88	6,274,489 75	7,965,649 41	7,675,469 77	10,273,776 78
Profits repaid—installment shares.....	947,746 34	973,688 88	1,182,105 32	1,325,970 29	1,467,518 66
Paid-up and prepaid shares—capital.....	2,170,309 94	2,629,571 51	2,880,093 68	4,226,638 86	5,517,196 18
Paid-up and prepaid shares—dividends.....	681,053 99	768,152 52	812,161 14	1,030,001 08	1,056,971 51
Investment certificates—principal.....	6,967,909 57	8,253,691 14	10,393,404 77	24,872,403 90	38,035,363 33
Investment certificates—dividends.....	887,228 88	986,900 78	1,178,215 47	1,773,035 21	2,376,604 36
Advances—ledger accounts.....	5,852,927 09	3,606,001 49	1,744,563 35	1,400,268 98	3,391,594 47
Real estate acquired.....	491,663 43	553,573 86	607,300 76	692,367 48	1,651,775 46
Bonds purchased.....	630,328 03	259,431 52	1,022,768 19	1,126,837 31	952,630 02
Salaries.....	327,016 52	365,673 89	490,778 09	640,260 47	828,402 48
Taxes.....	41,287 56	57,864 25	179,529 22	198,224 35	396,160 10
Other expenses.....	322,254 04	371,262 95	496,300 32	696,417 71	1,097,235 68
All other disbursements.....	131,289 74	145,628 57	147,471 61	353,605 67	567,633 83
Balance—cash in office and bank.....	1,534,981 79	2,014,937 77	2,778,080 84	3,241,483 54	5,667,824 27
Total disbursements.....	\$55,942,369 55	\$50,623,148 50	\$73,819,648 41	\$104,315,147 64	\$137,139,096 33

CHANGES IN ASSETS AND LIABILITIES DURING LAST FIVE YEARS.

Assets.

All Associations Reporting	June 30, 1921 increase	June 30, 1922 increase	June 30, 1923 increase	June 30, 1924 increase	June 30, 1925 increase
Loans on mortgages and shares.....	\$9,311,508 98	\$7,669,355 63	\$19,669,355 46	\$22,473,312 00	\$27,963,348 83
Arrearages.....	*21,256 30	30,627 84	17,415 30	35,276 21	30,285 70
Cash in office and banks.....	27,291 62	479,955 98	763,143 07	463,487 70	2,426,255 73
Real estate—office buildings.....		133,442 08	36,172 92	210,502 62	136,049 38
Other real estate owned.....	*239,239 95	*164,313 39	65,218 87	80,145 32	684,542 71
Office furniture and fixtures.....	6,825 49	9,915 06	43,836 02	63,020 99	128,092 14
Advances and ledger accounts.....	*87,811 71	172,459 09	7,976 17	77,575 04	258,874 40
Bonds owned.....	*338,143 46	*112,961 66	*53,461 50	*21,205 63	189,984 00
Other assets.....	*13,920 55	17,729 63	*12,656 66	34,569 01	152,315 35
Net increases.....	\$8,645,254 12	\$8,236,211 49	\$20,537,698 65	\$23,416,684 16	\$31,970,748 24

*Decrease

CHANGES IN ASSETS AND LIABILITIES DURING LAST FIVE YEARS.

Liabilities.

All Associations Reporting	June 30, 1921 increase	June 30, 1922 increase	June 30, 1923 increase	June 30, 1924 increase	June 30, 1925 increase
Guarantee stock—capital.....	\$628,515 26	\$595,340 68	\$1,469,345 69	\$1,776,814 71	\$1,746,459 71
Guarantee stock—surplus.....	141,640 32	18,226 38	55,815 22	193,209 66	1,136,270 35
Installment shares—dues.....	1,551,733 45	2,133,127 06	3,904,972 52	2,816,028 13	3,640,928 57
Installment shares—profits.....	151,061 31	194,193 70	110,476 12	222,785 41	490,132 00
Paid-up and prepaid shares—capital.....	1,852,779 43	1,502,231 73	2,279,138 75	1,573,033 37	913,221 38
Paid-up and prepaid shares—dividends.....	51,534 87	35,163 10	95,064 70	137,138 69	*33,626 78
Investment certificates—principal.....	3,999,550 58	2,335,846 82	8,826,313 23	15,222,728 30	20,923,830 84
Investment certificates—dividends.....	88,035 01	165,226 24	312,212 97	435,793 29	692,620 37
Advance payments.....	20,406 24	15,869 89	4,466 02	22,762 34	30,143 15
Overdrafts and bills payable.....	354,438 26	104,805 57	813,029 29	297,050 07	303,703 30
Reserve and undivided profits.....	99,397 82	291,109 32	149,842 31	725,462 76	*220,793 44
Loans due and incomplete.....	*392,528 76	771,397 42	2,296,832 67	*108,423 36	1,895,236 94
Minority ledger accounts.....	71,719 62	116,036 24	124,401 40	54,033 19	239,488 74
All other liabilities.....	26,970 71	47,637 34	95,787 76	48,267 51	123,133 11
Net increase.....	\$8,645,254 12	\$8,236,211 49	\$20,537,698 65	\$23,416,684 16	\$31,970,748 24

*Decrease

PRINCIPAL ITEMS OF RESOURCES AND LIABILITIES DURING LAST FIVE YEARS.

Assets.

All Associations Reporting	June 30, 1921	June 30, 1922	June 30, 1923	June 30, 1924	June 30, 1925
Loans on mortgages.....	\$53,107,575 50	\$60,776,931 43	\$80,446,985 89	\$102,920,298 79	\$130,883,647 62
Arrearages.....	134,602 16	165,230 00	182,645 30	217,921 51	248,207 21
Cash in office and bank.....	1,534,981 79	2,014,937 77	2,778,080 84	3,241,568 54	5,667,824 27
Real estate owned—office buildings.....		312,342 08	348,515 00	559,017 62	696,067 00
Other real estate owned.....	669,852 73	326,639 34	391,858 21	472,003 53	1,156,546 24
Furniture and fixtures.....	60,652 76	70,567 85	114,403 87	177,424 86	305,517 00
Advances—ledger accounts.....	127,795 15	300,255 14	308,231 31	385,806 35	644,680 75
Bonds owned.....	851,619 74	738,658 08	685,196 58	663,990 95	853,974 95
Other assets.....	9,468 73	27,198 36	14,541 70	49,110 71	201,426 06
Total assets.....	\$56,496,548 56	\$64,732,760 05	\$85,270,458 70	\$108,687,142 86	\$140,675,891 10
Liabilities.					
Guarantee stock—capital.....	\$2,084,817 87	\$2,680,158 55	\$4,149,504 24	\$5,926,318 95	\$7,672,778 66
Guarantee stock—surplus reserve.....	526,816 08	545,042 46	600,857 68	794,067 34	1,930,337 69
Installment shares—dues.....	13,315,027 83	15,448,154 89	19,333,137 41	22,169,155 54	25,810,084 11
Installment shares—profits.....	3,429,017 51	3,623,211 21	3,733,687 33	3,956,472 74	4,446,604 74
Paid-up and prepaid shares—capital.....	11,658,752 48	13,160,984 21	5,440,122 96	17,013,156 33	17,926,377 71
Paid-up and prepaid shares—dividends.....	392,032 34	427,195 44	522,260 14	659,398 83	625,772 05
Investment certificates—principal.....	19,019,088 99	21,354,935 81	30,181,249 04	45,403,977 43	66,327,808 27
Investment certificates—dividends.....	611,733 69	776,559 93	1,089,172 90	1,524,966 19	2,217,586 56
Advance payments.....	59,582 05	75,451 94	79,917 96	102,680 30	132,823 45
Overdrafts and bills payable.....	1,521,416 37	1,626,221 94	2,439,251 23	2,736,301 30	3,130,004 60
Reserve and undivided profits.....	1,738,651 26	1,939,760 58	2,089,602 89	2,815,065 65	2,594,272 21
Loans due and incomplete.....	1,468,514 26	2,239,611 68	4,536,744 35	4,428,320 99	6,323,557 93
Sundry ledger accounts.....	573,148 02	689,184 26	813,585 66	867,618 85	1,107,107 59
All other liabilities.....	97,946 81	145,587 15	241,374 91	289,642 42	412,775 53
Total liabilities.....	\$56,496,548 56	\$64,732,760 05	\$85,270,458 70	\$108,687,142 86	\$140,675,891 10
Number of Associations Reporting	96	102	115	138	152

STATISTICAL INFORMATION.

	1925	1924
Number of members—male, 47,670; female, 31,437; total.....	79,107	68,816
Number of investors—male 42,677; female, 34,604; total.....	77,281	47,573
Total number of members and investors.....	156,388	116,389
Average investment, including accumulated earnings.....	\$811. 81	\$838. 13
Number of borrowers.....	50,611	40,922
Average amount of loan to each.....	\$2,586. 07	\$2,837. 34
Number of new real estate loans for year.....	18,596	15,771
Number of new share loans for year.....	2,458	1,495
Number of loans for building purposes for year.....	8,768	8,378
Total number of building loans to date.....	84,675	75,907
Number of loans for improving old buildings.....	2,593	1,888
Percentage of building loans to real estate loans.....	47. 15%	53. 12%
Percentage of new loans to loans in force.....	51. 47%	47. 70%
Percentage of loans repaid during the year.....	21. 83%	22. 52%
Mean average of all rates of interest.....	8. 340%	8. 407%
Interest collections reported to average loans in force.....	8. 554%	8. 295%
Apparent gross income to average loans in force.....	9. 032%	8. 700%
Apparent gross income to dues capital.....	9. 120%	10. 600%
Shares in force at last report.....	897,827	728,090
Shares issued during year.....	396,096	354,416
Shares cancelled during year.....	171,792	172,049
Shares in force at this report.....	1,125,131	910,457
Net gain—installment shares.....	213,172	165,354
Net gain—full paid shares.....	9,132	17,013
Investment certificates in force at last report.....	397,123	308,174
Certificates issued during year.....	378,624	332,990
Certificates cancelled during year.....	170,521	167,221
Certificates in force at this report.....	605,226	473,943
Net gain in number of certificates.....	208,103	165,769
Number of associations owning real estate.....	31	39
Number of pieces of real estate owned.....	217	164
Number of associations owning office buildings and lots.....	19	16
Book value of office building and lots.....	\$696,067. 00	\$559,017. 62
Book value of other real estate owned.....	\$1,156,546. 24	\$472,003. 53
Reserve and undivided profits.....	\$2,594,272. 21	\$2,840,588. 68
Guarantee capital and surplus.....	\$9,603,116. 35	\$6,718,044. 10

NET PROFITS.

	1925	1924
Net profits reported for year.....	\$7,722,950.25	\$6,983,688.55
Percentage to average loans in force.....	6.945%	7.639%
Average for past ten years.....	7.038%	7.049%
Percentage of profits to average investment.....	7.240%	8.101%
Average for past ten years.....	7.534%	7.567%

DIVIDENDS.

The dividends reported as paid or apportioned to installment shares and certificates represent 19 different rates, with the lowest at 5 per cent and the highest at 14 per cent. The mean average of all being.....			6.955%
Apportioned to installment shares.....	\$1,839,022.56	or 6.531%	
Apportioned to full paid shares.....	1,146,153.43	or 6.319%	
Apportioned to investment certificates.....	3,231,802.38	or 5.632%	
Apportioned to guarantee capital.....	819,589.00	or 9.808%	
Total dividends.....	\$7,036,567.37		
Added to surplus, reserve and undivided profits.....	686,382.88		
Or total net profits.....	\$7,722,950.25		

SALARIES, TAXES AND OTHER EXPENSES.

The amounts reported as disbursed on account of the above, and the percentages to average loans in force are:

For salaries.....	\$828,402.48	or 0.745%
For taxes.....	396,160.10	or 0.356%
For other expenses.....	1,097,235.68	or 0.986%
Making gross expense of.....	\$2,321,798.26	or 2.087%
The percentage for 1924 was.....		1.679%

OPERATING EXPENSES TO AVERAGE LOANS.

Of the above, the percentages directly applicable to operating expenses, aside from taxes, were:

	Percentage for 1925	Percentage for 1924
For salaries.....	0.745%	0.700%
For other operating expenses.....	0.986%	0.762%
An increase of.....	1.731%	1.462%
	.269%	

OPERATING EXPENSES TO DUES CAPITAL.

	Percentage for 1925	Percentage for 1924
Percentage cost for salaries.....	0.776%	0.783%
Percentage cost for other expenses.....	1.028%	0.851%
An increase of.....	1.804%	1.634%
	0.170%	

GROSS INCOME AND PERCENTAGE OF EXPENSES TO INCOME.

	Percentage for 1925	Percentage for 1924
Percentage of net profits to average loans.....	6.945%	7.639%
Percentage of taxes to average loans.....	0.356%	0.217%
Percentage of operating expenses.....	1.731%	9.462%
Percentage of apparent gross income.....	9.032%	9.318%
Ratio of operating expense to income.....	19.165%	15.644%
An increase in percentage of cost of income of.....	3.516%	

SEVENTY-SIX CITIES HAVE ASSOCIATIONS.

The 152 associations reporting during the fiscal year ending June 30, 1925, are located in seventy-six different cities. The list of these cities, the number of associations in each city and the assets of the associations in each city during the years of 1924 and 1925, and the increase or decrease in these assets during 1925, as compared with 1924, is given elsewhere in this report. This table furnishes a great deal of valuable information. It will also forcibly bring to the attention of anyone acquainted with California the fact that there are a large number of worthy cities and towns without the benefits of building and loan associations.

Of the 152 associations listed in the tabulations, ninety-eight have a permanent guarantee capital, while fifty-four are operated on the mutual, or partly mutual plan. Forty-four associations, mostly mutuals, continue to use the "serial plan" in dealing with their installment shares, while all others use the permanent or "Dayton plan" for both installment shares and investment certificates.

CITIES HAVING OVER \$1,000,000 ASSETS.

The following table shows the order of cities in point of assets of \$1,000,000 or more as follows:

Los Angeles -----	\$31,181,197 00	Berkeley -----	\$2,483,722 00
San Jose -----	17,352,329 00	Sacramento -----	2,113,308 00
Long Beach -----	10,020,058 00	Santa Ana -----	1,806,553 00
San Francisco -----	9,759,462 00	Palo Alto -----	1,802,123 00
Stockton -----	9,438,337 00	Whittier -----	1,703,758 00
Pomona -----	7,722,457 00	Alameda -----	1,668,649 00
Santa Barbara -----	5,685,717 00	Culver City -----	1,574,477 00
Oakland -----	4,668,429 00	Ontario -----	1,524,934 00
Pasadena -----	3,712,159 00	Santa Paula -----	1,379,913 00
San Bernardino -----	2,574,842 00	Anaheim -----	1,344,326 00
San Diego -----	2,556,959 00	Orange -----	1,019,360 00
Redlands -----	2,554,364 00		

Thirty-five associations have assets in excess of \$1,000,000.

One association increased its assets over \$2,000,000 during the year.

Four associations increased their assets over \$1,000,000.

Fifteen increased from \$500,000 to \$1,000,000.

Fourteen increased from \$250,000 to \$500,000.

Twenty-five increased from \$100,000 to \$250,000.

THREE CLASSES OF ASSOCIATIONS.

The associations operating in California are divided into three classes, all performing a splendid service in their communities: Those with a permanent guarantee stock; those that are strictly mutual, and those that are without the permanent guarantee stock, yet are not altogether mutual because their loans are not cancelled by the maturity of shares of stock. The associations make their loans on the "mutual plan" or upon the "definite contract plan," and all loans must be secured by first deeds of trust or mortgages made upon an

amortization plan. There is no better security that can be devised for the protection of investors, stockholders and members of building and loan associations. The laws of the state also are strict in the specification of the classes of securities associations may invest in.

NEW ASSOCIATIONS LICENSED.

There were eighteen new associations licensed by the commissioner during the past year. The following table gives the name of the association, the location, authorized capital and date of incorporation:

Name	Location	Authorized capital	Date
United Building-Loan Assn.....	Beverly Hills..	\$100,000	Jan. 26, 1925
United States Bldg. and Loan Assn....	Fresno	75,000	Feb. 28, 1925
Federal Building and Loan Assn.....	Los Angeles ..	100,000	Sept. 24, 1924
Field Building and Loan Assn.....	Los Angeles ..	100,000	Sept. 14, 1924
Franklin Building-Loan Assn.....	Los Angeles ..	1,000,000	Mar. 20, 1925
Guardian Building-Loan Assn.....	Los Angeles ..	1,000,000	Jan. 26, 1925
La Boute Building and Loan Assn....	Los Angeles ..	25,000	Dec. 6, 1924
Lincoln Building and Loan Assn.....	Los Angeles ..	250,000	Mar. 23, 1925
Los Angeles American Bldg. & L. Assn..	Los Angeles ..	100,000	Jan. 20, 1925
Mutual of Hollywood B. & L. Assn....	Los Angeles ..	500,000	Jan. 9, 1925
Pacific Coast Building-Loan Assn.....	Los Angeles ..	100,000	June 2, 1925
Home Foundation Bldg. and L. Assn....	Palo Alto	50,000	Apr. 14, 1925
Bay City Building and Loan Assn.....	San Diego	500,000	July 23, 1924
Industrial Building-Loan Assn.....	San Francisco..	200,000	Apr. 4, 1925
Metropolitan Guar. Bldg.-Loan Assn....	San Francisco..	500,000	Jan. 7, 1925
Standard Building and Loan Assn....	San Francisco..	100,000	Dec. 4, 1924
City Building and Loan Assn.....	Santa Barbara..	100,000	Oct. 22, 1924
Provident Building-Loan Assn.....	Van Nuys	100,000	May 12, 1925

TEN ASSOCIATIONS ORGANIZED LESS THAN SIX MONTHS.

Of the above named associations, ten are not included in the tabulations, as they have been in active business less than six months and, while their assets aggregate \$469,922.39, with 402 members and investors and 4,258 shares and certificates reported as in force, the expenses of organization have been so out of proportion to the limited income possible, that to have included them in the regular tabulations would have materially affected the percentage calculations illustrating the business of those in operation for a term from six months to one year. The condensed statements of assets and liabilities of each, will be found in an appendix to this report.

The names of these ten associations and locations are:

United States Building and Loan Assn., Fresno.
 Franklin Building-Loan Association, Los Angeles.
 Guardian Building-Loan Association, Los Angeles.
 Lincoln Building and Loan Association, Los Angeles.
 Pacific Coast Building-Loan Association, Los Angeles.
 Home Foundation Building and Loan Assn., Palo Alto.

Industrial Building-Loan Association, San Francisco.
Metropolitan Guarantee Building and Loan Assn., San Francisco.
Provident Building-Loan Association, Van Nuys.
Los Angeles American Building and Loan Assn., Los Angeles.

There is one inactive association, which makes the associations licensed on June 30, 1925, total 163.

RATES OF INTEREST ON LOANS.

The rates of interest charged upon loans range from 7 to 12 per cent per annum. The factors governing the interest rate usually depend upon the locality, security offered, and local money conditions. The mean average of all these rates is 8.34 per cent. The following gives the groups of associations as to number and mean rate per cent charged by each group:

8 associations charge-----	7.00%	15 associations charge-----	9.00%
3 associations charge-----	7.20%	8 associations charge-----	9.60%
5 associations charge-----	7.50%	2 associations charge-----	9.75%
9 associations charge-----	7.80%	7 associations charge-----	10.00%
37 associations charge-----	8.00%	1 association charges-----	10.20%
54 associations charge-----	8.40%	1 association charges-----	10.60%
1 association charges-----	8.50%	1 association charges-----	12.00%

The reported interest collections appear as 8.554 per cent of the average loans in force for the year, indicating that much the larger volume of the loans were at a rate in excess of the above mentioned mean rate, and based on the same average loans the approximate gross income was 9.032 per cent and the operating expenses, exclusive of taxes, were 1.731 per cent or 19.165 per cent of the gross income, then by including the taxes the entire cost of operation is raised to 2.087 per cent or 23.106 per cent of the gross income.

RATES OF DIVIDENDS PAID.

The associations paid nineteen different rates of dividends on installment shares and certificates, the mean average rate of all being 6.955 per cent. The groups of associations and the mean rate of dividend or interest paid by each group are as follows:

3 associations pay-----	5.00%	1 association pays-----	8.40%
75 associations pay-----	6.00%	2 associations pay-----	8.50%
4 associations pay-----	6.50%	2 associations pay-----	8.85%
1 association pays-----	6.75%	10 associations pay-----	9.00%
25 associations pay-----	7.00%	1 association pays-----	9.25%
7 associations pay-----	7.20%	1 association pays-----	10.00%
1 association pays-----	7.25%	3 associations pay-----	12.00%
1 association pays-----	7.30%	1 association pays-----	13.00%
1 association pays-----	7.50%	1 association pays-----	14.00%
14 associations pay-----	8.00%		

COMPARISON OF CITIES FOR FISCAL YEAR ENDING JUNE 30, 1924 AND JUNE 30, 1925.

Cities	Number Reporting		Assets		Increase
	1924	1925	1924	1925	
Alameda.....	2	2	\$1,301,560	\$1,668,649	\$367,089
Alhambra.....	1	1	203,993	370,484	166,491
Anaheim.....	2	2	1,086,723	1,344,326	257,603
Bakersfield.....	2	2	849,365	959,768	110,403
Berkeley.....	2	2	1,261,235	2,483,722	1,222,487
Beverly Hills.....	1	2	319,374	566,899	247,525
Burbank.....	1	1	71,596	103,336	31,740
Chino.....	1	1	56,537	88,537	32,000
Corona.....	1	1	57,814	69,594	11,780
Cucamonga.....	1	1	128,151	129,359	1,208
Culver City.....	1	1	1,004,755	1,574,477	569,722
Elsinore.....	1	1	17,892	24,552	6,660
Escondido.....	1	1	98,229	166,612	68,383
Fortuna.....	1	1	44,312	60,200	15,888
Fresno.....	2	2	385,947	641,729	255,782
Fullerton.....	1	1	180,853	295,205	114,352
Glendale.....	1	1	300,199	603,333	303,134
Hemet.....	1	1	28,954	36,761	7,807
Huntington Beach.....	1	1	63,741	76,553	12,812
Huntington Park.....	1	1	70,012	176,460	176,460
Inglewood.....	1	1	34,233	67,646	49,456
Lankershim.....	1	1	26,116	43,443	33,413
Livermore.....	1	2	267,985	573,063	17,327
Lodi.....	5	5	6,926,925	10,020,058	3,093,133
Long Beach.....	14	20	26,248,611	31,181,197	4,932,586
Madera.....	1	1	161,457	192,979	31,522
Merced.....	1	1	291,930	332,720	40,790
Mill Valley.....	1	1	73,226	84,371	11,145
Modesto.....	1	1	103,420	237,852	134,432
Monrovia.....	1	1	139,837	187,280	47,443
Napa.....	1	1	554,504	583,779	29,275
Newcastle.....	1	1	136,962	187,303	50,341
Oakland.....	3	3	3,452,171	4,668,429	1,216,258
Oceanside.....	1	1	98,229	166,612	68,383
Ontario.....	1	1	1,280,313	1,524,934	244,621
Orange.....	1	1	956,998	1,019,360	61,362
Oxnard.....	1	1	128,347	169,999	41,652
Palo Alto.....	1	1	1,519,292	1,802,123	282,831
Pasadena.....	4	4	3,232,189	3,712,159	479,970
Paso Robles.....	1	1	62,032	106,552	44,520
Petaluma.....	1	1	59,001	60,242	1,241
Pleasanton.....	1	1	23,182	27,178	3,996
Pomona.....	2	2	6,491,611	7,722,457	1,230,846
Porterville.....	1	1	224,750	293,639	68,889
Redlands.....	1	1	2,009,378	2,554,364	544,986
Redondo Beach.....	1	1	45,404	42,617	*2,787
Redwood City.....	1	1	688,733	796,658	107,925
Rialto.....	1	1	51,147	102,069	50,922
Richmond.....	1	1	63,170	98,468	35,298
Riverside.....	1	1	566,098	864,135	298,037
Sacramento.....	2	3	1,403,215	2,113,308	710,093
San Bernardino.....	2	2	1,882,746	2,574,842	692,096
San Diego.....	3	4	1,200,994	2,556,959	1,355,965
San Francisco.....	19	21	8,223,030	9,759,462	1,536,432
San Jose.....	5	5	12,804,866	17,352,329	4,547,462
San Luis Obispo.....	1	1	522,741	624,937	102,196
San Mateo.....	2	2	339,190	496,648	157,458
San Rafael.....	1	1	181,480	223,424	41,944
Santa Ana.....	2	2	1,510,923	1,806,553	295,630
Santa Barbara.....	2	3	4,244,674	5,685,717	1,441,043
Santa Clara.....	1	1	275,664	334,865	59,201
Santa Cruz.....	1	1	401,984	594,150	192,175
Santa Monica.....	1	1	357,881	601,390	243,509
Santa Paula.....	1	1	1,185,636	1,379,913	194,277
Santa Rosa.....	1	1	244,503	231,515	*13,048
Sausalito.....	1	1	32,412	43,435	11,023
Stockton.....	4	4	7,196,786	9,438,337	2,241,551
Tiburon.....	1	1	47,075	194,054	56,979
Torrance.....	1	1	44,951	83,603	38,652
Tulare.....	2	2	105,343	114,067	8,724
Upland.....	1	1	394,564	499,498	104,934
Ventura.....	1	1	111,893	165,327	50,434
Vinella.....	1	2	637,593	685,096	48,103
Whittier.....	2	2	1,240,018	1,703,758	463,740
Wilmington.....	2	2	322,784	580,051	257,267
Totals.....	138	152	\$108,687,142	\$140,657,891	\$31,970,749

*Decrease

REAL ESTATE AND OFFICE BUILDINGS OWNED BY ASSOCIATIONS.

The real estate reported as owned amounts to \$1,852,613.24, of which \$696,067 is represented by 19 associations owning office buildings and lots on which to build, and \$1,156,546.24 is represented by 31 associations, owning 217 separate pieces, mostly acquired through foreclosure of the security of delinquent borrowers. The aggregate of both classes represents 1.317 per cent of the gross reported assets. There is a tendency now among associations to acquire their own office buildings or lease quarters which will enable them to provide the best possible facilities for serving the public. Five years ago seven associations owned office buildings, valued at \$178,900; these investments were increased to \$312,342.08 in 1922, and since then there has been a tendency among the associations to increase these investments year by year. The associations own furniture and office fixtures valued at \$305,517, as against \$60,652.76 in 1921.

With reference to the question of acquisition of office buildings, the commissioner has ruled that a mutual association may make such an investment in an amount not to exceed the accumulated reserve, and a guarantee capital association in an amount not to exceed its paid-in guarantee capital and surplus reserve. Before an association may make an investment in an office building, it must first obtain the sanction of the commissioner.

THE "FISCAL" YEAR.

The report of the bureau of building and loan supervision is based on the reports made by the various associations, made to the bureau *during* the fiscal year ending June 30. As the fiscal years of the various associations do not terminate on the same date, an adequate comparison can not be made, and this sometimes works an injustice to some of the associations. Under the present system, the status of all the associations, as of June 30, can not therefore be given. For instance, it was stated at the beginning of this report that the assets of all the licensed associations, according to their fiscal year reports, amounted to \$141,127,913.49. If these associations had made their reports as of June 30, the assets would have been about \$160,000,000.

The fiscal year of most of the associations ends December 31, while the next largest group end their fiscal year June 30. It will be seen that the reports of the former group are not up to date by the time the report of the bureau is issued in October. The reports of the associations whose fiscal years end during the months from January to June are, of course, more up to date. The least up to date reports, when issued by this bureau, are those made by associations during the months of July, August, September and October. There are eighteen associations making reports during these months and their reports are from 12 to 15 months old by the time the bureau's report is made public. The commissioner intends to advise these associations to change their fiscal year so that it will end June 30.

It has been suggested that the commissioner direct all associations to close their fiscal year on June 30, but such a course would make it practically a physical impossibility for the bureau to get the report ready for submission to the governor by October 1, as provided by law. The step could be taken if the law was so amended as to permit the report to be made on or before December 1.

COOPERATION BETWEEN ASSOCIATIONS AND BANKS.

The building and loan associations and the banks are the financial backbone of California. Both of these institutions have made splendid records and both have the confidence of the investing public. Each has well-defined reasons for existence and each has certain plain duties to perform. There should be a spirit of confidence and cooperation between the associations and the banks, and it is a good omen that a new era of better understanding is dawning. With a united front, and by working together, the associations and the banks can do much to save investors from becoming victims of the wildcat and bogus stock promoters, who yearly float worthless securities to the amount of about four billions of dollars in the United States.

RECORD MADE BY ASSOCIATIONS.

The building and loan associations have fully established their reputation for safety and reliability not only in California but throughout the United States. California building and loan investors will be interested to know that there are in the United States 11,844 associations, with a total membership of 8,554,352 and assets aggregating \$4,765,937,197. The gain in members last year was at the rate of 18.76 per cent over the preceding year, while the increase in assets was \$822,997,317 or 20.87 per cent over last year's total. The total amount lost by investors in associations last year amounted to only \$250,000, while during the past five years there were but 39 failures among the associations with an aggregate loss of \$769,984; 39 states show no failures during the past five years; there have been no failures among the associations of California during the past ten years.

More than one thousand homes are being built every day in the United States through the aid of building and loan associations, the total being 400,000 last year, showing that the associations encourage home-ownership, because they know that it makes for contentment and prosperity among the citizens. Judged by such a splendid record, it truly can be said that the building and loan association is the greatest instrumentality devised for aiding in the securing of homes and that it is conducted in a manner befitting the high purpose for which it was instituted.

FEDERAL TAXES.

The bureau of building and loan supervision has been gathering considerable data on the federal tax situation, as related to building and loan associations. A committee, appointed by the California Building-Loan League, has sent a questionnaire to the various associations, and upon the basis of these returns, it is hoped to be able to clearly show the California associations how they will be affected by the federal tax laws and rulings.

DATA ON ADVERTISING.

The data collected by this bureau, through a questionnaire on advertising, recently sent to building and loan associations, tells an eloquent story of the need to seriously study the question of publicity in relation to their business. There is no question but publicity has built, and is building up a number of the associations, and that it is spreading the gospel of thrift and saving among the people in some of the communities. But there are not yet enough publicity disciples among the associations to spread the gospel.

Years ago the banks hid their light under a bushel, but now they have been thoroughly converted and their faith in publicity is strong and firm. They have proven, to their satisfaction, that publicity is an agency by which they may build up their strength and further their prosperity and growth.

Building and loan associations have a wonderful opportunity for service and growth in California. All associations can and should make a stronger effort to bring their message before the people, and thereby not only benefit themselves but also help build up their communities.

A number of the associations, since the questionnaire was sent out, and its results made known, have begun systematic publicity campaigns, and already they are getting satisfactory returns. An example of what associations are planning in the line of publicity is the case of the San Francisco associations which propose to carry on a cooperative educational campaign, which is much needed in their section of the state.

INCORPORATION OF NEW ASSOCIATIONS.

The last legislature passed a law which gives the commissioner authority to pass on the question of the advisability of the incorporation of a proposed association; to pass on the character and general fitness of the personnel of such an association; also to pass on the proposed association's name and articles of incorporation.

The commissioner on July 1st of this year made the following rulings relating to the organization of new associations:

“If it be a ‘mutual’ a committee should proceed to secure subscriptions for not less than 2,500 installment shares on which the

monthly payments are to be not less than 50 cents per share, aside from the pro rata of organization expenses, of not less than 50 cents per share, to be paid with the first installment.

"If it be a 'guarantee capital' association to be located in any one of the following cities, viz: Alameda, Berkeley, Fresno, Glendale, Long Beach, Los Angeles, Oakland, Palo Alto, Pasadena, Pomona, Redlands, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Jose, Santa Barbara, Santa Monica or Stockton, then, irrespective of the authorized capital, there must be a paid-in capital of \$50,000 or more, and an organization fund of at least \$5 per share on the shares actually subscribed. In cities over 5000 population the paid-in capital must be not less than \$25,000 plus an organization fund of at least \$5 per share.

"All moneys collected for the organization fund must be paid into the treasury to the credit of that fund, and all those desirous of organizing associations must distinctly understand that this department is opposed to the use of any portion thereof as a commission for securing subscriptions to guarantee capital."

The bureau has made it a practice to give all possible assistance to those who are forming new associations, furnishing complete instructions, sample articles of incorporation and by-laws.

BUILDING AND LOAN NAME.

A new law, which went into effect on July 24, 1925, reserves to the building and loan association the sole use of the name "building and loan." Through the cooperation of the corporation department, a corporation not under the jurisdiction of this department has been compelled to discontinue the use of the words, "building and loan," in its corporate name. Two other similar corporations have been ordered to begin court action to eliminate the words, while another corporation has voluntarily taken such a step. The benefit and effectiveness of this law has already been demonstrated. It will tend to prevent corporations from transacting business in this state in contravention of the building and loan laws or from using any feature of the building and loan laws, unless licensed by the commissioner.

THE AGENT PROBLEM.

The agent question has proven a daily problem to the bureau, and sometimes it is questioned whether he is not, in some cases, a liability rather than an asset to an association. Some states have taken the former attitude and legislated the agent out of existence. A number of associations have efficient agents, who are performing a humanitarian service and they deserve commendation. But there are agents who need a watchful eye on them, reformation or ejection from the financial field. The insurance commission and corporation commission of the

state are cooperating with this department in the matter of obtaining better agents, and, as a result, this bureau had the following instructions printed in the 1925 agents' licenses:

"Licensed agents or solicitors, leaving the employ of the association named herein, must surrender their license to the association, that it may be cancelled on its records, following which, it must be forwarded to the Commissioner for cancellation on his records.

"Agents or solicitors dismissed for *cause* by this department, the corporation department, or the insurance department, will not again be licensed without the written consent of the association or corporation from whose employ they were dismissed."

Other rulings made by the commissioner on the agent question include the licensing and bonding of *all* agents in the employ of associations. The commissioner also requires, before passing on the question of the issuing of a license, information concerning the applicant and it must also be made clear where the association proposes to employ the agent. If it appears to the commissioner that a community has a sufficient number of home associations and outside associations represented, no further license will be issued to an agent to represent an outside association in such a community. Associations having established *home offices* in various communities are entitled to adequate and just consideration and protection from the activities of agents and solicitors of associations having home offices in other localities. The furnishing by associations of information about candidates for agents' licenses will tend to the employment of a higher type of agents and be of benefit to the building and loan movement.

BRANCHES AND ADVISORY BOARDS.

The commissioner has made a ruling against the establishment of branch building and loan associations; he has also ruled against the formation of so-called advisory boards, which had been appointed in connection with agencies established by some of the associations. Such boards frequently were looked upon by investors as boards of directors and tended to elevate an agency to the position of a branch. Associations desiring to establish agencies must hereafter first apply to the commissioner for his consent.

Following are the names of the associations employing agents during the fiscal year ending June 30:

**ASSOCIATIONS EMPLOYING LICENSED AGENTS, DURING FISCAL YEAR ENDING
JUNE 30, 1925.**

Association	Location	No. of Agents
Alhambra Building and Loan Association.....	Alhambra.....	1
American Loan Association.....	Los Angeles.....	1
American Mutual Building and Loan Association.....	Redondo Beach.....	1
Angelus Building and Loan Association.....	Los Angeles.....	50
Bay Cities Guaranty Building and Loan Association.....	Santa Monica.....	4
California Building-Loan Association.....	Los Angeles.....	47
California Guarantee Building and Loan Association.....	Richmond.....	5
California Mutual Building and Loan Association.....	San Jose.....	8
Capital Building and Loan Association.....	Sacramento.....	7
Community Building and Loan Association.....	San Diego.....	2
Crown Building and Loan Association.....	Pasadena.....	1
Federal Building and Loan Association.....	Los Angeles.....	9
Franklin Building and Loan Association.....	Los Angeles.....	1
Golden State Building and Loan Association.....	Glendale.....	1
Guaranty Building and Loan Association.....	San Jose.....	5
Guardian Building and Loan Association.....	Los Angeles.....	10
Hollywood Building and Loan Association.....	Hollywood.....	4
Huntington Park Building and Loan Association.....	Huntington Park.....	1
Industrial Building and Loan Association.....	San Francisco.....	4
Liberty Building and Loan Association.....	Los Angeles.....	5
Lincoln Building and Loan Association.....	Los Angeles.....	11
Long Beach Building and Loan Association.....	Long Beach.....	2
Los Angeles Mutual Building and Loan Association.....	Los Angeles.....	21
Metropolitan Guarantee Building and Loan Association.....	San Francisco.....	7
Northern California Building and Loan Association.....	San Francisco.....	4
Oakland Guarantee Building and Loan Association.....	Oakland.....	54
Pacific Building and Loan Association.....	Culver City.....	78
Pacific States Savings and Loan Company.....	San Francisco.....	77
Peninsula Building and Loan Association.....	San Mateo.....	4
Peoples Building and Loan Association.....	Inglewood.....	4
Protective Building and Loan Association.....	Los Angeles.....	199
Prudential Building and Loan Association.....	Los Angeles.....	15
Standard Building and Loan Association.....	San Francisco.....	16
Torrance Building and Loan Association.....	Torrance.....	3
Union Building and Loan Association.....	San Francisco.....	75
West Coast Building-Loan Association.....	Los Angeles.....	11
Wilshire Building and Loan Association.....	Los Angeles.....	2
Western Loan and Building Company.....	Salt Lake City, Utah.....	27
Total.....		777

LOCATION OF MORTGAGED PROPERTIES.

The commissioner has ruled that an association must hereafter, when making its annual report, give the name of the city and county, or county, where properties, on which it holds a mortgage or deed of trust, is located. The associations are cautioned against being too liberal in loans and valuations of properties on which loans are to be made. They should be especially watchful of their agents who make loans for them, especially in far-off places. These loans made through agents should be carefully checked up by an inspection of properties offered as security. Loan agents should not be allowed too high commissions or permitted to charge up unreasonable, so-called incidental expenses against borrowers. Informing the bureau of the location of mortgaged properties, outside of the home city of the association, will make it easier for the commissioner and his deputies to keep a better check on the loans made by associations in various communities.

LICENSE FEE RATE AGAIN DECREASED.

The tremendous growth of the building and loan business of California made it imperative to employ an additional deputy last March. An increase in the salaries of the deputies was recommended by the commissioner, and an enabling act was passed by the last legislature. The recommendation met with the approval of the board of control and, as a result, the new deserved salary increase went into effect on July 24th. Despite these extra expenses, in the operation of this department, the 1926 license fee rate will be 14 cents, one cent less than last year. All associations having assets above \$71,430 will pay at this rate per thousand of assets. In 1926, the minimum license fee rate will be \$10 per year for associations having assets under \$71,430. It is interesting to note that the license fee rate has decreased from 56 cents per \$1,000 of assets in 1910 to the present low rate. Associations have never made any protest against levies made by this department, being always glad to give it all possible financial support and cooperation to enable it to function and render effective service in the enforcement of the laws and the protection of the investing public.

THE SANTA BARBARA CATASTROPHE.

On the day the news was received of the calamity that had been visited upon Santa Barbara, the commissioner wrote the following letter to all of the Santa Barbara associations:

“In the event that the damage is such as to interfere with the banking facilities, and cause excessive demands on your association for withdrawals, you should not hesitate to invoke the protection of Section 642 of the Civil Code, and require everyone to file a written notice of intention to withdraw and let payments then be made in order of filing when funds are available. If funds are available, payments of less than \$50 for relief of distress or absolute necessity may be made without notice.”

It is significant to state that the associations were able to handle the difficult situation without having to resort to the safeguards the law provides in such cases. The withdrawals were very few, not only because the investors were not in need of their funds but also because they felt that the associations offered the best kind of safety for their savings. Although outside associations, as well as local banks, offered the Santa Barbara associations practically unlimited credit, they had no need to avail themselves of the courtesy extended to them.

NEW FEATURES OF REPORT.

Among the new features of this year's report of the bureau are the following:

- (1) Changes in assets since 1894.
- (2) Principal items of receipts and disbursements during the last five years.
- (3) Changes in assets and liabilities during the last five years.
- (4) Principal items of resources and liabilities during the last five years.
- (5) Comparison of assets of cities for the fiscal year ending June 30, 1924, and June 30, 1925.
- (6) Assets of each association.
- (7) Names of officers and directors of associations.
- (8) Instructions for forming an association.
- (9) Sample articles of incorporation and by-laws of an association.
- (10) Associations employing agents.
- (11) Recent rulings of the commissioner.

CONCLUSION.

Immediately following the published report will be found (a) detailed statement of the receipts of this department; (b) the names of the 162 associations, locations, their secretaries, and assets of the associations; (c) a history of all associations licensed since 1893 to June 30, 1925; (d) the condensed annual statement of condition of each of the 152 associations reporting during the fiscal year ending June 30, 1925, arranged in alphabetical order, both as to city or town of location and to names of the associations therein, including names of their officers and directors; (e) report of a foreign association doing business in this state; (f) a statement of assets and liabilities of ten building and loan associations which transacted business less than six months prior to June 30, 1925; (g) the existing laws, both for the government and supervision of associations; (h) rulings of the building and loan commissioner; (i) instructions for forming new building and loan associations; (j) sample articles of incorporation and by-laws of a building and loan association; (k) code of ethics of building and loan associations.

Respectfully submitted,

(SEAL)

A. E. FALCH,
Commissioner.

NAMES OF ASSOCIATIONS, LATEST REPORTED ASSETS, NAMES OF SECRETARIES AND LOCAL ADDRESSES.

LOCATION	ADDRESS	ASSOCIATION	SECRETARY	ASSETS
Alameda	Park & Central Ave.	Central Loan Association	J. L. Delaney	\$1,433,152 96
Alhambra	200 W. Main St.	Alhambra Building and Loan Assn.	J. Homer Hough	370,484 39
Anaheim	114 N. Lemon St.	Anaheim Building and Loan Assn.	S. P. Seiersen	217,693 28
Anaheim	222 E. Center St.	Savings, Loan and Building Assn.	Fred A. Backs, Jr.	1,126,633 25
Bakersfield	1st Bank of Kern	Kern Co. Mutual Bldg. and Loan Assn.	Arthur S. Crites	782,500 33
Bakersfield	1520 19th St.	Peoples Mut. Bldg. and Loan Assn.	L. S. Robinson	177,267 98
Berkeley	2045 Shattuck Ave.	Berkeley Guaranty Bldg. and Loan Assn.	F. R. Peake	1,034,764 80
Berkeley	204 Mercantile Bk. Bldg.	Fidelity Guaranty Bldg. and Loan Assn.	Donald P. Wingate	1,448,957 64
Beverly Hills	1425 Santa Monica Blvd.	Beverly Hills Bldg. and Loan Assn.	H. C. Clarke, Jr.	418,760 91
Beverly Hills	456 Beverly Drive	United Building-Loan Association	F. C. Wilson	148,138 11
Burbank	226 N. Olive St.	Burbank Building and Loan Assn.	J. J. King	103,336 28
Chino	380 6th St.	Chino Building and Loan Assn.	Ralph C. Homan	88,537 36
Corona	520 1/2 Main St.	Corona Mutual Bldg. and Loan Assn.	John P. Key	69,594 11
Cucamonga	Kincaid Bldg.	Cucamonga Building and Loan Assn.	O. P. Whitney	129,359 33
Culver City	Washington & Main Sts.	Pacific Building and Loan Assn.	H. A. Stern	1,574,477 25
Elsinore	108 N. Main St.	Mutual Building and Loan Assn.	R. N. Kirkpatrick	24,552 18
Escondido	113 N. Lime St.	Escondido Mutual Bldg. and Loan Assn.	H. L. Gongwer	166,611 93
Fortuna	c/o Friedenbach Bros.	Fortuna Building and Loan Assn.	C. A. Friedenbach	60,200 00
Fresno	2044 Kern St.	Fresno Guaranty Bldg. and Loan Assn.	Edwin M. Einstein	289,864 36
Fresno	1233 Broadway	Mutual Building and Loan Assn.	Herbert Levy	351,864 48
Fresno	2011 Tulare St.	United States Building and Loan Assn.	M. C. Rount	68,157 45
Fullerton	107 W. Commonwealth	Mutual Building and Loan Assn.	H. L. Parry	295,205 09
Glendale	104 E. Broadway	Glendale Bldg. and Loan Assn.	Chas. N. Elder	(Inactive)
Glendale	104 E. Broadway	Golden State Bldg. and Loan Assn.	Chas. N. Elder	603,333 29
Hemet	205 E. Florida St.	Hemet Home Builders' Association	Burdette Raynor	36,761 12
Huntington Beach	1st National Bank	National Building and Loan Assn.	John I. Hinkle	76,552 96
Huntington Park	236 S. Pacific Blvd.	Huntington Park Bldg. and Loan Assn.	H. M. Lough	176,460 31
Inglewood	308 S. Market St.	Peoples Bldg. and Loan Association	Geo. T. Lepier	119,468 00
Lankershim	5213 Lankershim Blvd.	Lankershim Building and Loan Assn.	John N. Fritz	67,645 63

NAMES OF ASSOCIATIONS, LATEST REPORTED ASSETS, NAMES OF SECRETARIES AND LOCAL ADDRESSES—(Continued.)

LOCATION	ADDRESS	ASSOCIATION	SECRETARY	ASSETS
Livermore	American Nat'l Bank	Livermore Mutual Bldg. and Loan Assn.	H. J. Callaghan	\$43,443 07
Lodi	5 W. Pine St.	Lodi Building and Loan Association	W. E. Taylor	440,437 71
Lodi	306 Farmers & M. Bk. Bldg.		Edgar B. Doering	132,625 18
Long Beach	247 American Ave.	Peoples Bldg. and Loan Assn.	Frank J. Parr	752,301 01
Long Beach	143 E. Broadway	California Bldg. and Loan Assn.	Wm. H. Smith	481,027 53
Long Beach	290 E. 4th St.	Commonwealth Bldg. and Loan Assn.	W. F. Boice	100,204 98
Long Beach	1st & Locust Sts.	Long Beach Building and Loan Assn.	C. R. Lough	1,786,770 12
Los Angeles	1st & Pacific Sts.	Mutual Building and Loan Assn.	M. N. Skinner	6,899,754 50
Los Angeles	1047 S. Hill St.	American Loan Association	H. E. Spicker	198,111 60
Los Angeles	550 S. Grand Ave.	Angelus Building and Loan Assn.	H. E. Poyet	254,887 37
Los Angeles	631 S. Hill St.	Bankers Guaranty Loan Co.	G. H. Wadlogn	30,304 05
Los Angeles	1010 Pershing Sq. Bldg.	California Building and Loan Assn.	H. Stanley Benedict	246,315 78
Los Angeles	457 S. Western Ave.	Federal Building and Loan Assn.	R. F. Ahern	54,885 95
Los Angeles	631 S. Hill St.	Fidelity Savings and Loan Assn.	C. H. Lee	13,818,902 61
Los Angeles	1072 N. Western Ave.	Field Building and Loan Assn.	P. D. Dodds	208,128 86
Los Angeles	709 S. Hope St.	Franklin Building and Loan Assn.	K. C. Darlington	21,883 78
Los Angeles	808 S. Spring St.	Guardian Building and Loan Assn.	G. C. Spurr	92,015 00
Los Angeles	6333 Hollywood Blvd.	Guaranty Building and Loan Assn.	G. H. Reesmyer	1,364,159 96
Los Angeles	7902 Santa Monica Blvd.	Hollywood Building and Loan Assn.	John D. Rishell	61,683 28
Los Angeles	Commercial Nat'l Bank	Home Building and Loan Association	W. A. Bonyage, Jr.	285,442 80
Los Angeles	Larchmont & Beverly	La Bonte Building and Loan Assn.	H. Monroe Dunham	451,009 04
Los Angeles	2504 Central Ave.	Liberty Building and Loan Assn.	A. Hartley Jones	78,566 74
Los Angeles	408 S. Hill St.	Lincoln Building and Loan Assn.	N. L. Levering	52,215 93
Los Angeles	5101 York Blvd.	Los Angeles American Bldg. and Loan Assn.	O. T. Vaughn	19,006 37
Los Angeles	740 S. Spring St.	Los Angeles Mutual Bldg. and Loan Assn.	R. Holby Myers	624,846 85
Los Angeles	6814 Hollywood Blvd.	Mutual of Hollywood Bldg. and Loan Assn.	Chas. L. Swanton	169,579 49
Los Angeles	333 Pac. Mutual Bldg.	Pacific Coast Bldg. and Loan Assn.	A. A. Anderson	62,660 23
Los Angeles	215 Mer. Nat'l Bk. Bldg.	Protective Building and Loan Assn.	D. A. Hays	124,012 54
Los Angeles	723 S. Spring St.	Prudential Building and Loan Assn.	Miss Mary Schrock	465,421 26

Los Angeles	431 W. 5th St.	Southern California Loan Association	Julius H. Martin	3,632,628	49
Los Angeles	722 S. Spring St.	State Mutual Bldg. and Loan Assn.	C. Howard Wade	8,731,284	61
Los Angeles	1057 S. Broadway	West Coast Bldg. and Loan Assn.	Edgar E. Lefebvre	58,900	43
Los Angeles	Edwards-Wilkey Bldg.	Wishire Building and Loan Assn.	Wm. G. Gibbon	322,159	49
Madera	Madera Abstract Co.	Madera Mutual Building and Loan Assn.	E. H. McCaule	192,979	59
Merced	448 17th St.	Merced Mutual Bldg. and Loan Assn.	J. H. Simonsen	332,720	48
Mill Valley	Box 575	Tamapais Mutual Bldg. and Loan Assn.	Paul Helmore	84,371	13
Modesto	1113 J St.	Modesto Building and Loan Assn.	L. E. Meeker	237,852	65
Monrovia	107 E. Lemon Ave.	Mutual Building and Loan Assn.	M. Langlie	187,280	11
Napa	112 1st St.	Napa Building and Loan Association	John N. Mount	583,779	19
Newcastle	c/o Pioneer Fruit Co.	Newcastle Building and Loan Assn.	John Wallace	187,303	46
Oakland	503 16th St.	Alameda County Loan Association	Miss H. L. Kruger	2,651,279	13
Oakland	802 Ray Bldg.	Columbian Mutual Bldg. and Loan Assn.	R. R. Read	235,496	31
Oakland	247 12th St.	Cosmopolitan Mutual Bldg. and Loan Assn.	W. S. Gould	826,739	57
Oakland	444 17th St.	The Oakland Guarantee Bldg. and Loan. A.	Geo. W. Ludlow	1,190,410	60
Oceanside	c/o McCormick Lbr. Co.	Oceanside Building and Loan Assn.	Malon Littlefield	113,926	95
Ontario	235 N. Euclid Ave.	Peoples Mutual Building and Loan Assn.	J. O. Henderson	1,524,934	66
Orange	Bk. of Orange Bldg.	Orange Building and Loan Assn.	Osman Pixley	1,019,360	26
Oxnard	441 "A" St.	Oxnard Building and Loan Assn.	J. L. Howland	169,999	68
Palo Alto	412 University Ave.	Home Foundation Bldg. and Loan Assn.	R. O. Bolman	43,921	35
Palo Alto	259 University Ave.	Palo Alto Mutual Bldg. and Loan Assn.	Dicy A. Baugh	1,802,123	38
Pasadena	170 E. Colorado St.	California Security-Loan Corp.	A. J. Morris	2,550,072	45
Pasadena	34 N. Marengo Ave.	Crown Bldg. and Loan Corp.	Lee C. Reed	126,368	97
Pasadena	556 E. Colorado St.	Equitable Building and Loan Assn.	W. M. Trask	323,823	04
Pasadena	18 N. Marengo Ave.	Pasadena Building and Loan Assn.	E. D. Hill	711,894	78
Paso Robles	Odd Fellows Bldg.	Paso Robles Mutual Bldg. and Loan Assn.	Lynan Brewer	106,552	45
Petaluma	Nat'l Bank Bldg.	Petaluma Mutual Loan Association	Jessie M. Batchelder	60,242	16
Pleasanton	Bk. of Pleasanton	Pleasanton Mutual Bldg. and Loan Assn.	T. H. Silver	27,177	97
Pomona	21 & Thomas Sts.	Home-Builders' Loan Association	Paul Endicott	3,028,167	22
Pomona	260 S. Thomas St.	Mutual Building and Loan Assn.	W. D. Frederick	4,694,289	85
Porterville	206 Putnam Ave.	Porterville Mutual Bldg. and Loan Assn.	C. O. Premo	293,639	68
Redlands	5th & Citrus Sts.	Redlands Building and Loan Assn.	J. W. Miller	2,554,363	83
Redondo Beach	134 S. Pacific Ave.	American Mutual Bldg. and Loan Assn.	S. H. Welsh	42,617	32
Redwood City	22 Broadway	San Mateo County Bldg. and Loan Assn.	A. E. Montieth	796,658	15

NAMES OF ASSOCIATIONS, LATEST REPORTED ASSETS, NAMES OF SECRETARIES AND LOCAL ADDRESSES—(continued).

LOCATION	ADDRESS	ASSOCIATION	SECRETARY	ASSETS
Rialto	1st Nat'l Bank	Rialto Building and Loan Assn.	E. W. Preston	\$102,069 69
Richmond	Macdonald at 6th	California Guaranty Bldg. and Loan Assn.	Ira R. Vaughn	98,468 23
Riverside	668 Main St.	Riverside County Mut. B. and L. Assn.	Frederick Smith	864,135 24
Sacramento	1002 10th St.	Capital Building and Loan Assn.	H. S. Wanzer	708,764 36
Sacramento	724 "J" St.	Sacramento Building and Loan Assn.	Frank Hickman	914,128 91
Sacramento	724 "J" St.	Sacramento Building and Loan Assn.	Frank Hickman	490,415 57
San Bernardino	474 Court St.	Guarantee Building and Loan Assn.	Virgil Pinkley	552,814 53
San Bernardino	479 4th St.	Santa Fe Building and Loan Assn.	O. C. Rogers	2,052,927 99
San Diego	4th & "B" Sts.	Bay City Building and Loan Assn.	Harold B. Starkey	380,516 58
San Diego	"B" St. at 6th	Community Building and Loan Assn.	D. H. Shreve	948,291 07
San Diego	940 3d St.	San Diego Building and Loan Assn.	R. E. Hegg	664,361 09
San Diego	343 Spreckels Th. Bldg.	Silver Gate Bldg. and Loan Assn.	Geo. D. Easton	563,790 22
San Francisco	4749 3d St.	Bay View Building and Loan Assn.	R. B. Stumpf	473,880 96
San Francisco	206 Hearst Bldg.	Cal. Home Bldg. and Loan Assn.	R. L. Handy	1,267,329 41
San Francisco	255 Montgomery St.	Cal. Mutual Savings Fund L. and B. Assn.	Wm. E. Bouton	246,751 16
San Francisco	405 Pine St.	Citizens Building and Loan Assn.	Fremont Wood	765,708 49
San Francisco	255 Montgomery St.	Empire Building and Loan Assn.	Wm. E. Bouton	132,086 48
San Francisco	255 Montgomery St.	Eureka Building and Loan Assn.	Wm. E. Bouton	247,699 69
San Francisco	255 Montgomery St.	Fidelity Building and Loan Assn.	Wm. E. Bouton	463,444 17
San Francisco	995 Market St.	Franklin Mutual Bldg. and Loan Assn.	B. Fodde	370,238 08
San Francisco	1203 Merch. Ex. Bldg.	Globe Mutual Bldg. and Loan Assn.	R. F. Cassidy	316,840 59
San Francisco	282 Bush St.	Home Mutual Deposit Loan Co.	C. G. Hinds	769,165 00
San Francisco	559 Monadnock Bldg.	Industrial Building and Loan Assn.	A. J. DeLamare	11,104 15
San Francisco	255 Montgomery St.	Mechanics Building and Loan Assn.	Wm. E. Bouton	108,569 17
San Francisco	416 Underwood Bldg.	Metropolitan Guaranty B. and L. Assn.	D. C. Watson	65,239 27
San Francisco	3210 22d St.	Mission Building and Loan Assn.	W. G. McDeirmid	46,623 21
San Francisco	664 Mills Bldg.	Northern Cal. Bldg. and Loan Assn.	H. A. Taylor, Asst.	439,701 19
San Francisco	1150 Divisadero St.	Occidental Loan Association	B. M. Gunzburger	130,267 37
San Francisco	550 California St.	Pacific States Savings and Loan Co.	W. S. Pardy	3,161,338 08

San Francisco	715 Clunie Bldg.	Progress Mutual Loan Association	N. Steinberger	75,851 51
San Francisco	715 Clunie Bldg.	Provident Mutual Loan Association	N. Steinberger	348,041 78
San Francisco	1438 Quesada St.	San Francisco Bldg. and Loan Assn.	D. A. Steinbaugh	127,491 98
San Francisco	176 Sutter St.	Standard Building and Loan Assn.	H. A. Bewley	22,281 87
San Francisco	39 Montgomery St.	Union Building and Loan Assn.	E. A. Ricks	58,372 31
San Francisco	1150 Divisadero St.	Western Loan Association	B. M. Gunzburger	187,776 64
San Jose	248 S. First St.	California Mutual Bldg. and Loan Assn.	Willard B. Rice	7,231,594 39
San Jose	94 N. 1st St.	Guaranty Bldg. and Loan Assn.	W. R. Frost	3,372,060 71
San Jose	32 W. San Antonio St.	Home Owners Bldg. and Loan Assn.	Roley S. Kooser	70,717 45
San Jose	12 N. 1st St.	Nucleus Building and Loan Assn.	C. H. Johnson	1,810,444 76
San Jose	81 W. Santa Clara St.	San Jose Building and Loan Assn.	Allen Rudolph	4,867,511 87
San Luis Obispo	792 Monterey St.	San Luis Building and Loan Assn.	M. Lewin	624,937 45
San Mateo	220 2d Ave.	Peninsula Building and Loan Assn.	Ella S. Irving	121,767 02
San Mateo	318 "B" St.	San Mateo Mutual Bldg. and Loan Assn.	Joseph B. Gordon	374,881 45
San Rafael	721 4th St.	Marin County Mutual Bldg. and Loan A.	L. A. Lancel	223,423 55
Santa Ana	115 W. 4th St.	Home Mutual Building and Loan Assn.	O. M. Robbins	1,400,141 97
Santa Ana	111 W. 3d St.	Santa Ana Building and Loan Assn.	Cotton Mather	206,411 54
Santa Barbara	9 W. Carrillo St.	City Building and Loan Assn.	S. B. Schaner	352,145 17
Santa Barbara	814 State St.	Loan and Building Association	J. M. Abbott	2,544,501 87
Santa Barbara	1008 State St.	Santa Barbara Mutual Bldg. and L. Assn.	Lloyd I. Tilton	2,789,069 70
Santa Clara	1129 Franklin St.	Santa Clara Bldg. and Loan Assn.	F. O. Roll	334,863 21
Santa Cruz	105 Pacific Ave.	Santa Cruz Co. Bldg. and Loan Assn.	Harry E. Murray	594,159 37
Santa Monica	221 Santa Monica Blvd.	Bay Cities Guaranty Bldg. and L. Assn.	J. D. Rishell	601,390 20
Santa Paula	165 W. Main St.	Santa Paula Bldg. and Loan Assn.	H. H. Youngken	1,379,913 36
Santa Rosa	629 4th St.	Santa Rosa Bldg. and Loan Assn.	C. D. Barnett	231,515 10
Sausalito	Bank of Sausalito	Sausalito Mutual Loan Association	E. S. Rayburn	43,435 26
Stockton	11 S. Hunter St.	San Joaquin Valley B. and L. Assn.	H. A. Noble	3,570,707 57
Stockton	Sutter & Market Sts.	Security Bldg. and Loan Assn.	F. W. Wurster	2,774,040 76
Stockton	26 N. San Joaquin St.	State Building and Loan Assn.	Howard Hammond	1,304,231 33
Stockton	36 S. San Joaquin St.	Stockton Land, Loan and Bldg. Assn.	C. E. Littlehale	1,789,357 81
Tiburon	Tiburon	Northwestern Bldg. and Loan Assn.	Allen W. Dayton	104,054 29
Torrance	Auditorium Bldg.	Torrance Mutual Bldg. and Loan Assn.	Chas. T. Rippey	83,602 64
Tulare	K & Kern Sts.	Guarantee Building and Loan Assn.	W. E. Anderson	43,698 98
Tulare	215 E. Kern St.	Tulare Bldg. and Loan Association	J. E. Wilder	70,367 91

NAMES OF ASSOCIATIONS, LATEST REPORTED ASSETS, NAMES OF SECRETARIES AND LOCAL ADDRESSES (Continued.)

LOCATION	ADDRESS	ASSOCIATION	SECRETARY	ASSETS
Iceland	272 E. 9th St.	Magnolia Mutual Bldg. and Loan Assn.	D. E. Palmer	\$499,498 32
Van Nuys	6402 Sherman Way, Rm. V	Provident Building and Loan Assn.	W. C. Haden	34,681 38
Ventura	Caruso Building	Ventura Building and Loan Assn.	Scott McReynolds	165,326 94
Vesalia	108 W. Center St.	Vesalia Building and Loan Assn.	C. L. Johnson	658,695 62
Whittier	110 E. Philadelphia St.	Mutual Building and Loan Assn.	W. H. Kimball	852,911 05
Whittier	286 E. Philadelphia St.	Whittier Building and Loan Assn.	M. R. Allen	850,847 27
Wilmington	326 Canal Ave.	Harbor Building and Loan Assn.	T. L. Skelton	146,366 76
Wilmington	405 Canal Ave.	Wilmington Mutual Bldg. and Loan Assn.	O. W. Hodgkinson	433,684 49
Salt Lake City	45-49 E. 1st South St.	Western Loan and Building Company	H. M. H. Lund	5,294,741 57

INCOME FROM LICENSES AND ASSESSMENTS FOR SALARIES AND SUPPORT.

From renewal of annual licenses.....	\$16,722 57
From licenses of new associations.....	132 00
From licenses of agents and solicitors.....	777 00
Total income.....	\$17,631 57
Received for sale of old fixtures.....	8 50
Received for reports printed for associations.....	39 50
Received for refund on salary warrant.....	30 00
Total receipts.....	\$17,709 57
Remitted State Treasurer:	
February 5, 1925.....	\$17,210 34
February 20, 1925.....	15 00
April 20, 1925.....	24 50
May 11, 1925.....	30 00
June 30, 1925.....	429 73
	\$17,709 57

EXPENSES OF THE DEPARTMENT FOR SALARIES AND SUPPORT.

Salary of Commissioner.....	\$4,000 00
Salary of Chief Deputy.....	2,500 00
Salary of Deputy.....	2,400 00
Salary of Deputy.....	800 00
Salary of Stenographers.....	1,348 00
Total salaries.....	\$11,048 00
For traveling expenses—examinations.....	\$2,554 88
For traveling expenses—commissioner.....	297 27
For furniture and equipment.....	241 93
For office rent and janitor service.....	679 56
For printing annual report.....	600 00
For other printing and stationery.....	184 68
For office expenses.....	54 25
For telephone and telegraph.....	137 36
For postage stamps.....	174 00
For premium on official bonds.....	60 00
	4,983 93
Aggregate.....	\$16,031 93

State of California, }
 City and County of San Francisco. } ss.

J. L. Fields, Deputy Building and Loan Commissioner, being first duly sworn, deposes and says the foregoing is a correct statement of the income and receipts for the fiscal year ended June 30, 1925, the disposition of the same, and also of the salaries and expenses of the department for the same period.

Subscribed and sworn to before me
 this 10th day of September, 1925.

J. L. FIELDS.

A. E. FALCH,
 Building and Loan Commissioner.

[SEAL]

APPENDIX (A)

Containing List of all Associations, Authorized, Organized, or Licensed from 1893 to June 30, 1925, and followed by a Detailed Statement of the Condition of all active Associations reporting to the Commissioner for the Fiscal Year Ended June 30, 1925.

LIST OF BUILDING AND LOAN ASSOCIATIONS

Of which the Bureau of Building and Loan Supervision has any Record, as having been Authorized, Organized or Licensed under the several Acts creating this Department, from 1893 to June 30, 1925. Arranged Alphabetically by Cities, Towns and Names.

NOTE—For explanation of the letters and figures in the "closed" column, see explanation key immediately following this list.

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE.

	Organized	First report	Closed
ALAMEDA, ALAMEDA COUNTY.			
Alameda Building and Loan Association	Mar. 7, 1876	1894	D.1, 1907
California Building and Loan Association	Feb. 11, 1888	1894	L.V., 1912
Central Loan Association	July 29, 1909	1910	
Columbian Mutual Building and Loan Association	July 17, 1893	1894	
Encinal Building and Loan Association	Dec. 28, 1888	1894	A.1, 1908
ALHAMBRA, LOS ANGELES COUNTY.			
Alhambra Building and Loan Association	June 25, 1921	1922	
ANAHEIM, ORANGE COUNTY.			
Anaheim Building and Loan Association	June 30, 1921	1921	
Savings Loan and Building Association	Jan. 8, 1889	1894	
BAKERSFIELD, KERN COUNTY.			
Bakersfield Building and Loan Association	May 14, 1890	1894	L.V., 1902
Kern County Mutual Building and Loan Association	July 27, 1901	1902	
People's Mutual Building and Loan Association	Jan. 27, 1892	1894	
BENICIA, SOLANO COUNTY.			
Benicia Building and Loan Association	Jan. 11, 1883	1894	L.C., 1917
BERKELEY, ALAMEDA COUNTY.			
Berkeley Guarantee Building and Loan Association	Dec. 16, 1922	1923	
Berkeley Loan and Security Company	Dec. 14, 1905	1906	L.V., 1909
Equitable Building and Loan Association	Dec. 7, 1908	1910	C.6, 1917
Fidelity Guarantee Building and Loan Association	Aug. 17, 1921	1922	
Homestead Loan Association	Mar. 3, 1886	1894	L.V., 1911
BEVERLY HILLS, LOS ANGELES.			
Beverly Hills Building and Loan Association	May 29, 1922	1922	
United Building-Loan Association	Jan. 9, 1925	1925	
BURBANK, LOS ANGELES COUNTY.			
Burbank Building and Loan Association	Sept. 5, 1921	1922	
CHICO, BUTTE COUNTY.			
Sacramento Valley Mutual Building and Loan Association	Oct. 4, 1912	1913	L.V., 1915
CHINO, SAN BERNARDINO COUNTY.			
Chino Building and Loan Association	April 1, 1922	1922	
COLTON, SAN BERNARDINO COUNTY.			
Second Colton Building and Loan Association	Jan. 1, 1888	1894	L.V., 1900
COLUSA, COLUSA COUNTY.			
Colusa Mutual Building and Loan Association	Jan. 9, 1900	No. Rep.	L.V., 1900
CORNING, TEHAMA COUNTY.			
Corning Mutual Savings, Loan and Building Association	April 13, 1896	1896	A.2, 1899
CORONA, RIVERSIDE COUNTY.			
Corona Mutual Building and Loan Association	Sept. 30, 1905	1906	
COVINA, LOS ANGELES COUNTY.			
Covina Mutual Building and Loan Association	Feb. 11, 1899	1900	L.V., 1910
CUCAMONGA, SAN BERNARDINO COUNTY.			
Cucamonga Building and Loan Association	May 4, 1921	1921	
CULVER CITY, LOS ANGELES COUNTY.			
Pacific Building and Loan Association	June 2, 1919	1920	
ELSINORE, RIVERSIDE COUNTY.			
Mutual Building and Loan Association	June 10, 1919	1921	
ESCONDIDO, SAN DIEGO COUNTY.			
Escondido Mutual Building and Loan Association	Sept. 19, 1893	1894	
FORT BRAGG, MENDOCINO COUNTY.			
Mutual Building and Loan Association	Feb. 7, 1894	1895	L.V., 1905
People's Building and Loan Association	Oct. 14, 1889	1894	L.V., 1909
FORTUNA, HUMBOLDT COUNTY.			
Fortuna Building and Loan Association	April 13, 1889	1894	
FRESNO, FRESNO COUNTY.			
Fresno Guaranty Building and Loan Association	Dec. 31, 1919	1921	
Mutual Building and Loan Association	Mar. 17, 1892	1894	
United States Building and Loan Association	Dec. 29, 1924	1925	

**LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE--Continued.**

	Organized	First report	Closed
FULLERTON, ORANGE COUNTY.			
Fullerton Mutual Building and Loan Association.....	Feb. 15, 1899	No. Rep.	L.V., 1900
Mutual Building and Loan Association.....	Jan. 8, 1923	1923	
GLENDALE, LOS ANGELES COUNTY.			
Glendale Building and Loan Association.....	Nov. 27, 1922	1923	
Golden State Building and Loan Association.....	Jan. 2, 1923	1923	
HEALDSBURG, SONOMA COUNTY.			
Healdsburg Mutual Building and Loan Association.....	Dec. 31, 1894	1896	L.V., 1911
HEMET, RIVERSIDE COUNTY.			
Hemet Home Builders Association.....	June 26, 1920	1921	
HUNTINGTON BEACH, ORANGE COUNTY.			
National Building and Loan Association.....	Nov. 9, 1922	1924	
HUNTINGTON PARK, LOS ANGELES COUNTY.			
Huntington Park Building-Loan Association.....	May 15, 1924	1925	
INGLEWOOD, LOS ANGELES COUNTY.			
Peoples Building and Loan Association.....	Nov. 16, 1923	1924	
LANKERSHIM, LOS ANGELES COUNTY.			
Lankershim Building and Loan Association.....	Nov. 5, 1923	1924	
LIVERMORE, ALAMEDA COUNTY.			
Livermore Mutual Building and Loan Association.....	Sept. 19, 1906	1907	
LODI, SAN JOAQUIN COUNTY.			
Lodi Building and Loan Association.....	Oct. 6, 1922	1923	
Peoples Building and Loan Association.....	April 17, 1924	1925	
LONG BEACH, LOS ANGELES COUNTY.			
Anchor Building and Loan Association.....	May 12, 1922	1922	
California Building and Loan Association.....	Oct. 26, 1923	1924	
Commonwealth Building and Loan Association.....	June 1, 1922	1922	
Long Beach Building and Loan Association.....	Mar. 5, 1920	1921	
Mutual Building and Loan Association.....	Aug. 4, 1904	1905	
LOS ALTOS, SANTA CLARA COUNTY.			
Altos Building and Loan Association.....	Aug. 24, 1909	1910	L.V., 1916
LOS ANGELES, LOS ANGELES COUNTY.			
American Building and Loan Association.....	Sept. 27, 1922	1923	D.15, 1924
American Loan Society.....	Sept. 15, 1922	1923	
Angelus Building and Loan Association.....	Feb. 19, 1923	1924	
Bankers Guaranty Loan Company.....	Aug. 17, 1901	1902	
Borrowers Mutual Building and Loan Association.....	Aug. 30, 1897	1898	L.V., 1902
California Building-Loan Association.....	May 24, 1923	1924	
California Mutual Building and Loan Association.....	Aug. 11, 1891	1894	L.V., 1904
Columbia Loan and Building Association.....	Feb. 14, 1887	1894	A.3, 1901
Equitable Loan Society.....	July 19, 1889	1894	L.V., 1903
Equitable Mutual Building and Loan Association.....	Sept. 26, 1892	1894	L.V., 1897
Federal Building and Loan Association.....	Sept. 20, 1924	1925	
Fidelity Savings and Loan Association.....	Jan. 31, 1891	1894	
Field Building and Loan Association.....	Sept. 12, 1924	1925	
Franklin Building-Loan Association.....	Sept. 8, 1924	1925	
Fraternal Mutual Building and Loan Association.....	April 17, 1895	1896	L.V., 1907
Guaranty Building and Loan Association.....	May 3, 1921	1921	
Guardian Building-Loan Association.....	Jan. 19, 1925	1925	
Hollywood Building and Loan Association.....	Mar. 26, 1924	1925	
Home Building and Loan Association.....	Aug. 21, 1889	1894	
Home Investment Building and Loan Association.....	Aug. 21, 1889	1894	B.6, 1922
Imperial Savings and Loan Association.....	Feb. 16, 1890	1894	L.V., 1899
La Bonte Building and Loan Association.....	Nov. 4, 1924	1925	
Liberty Building and Loan Association.....	Jan. 24, 1924	1924	
Lincoln Building and Loan Association.....	Feb. 6, 1925	1925	
Los Angeles American Building and Loan Association.....	Nov. 24, 1924	1925	
Los Angeles Building and Loan Association.....	Mar. 26, 1891	1894	L.V., 1903
Los Angeles Mutual Building and Loan Association.....	Oct. 29, 1920	1921	
Mechanics Savings Mutual Building and Loan Association.....	July 20, 1895	1896	L.V., 1900
Metropolitan Loan Association.....	July 30, 1895	1894	D.10, 1921
Mutual of Hollywood Building and Loan Association.....	Dec. 29, 1924	1925	
National Building and Loan Association.....	June 29, 1889	1894	B.1, 1891
Pacific Coast Building-Loan Association.....	May 29, 1925	1925	
Peoples Mutual Building and Loan Association.....	April 15, 1895	1896	A.4, 1895

**LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE—Continued.**

	Organized	First report	Closed
LOS ANGELES, LOS ANGELES COUNTY—Continued.			
Protective Building and Loan Association.....	April 23, 1923	1924	
Protective Savings Mutual Building and Loan Association.....	Jan. 2, 1896	1897	L.R., 1907
Provident Mutual Building and Loan Association.....	Oct. 14, 1895	1896	A.5, 1914
Prudential Building and Loan Association.....	Dec. 17, 1923	1924	
Southern California Loan Association.....	Mar. 11, 1887	1894	
State Mutual Building and Loan Association.....	June 20, 1889	1894	
State of California Mutual Building and Loan Association.....	April 7, 1898	1899	C.1, 1905
Union Mutual Building and Loan Association.....	Oct. 8, 1891	1894	L.R. 1907-13
West Coast Building-Loan Association.....	Dec. 3, 1923	1925	
Western Mutual Building and Loan Association.....	June 21, 1902	1903	L.V., 1904
Wilshire Building and Loan Association.....	Sept. 25, 1922	1923	
LOS GATOS, SANTA CLARA COUNTY.			
Los Gatos Building and Loan Association.....	April 27, 1889	1894	L.V. 1920
MADERA, MADERA COUNTY.			
Madera Mutual Building and Loan Association.....	June 16, 1893	1894	L.V. 1896
Madera Mutual Building and Loan Association.....	Oct. 26, 1912	1913	
MERCED, MERCED COUNTY.			
Merced Mutual Building and Loan Association.....	June 22, 1891	1894	
MILL VALLEY, MARIN COUNTY.			
Tamalpais Mutual Building and Loan Association.....	Mar. 16, 1897	1898	
MODESTO, STANISLAUS COUNTY.			
Modesto Building and Loan Association.....	Oct. 10, 1889	1894	A.2, 1900
Modesto Building and Loan Association.....	Jan. 16, 1922	1923	
MONROVIA, LOS ANGELES COUNTY.			
Mutual Building and Loan Association.....	Jan. 17, 1924	1924	
NAPA, NAPA COUNTY.			
Napa Building and Loan Association.....	April 22, 1886	1894	
NEWCASTLE, PLACER COUNTY.			
Newcastle Building and Loan Association.....	May 23, 1889	1894	
OAKLAND, ALAMEDA COUNTY.			
Alameda County Loan Association.....	July 20, 1875	1894	
Brooklyn Investment and Loan Association.....	Oct. 14, 1889	1894	L.V., 1910
California Home Investment Association.....	Dec. 7, 1908	1910	B.9, 1924
Cosmopolitan Mutual Building and Loan Association.....	Aug. 6, 1879	1894	
Equity Building and Loan Association.....	Aug. 21, 1881	1894	L.V., 1900
Home Security Building and Loan Association.....	July 20, 1875	1894	D.2, 1907
Oakland Building and Loan Association.....	Aug. 1, 1889	1894	L.V., 1905
Oakland Guarantee Building and Loan Association.....	Dec. 7, 1908	1910	
Peoples Building and Loan Association.....	Dec. 1889	1894	L.V., 1903
Permanent Guarantee Loan Society.....	July 1, 1911	1912	A.6, 1913
Standard Building and Loan Association.....	Oct. 1, 1890	1894	L.V., 1903
West Oakland Mutual Loan Association.....	July 21, 1875	1894	L.V., 1913
OCEANSIDE, SAN DIEGO COUNTY.			
Oceanside Building and Loan Association.....	April 20, 1920	1921	
ONTARIO, SAN BERNARDINO COUNTY.			
People's Mutual Building and Loan Association.....	June 24, 1891	1894	
ORANGE, ORANGE COUNTY.			
Orange Building and Loan Association.....	Sept. 26, 1887	1894	
OXNARD, VENTURA COUNTY.			
Oxnard Building and Loan Association.....	July 13, 1921	1922	
PALO ALTO, SANTA CLARA COUNTY.			
Home Foundation Building and Loan Association.....	Mar. 31, 1925	19 5	
Palo Alto Mutual Building and Loan Association.....	Nov. 14, 1892	1894	
PASADENA, LOS ANGELES COUNTY.			
California Security Loan Corporation.....	Mar. 22, 1909	1910	
Crown Building and Loan Association.....	Jan. 11, 1923	1923	
Equitable Building and Loan Association.....	May 1, 1922	1922	
Los Angeles County Mutual Building and Loan Association.....	Feb. 14, 1899	1894	B.2, 1914
Mutual Building and Loan Association.....	July 20, 1892	1894	C.7, 1916
Pasadena Building and Loan Association.....	Feb. 14, 1899	1894	
Reliance Mutual Building and Loan Association.....	Sept. 30, 1893	No rep.	A.13, 1904
San Gabriel Valley Building and Loan Association.....	Sept. 25, 1896	1897	B.3, 1898

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE—Continued.

	Organized	First report	Closed
PASO ROBLES, SAN LUIS OBISPO COUNTY.			
Paso Robles Mutual Building and Loan Association.....	Sept. 2, 1905	1906	
PETALUMA, SONOMA COUNTY.			
Petaluma Mutual Loan Association.....	Sept. 27, 1889	1894	
PLEASANTON, ALAMEDA COUNTY.			
Pleasanton Mutual Building and Loan Association.....	Mar. 1, 1895	1896	
POMONA, LOS ANGELES COUNTY.			
Home Builders Loan Association.....	Mar. 16, 1908	1909	
Mutual Building and Loan Association.....	Dec. 24, 1892	1894	
PORTERVILLE, TULARE COUNTY.			
Porterville Mutual Building and Loan Association.....	Sept. 29, 1905	1906	
REDLANDS, SAN BERNARDINO COUNTY.			
Home Investment Association.....	Mar. 22, 1980	1894	B.8, 1923
Redlands Building and Loan Association.....	Mar. 22, 1890	1894	
REDONDO BEACH, LOS ANGELES COUNTY.			
American Mutual Building and Loan Association.....	Mar. 26, 1923	1923	
Mutual Building and Loan Association.....	Jan. 4, 1892	1894	A.8, 1895
REDWOOD CITY, SAN MATEO COUNTY.			
San Mateo County Building and Loan Association.....	May 8, 1890	1894	
RIALTO, SAN BERNARDINO COUNTY.			
Rialto Building and Loan Association.....	June 7, 1922	1922	
RICHMOND, CONTRA COSTA COUNTY.			
California Guarantee Building and Loan Association.....	Feb. 14, 1923	1923	
Richmond Building, Loan and Security Company.....	June 28, 1911	No rep.	D.9, 1912
RIVERSIDE, RIVERSIDE COUNTY.			
Riverside County Mutual Building and Loan Association.....	April 5, 1901	1902	
SACRAMENTO, SACRAMENTO COUNTY.			
Capital Building and Loan Association.....	Feb. 5, 1923	1923	
Germania Building and Loan Association.....	Dec. 31, 1872	1894	L.V., 1908
Occidental Building and Loan Association.....	Feb. 7, 1891	1894	L.R., 1900
Sacramento Building and Loan Association.....	Aug. 26, 1874	1894	
Sacramento Guarantee Building-Loan Association.....	Mar. 4, 1924	19 4	
Union Building and Loan Association.....	Feb. 1891	1894	L.R., 1898
SALINAS, MONTEREY COUNTY.			
Salinas Mutual Building and Loan Association.....	Sept. 3, 1897	1897	L.V., 1900
SAN BERNARDINO, SAN BERNARDINO COUNTY.			
Guarantee Building and Loan Association.....	April 3, 1922	1922	
San Bernardino Land and Building Association.....	Jan. 3, 1887	1894	L.R., 1897
Santa Fe Building and Loan Association.....	Jan. 8, 1890	1894	
SAN DIEGO, SAN DIEGO COUNTY.			
Bay City Building and Loan Association.....	July 1, 1924	1925	
Community Building and Loan Association.....	April 23, 1920	1921	
San Diego Building and Loan Association.....	July 14, 1885	1894	
San Diego Savings and Loan Association.....	Nov. 11, 1887	1894	L.V., 1900
Silver Gate Building and Loan Association.....	May 22, 1890	1894	
SAN FRANCISCO, SAN FRANCISCO COUNTY.			
Acme Building and Loan Association.....	Mar. 14, 1891	1894	L.V., 1910
Aetna Mutual Building and Loan Association.....	May 19, 1893	1894	L.V., 1907
Alliance Building and Loan Association.....	Oct. 14, 1890	1894	L.V., 1907
Alto Building and Loan Association.....	Feb. 1891	1894	L.V., 1906
Argonaut Mutual Building and Loan Association.....	Jan. 31, 1891	1894	D.11, 1920
Atlas Building and Loan Association.....	Oct. 14, 1890	1894	L.V., 1905
Bankers Loan and Trust Company.....	June 22, 1900	1805	A.11, 1906
Bay City Building and Loan Association.....	May 9, 1889	1894	D.12, 1920
Bay View Building and Loan Association.....	Nov. 18, 1911	1912	
Borrowers Mutual Building and Loan Association.....	Feb. 13, 1896	1897	L.V., 1900
California Guarantee Investment Company.....	Aug. 2, 1890	1894	L.V., 1903
California Home Building-Loan Company.....	June 28, 1889	1897	
California Mutual Savings Fund, Loan and Building Association.....	Mar. 26, 1887	1894	
Capital Building and Loan Association.....	June 1890	1894	L.V., 1905
Central Mutual Building and Loan Association.....	April 15, 1907	1909	L.V., 1909
Citizens Building and Loan Association.....	Jan. 14, 1885	1894	
City Building and Loan Association.....	Mar. 26, 1891	1894	D.3, 1911
Columbia Building and Loan Association.....	May 2, 1890	1894	L.V., 1907
Commercial Building and Loan Association.....	Dec. 21, 1886	1894	D.4, 1905

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE—Continued.

	Organized	First report	Closed
SAN FRANCISCO, SAN FRANCISCO COUNTY—Continued.			
Commonwealth Mutual Building and Loan Association	July 26, 1889	1894	A.9, 1904
Continental Building and Loan Association	July 17, 1889	1894	L.B., 1915
Cooperative Mutual Building and Loan Association	Sept. 16, 1892	1894	L.V., 1899
Cosmos Loan Association	April 30, 1890	1894	L.V., 1903
Economy Building and Loan Association	Dec. 31, 1889	1894	D.5, 1909
Eintracht Spar and Ban Verein	July 12, 1884	1894	L.V., 1906
El Dorado Loan Association	Mar. 14, 1890	1894	L.V., 1907
Empire Building and Loan Association	Aug. 24, 1889	1894	
Enterprise Mutual Building and Loan Association	Mar. 2, 1891	1894	L.V., 1898
Equitable Building and Loan Association	Dec. 7, 1908	1910	C.5, 1909
Equitable Mutual Building and Loan Association	Oct. 27, 1885	1884	L.V., 1896
Eureka Building and Loan Association	Nov. 1890	1894	
Eureka Loan Association	May 16, 1889	1894	L.V., 1902
Excelsior Loan Association	Jan. 3, 1889	1894	L.V., 1905
Fairmont Loan Association	Mar. 2, 1891	1894	L.V., 1916
Federal Safe Deposit Company	Dec. 16, 1904	1905	L.V., 1906
Fidelity Building and Loan Association	Mar. 19, 1887	1894	
Franklin Mutual Building and Loan Association	Oct. 22, 1906	1907	
Franklin Savings and Building Association	Nov. 18, 1875	1894	L.V., 1907
Germania Building and Loan Association	June 6, 1889	1894	L.V., 1912
Globe Mutual Building and Loan Association	Mar. 30, 1898	1899	
Golden Gate Mutual Building and Loan Association	Aug. 31, 1892	1894	L.V., 1901
Golden Rule Building and Loan Association	May 17, 1892	1894	L.V., 1904
Golden West Building and Loan Association	Mar. 23, 1890	1894	L.V., 1906
Granite Mutual Building and Loan Association	Aug. 18, 1890	1894	L.V., 1907
Guardian Loan Association	April 18, 1890	1894	L.V., 1904
Home Investment Association	Mar. 22, 1890	1894	L.V., 1902
Home Mutual Building and Loan Association	Dec. 2, 1885	1894	C.4, 1903
Home Mutual Deposit Loan Company	Dec. 2, 1885	1894	B.4, 1907
Homeseekers Loan Association	Sept. 30, 1890	1894	L.V., 1901
Householders Building and Loan Association	Oct. 5, 1889	1894	D.6, 1909
Humboldt Building and Loan Association	Sept. 26, 1890	1894	L.V., 1911
Industrial Building-Loan Association	Feb. 25, 1925	1925	
Inter Nos. Building and Loan Association	May 27, 1889	1894	L.V., 1907
Investors Home Mutual Building and Loan Association	Jan. 24, 1896	No rep.	L.V., 1897
Italian Swiss Mutual Loan Association	April 1, 1887	1894	L.V., 1912
Mechanics Building and Loan Association	Jan. 6, 1891	1894	
Merchants Loan Association	June 21, 1889	1894	L.V., 1910
Metropolitan Guaranty Building-Loan Association	Dec. 18, 1924	1925	
Metropolitan Mutual Building and Loan Association	April 25, 1895	Never organized	
Mission Building and Loan Association	Oct. 5, 1923	1924	
Mission Home and Loan Association	Mar. 12, 1889	1894	L.V., 1915
Mission Improved Building and Loan Association	Jan. 22, 1902	1903	A.10, 1907
Monarch Mutual Building and Loan Association	May 19, 1891	1894	L.V., 1910
Mutual Savings Fund, Loan and Building Association	June 4, 1883	1894	L.V., 1903
National Home and Loan Association	Nov. 5, 1885	1894	L.V., 1904
Northern California Building and Loan Association	Oct. 2, 1911	1912	
Occidental Loan Association	Aug. 25, 1885	1894	
Pacific Coast Loan Association	Oct. 3, 1893	1894	L.V., 1905
Pacific Coast Savings Society	Jan. 26, 1891	1894	L.R., 1905
Pacific Loan Association	Dec. 3, 1884	1894	D.13, 1920
Pacific Mutual Building and Loan Association	Aug. 21, 1891	1894	L.V., 1900
Pacific States Savings and Loan Association	June 14, 1889	1894	
Phoenix Savings Building and Loan Association	Nov. 17, 1889	1894	E.1, 1905
Progress Mutual Loan Association	Dec. 31, 1894	1895	
Provident Mutual Loan Association	Sept. 20, 1887	1894	
Prudence Building and Loan Association	May 19, 1891	1894	A.11, 1913
Renters Cooperative Investment Company	Nov. 24, 1890	1894	E.2, 1906
Republic Savings, Building and Loan Association of California	Oct. 11, 1889	1894	B.5, 1900
Richmond Mutual Building and Loan Association	July 2, 1897	1898	L.V., 1907
Safety Mutual Building and Loan Association	May 12, 1894	1895	D.7, 1912
San Francisco Building and Loan Association	April 30, 1923	1923	
San Francisco Home Mutual Loan Association	Nov. 8, 1890	1894	L.V., 1911
San Francisco Mutual Loan Association	Oct. 28, 1882	1894	L.V., 1911
San Francisco and Oakland Mutual Loan Association	Jan. 2, 1889	1894	L.V., 1911
Security Loan Association	April 19, 1888	1894	L.V., 1900
Standard Building and Loan Association	Oct. 24, 1924	1925	
Standard Loan and Trust Company	Jan. 14, 1903	1905	A.12, 1906
State Building and Loan Corporation	Oct. 16, 1916	No rep.	E.4, 1917
State Rural Credit Association	Jan. 20, 1916	1916	E.3, 1916
Sterling Building and Loan Association	July 16, 1911	1913	L.V., 1913
Sun Mutual Building and Loan Association	Aug. 1, 1894	No rep.	D.8, 1895
Triumph Building and Loan Association	Jan. 30, 1891	1894	L.V., 1907
Union Building and Loan Association	May 6, 1881	1894	D.14, 1920
Union Building and Loan Association	Jan. 22, 1924	1925	

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE—Continued.

	Organized	First report	Closed
SAN FRANCISCO, SAN FRANCISCO COUNTY—Continued.			
Visitation Home Building and Loan Association.....	Jan. 12, 1909	1910	L.V., 1912
West Shore Mutual Loan Association.....	Aug. 4, 1890	1894	L.V., 1910
Western Loan Association.....	Nov. 12, 1886	1894	
Yerba Buena Mutual Building and Loan Association.....	May 2, 1891	1894	L.V., 1900
SAN JOSE, SANTA CLARA COUNTY.			
California Mutual Building and Loan Association.....	Mar. 12, 1889	1894	
Guaranty Building and Loan Association.....	June 2, 1919	1920	
Home Owners Building and Loan Association.....	Oct. 31, 1919	1920	
Mutual Building and Loan of San Jose and College Park.....	Mar. 12, 1889	1894	B.7, 1924
Nucleus Building and Loan Association.....	Mar. 26, 1889	1894	
San Jose Building and Loan Association.....	June 30, 1885	1894	
SAN LUIS OBISPO, SAN LUIS OBISPO COUNTY.			
San Luis Building and Loan Association.....	Mar. 1, 1888	1894	
SAN MATEO, SAN MATEO COUNTY.			
Peninsula Building and Loan Association.....	Nov. 24, 1922	1923	
San Mateo Mutual Building and Loan Association.....	Jan. 2, 1896	1897	
SAN PEDRO, LOS ANGELES COUNTY.			
Harbor Mutual Loan Association.....	July 26, 1920	1921	L.V., 1922
SAN RAFAEL, MARIN COUNTY.			
Marin County Mutual Building and Loan Association.....	July 19, 1886	1894	
SANTA ANA, ORANGE COUNTY.			
Home Mutual Building and Loan Association.....	April 1, 1893	1894	
Orange County Mutual Building and Loan Association.....	Mar. 7, 1901	1903	L.C., 1913
Santa Ana Building and Loan Association.....	Mar. 28, 1923	1923	
SANTA BARBARA, SANTA BARBARA COUNTY.			
City Building and Loan Association.....	Oct. 21, 1924	1925	
Loan and Building Association.....	May 23, 1887	1894	
Santa Barbara Mutual Building and Loan Association.....	May 20, 1901	1902	
SANTA CLARA, SANTA CLARA COUNTY.			
Santa Clara Building and Loan Association.....	Mar. 15, 1889	1894	
SANTA CRUZ, SANTA CRUZ COUNTY.			
Santa Cruz County Building and Loan Association.....	May 20, 1908	1909	
SANTA MONICA, LOS ANGELES COUNTY.			
Bay Cities Guaranty Building-Loan Association.....	May 27, 1921	1922	
SANTA PAULA, VENTURA COUNTY.			
Santa Paula Building and Loan Association.....	April 21, 1890	1894	
SANTA ROSA, SONOMA COUNTY.			
Santa Rosa Building and Loan Association.....	Oct. 3, 1888	1894	
SAUBALITO, MARIN COUNTY.			
Saubalito Mutual Loan Association.....	Dec. 20, 1887	1894	
STOCKTON, SAN JOAQUIN COUNTY.			
San Joaquin Valley Building and Loan Association.....	June 17, 1889	1894	
Stockton Building and Loan Association.....	Oct. 25, 1912	1913	
State Building and Loan Association.....	Nov. 10, 1922	1923	
Stockton Land, Loan and Building Association.....	Jan. 3, 1887	1894	
SUNNYVALE, SANTA CLARA COUNTY.			
Sunnyvale Guaranty, Loan and Investment Company.....	Aug. 10, 1908	1909	L.V., 1911
SUSANVILLE, YUBA COUNTY.			
Honey Lake Building and Loan Association.....	Nov. 20, 1919	1920	L.V., 1923
TIBURON, MARIN COUNTY.			
Northwestern Building and Loan Association.....	May 21, 1923	1924	
TORRANCE, LOS ANGELES COUNTY.			
Torrance Mutual Building and Loan Association.....	Sept. 25, 1922	1923	
TULARE, TULARE COUNTY.			
Guarantee Building and Loan Association.....	Jan. 20, 1923	1924	
Tulare Building and Loan Association.....	Jan. 1880	1894	
TURLOCK, BUTTE COUNTY.			
Turlock Building and Loan Association.....	Nov. 20, 1911	No bus.	L.V., 1912

**LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1925,
INCLUSIVE—Concluded.**

	Organized	First report	Closed
UKIAH, MENDOCINO COUNTY.			
Ukiah Mutual Building and Loan Association.....	May 1, 1894	1895	L.V., 1904
UPLAND, SAN BERNARDINO COUNTY.			
Magnolia Mutual Building and Loan Association.....	Sept. 24, 1901	1902	
VALLEJO, SOLANO COUNTY.			
Vallejo Building and Loan Association.....	Oct. 26, 1911	1912	L.V., 1919
VAN NUYS, LOS ANGELES COUNTY.			
Provident Building-Loan Association.....	May 1, 1925	1925	
VENTURA, VENTURA COUNTY.			
Ventura Building and Loan Association.....	June 24, 1920	1921	
Ventura Mutual Building and Loan Association.....	Feb. 1, 1897	1898	L.V., 1902
VISALIA, TULARE COUNTY.			
Visalia Building and Loan Association.....	Jan. 5, 1887	1894	
WATSONVILLE, SANTA CRUZ COUNTY.			
Watsonville Mutual Building and Loan Association.....	April 14, 1897	1898	L.V., 1901
WHITTIER, LOS ANGELES COUNTY.			
Mutual Building and Loan Association.....	April 19, 1920	1921	
Whittier Building and Loan Association.....	Oct. 25, 1920	1921	
WILMINGTON, LOS ANGELES COUNTY.			
Harbor Building and Loan Association.....	Aug. 18, 1922	1924	
Wilmington Mutual Building and Loan Association.....	Sept. 23, 1920	1921	
WOODLAND, YOLO COUNTY.			
Woodland Building and Loan Association.....	June 8, 1886	1894	L.V., 1900
Northern California Building and Loan Association.....	Oct. 2, 1911	1912	C.7, 1920

EXPLANATION KEY TO REFERENCES UNDER "CLOSED" COLUMN.

L.V.	Liquidated voluntarily.
L.R.	Liquidated by receiver.
L.C.	Liquidated by commissioner.
I.B.	In liquidation by trustee in bankruptcy.
I.C.	In liquidation by commissioner since 1917.
I.V.	In liquidation, voluntary.
I.R.	In liquidation by receiver.
A. 1.	Absorbed by Globe Mut. Bldg. and Loan Assn., S. F., July, 1908.
A. 2.	Absorbed by Continental Bldg. and Loan Association, San Francisco.
A. 3.	Absorbed by Los Angeles Bldg. and Loan Assn., Los Angeles, Dec., 1901.
A. 4.	Absorbed by Mechanics Mut. Bldg. and Loan Assn., L. A., Sept., 1895.
A. 5.	Absorbed by Fidelity Savings and Loan Assn., Los Angeles, Feb., 1914.
A. 6.	Absorbed by California Home Bldg.-Loan Co., San Francisco, 1913.
A. 7.	Absorbed by California Security Loan Corporation, Pasadena, 1916.
A. 8.	Absorbed by National Building and Loan Assn., Los Angeles, 1896.
A. 9.	Absorbed by Standard Loan and Trust Company, San Francisco, 1904.
A. 10.	Absorbed by Householders Bldg. and Loan Assn., S. F., Dec., 1907.
A. 11.	Absorbed by California Home Building and Loan Company, S. F., May, 1913.
A. 12.	Absorbed by Renters Cooperative Investment Company, S. F., 1916.
A. 13.	Absorbed by State Mutual Bldg. and Loan Assn., Los Angeles, 1904.
A. 14.	Absorbed by State Savings and Commercial Bank, San Francisco, 1906.
B. 1.	Name changed to State Mutual Building and Loan Association, 1896.
B. 2.	Name changed to Pasadena Building and Loan Association, April, 1914.
B. 3.	Name changed to State of California Mut. Bldg. and Loan Assn.
B. 4.	Name changed to Home Mutual Deposit Loan Company, 1907.
B. 5.	Name changed to Phoenix Savings Building and Loan Assn., 1900.
B. 6.	Name changed to Home Building and Loan Association, 1922.
B. 7.	Name changed to California Mutual Bldg. and Loan Assn., 1924.
B. 8.	Name changed to Redlands Building and Loan Association, 1923.
B. 9.	Name changed to Oakland Guarantee Building and Loan Assn., 1924.
C. 1.	Removed to San Diego, in liquidation by receiver.
C. 2.	Removed to Los Angeles in 1898.
C. 3.	Removed to Berkeley, name changed to Berkeley Loan and Security Co.
C. 4.	Removed to Redlands, 1903.
C. 5.	Removed to Berkeley, 1909.
C. 6.	Removed to Oakland, 1917; name changed to Cal. Home Investment Assn.
C. 7.	Removed to San Francisco in 1910.
D. 1.	Consolidated with "Home Security" of Oakland, and name changed to Alameda County Loan Association.
D. 2.	Consolidated with "Alameda Bldg. and Loan Assn.," and name changed to Alameda County Loan Association.
D. 3.	Consolidated with "Prudence Bldg. and Loan Assn.," S. F., 1911.
D. 4.	Consolidated with "Home Mutual Bldg. and Loan Assn.," S. F., 1905.
D. 5.	Consolidated with "Safety Mut. Bldg. and Loan Assn.," S. F., 1909.
D. 6.	Consolidated with "Safety Mut. Bldg. and Loan Assn.," S. F., 1909.
D. 7.	Consolidated with "Citizens Bldg. and Loan Assn.," S. F., 1912.
D. 8.	Consolidated with "Triumph Loan Association," San Francisco, 1895.
D. 9.	Consolidated with "Equitable Bldg. and Loan Assn.," Berkeley, 1912.
D. 10.	Consolidated with "Southern California Loan Association," L. A., 1921.
D. 11.	Consolidated with "Occidental Loan Association," San Francisco, 1920.
D. 12.	Consolidated with "Western Loan Association," San Francisco, 1920.
D. 13.	Consolidated with "Occidental Loan Association," San Francisco, 1920.
D. 14.	Consolidated with "Western Loan Association," San Francisco, 1920.
D. 15.	Consolidated with "Angelus Building and Loan Association," L. A., 1924.
E. 1.	Secured a banking license by permission of Attorney General, 1905.
E. 2.	Secured a banking license by permission of Attorney General, 1905.
E. 3.	Transferred business to State Building and Loan Corporation, S. F., 1916.
E. 4.	Transferred business to Security Savings and Loan Assn., Reno, Nev., 1917.

APPENDIX (B)

Detailed Statement of the Condition

OF THE

Building and Loan Associations

OF THE

State of California

As Compiled from the Reports to the Commissioner during the Fiscal
Year Ended June 30, 1925.

ARRANGED ALPHABETICALLY BY CITIES, TOWNS AND NAMES

No. 1—ALAMEDA.

CENTRAL LOAN ASSOCIATION.

P. O. address, Central Avenue and Park Street, Alameda.

Incorporated July 29, 1909. Fiscal year ended June 30, 1925.

Officers—F. N. Delanoy, President; Frederick Maurer, Vice President; J. D. Rhodes, Vice President; J. L. Delanoy, Secretary.

Directors—F. N. Delanoy, Frederick Maurer, J. D. Rhodes, M. Stafford, H. Rosenthal, H. D. Schultz, J. A. Powell, E. A. Randlett, R. V. Powell.

No. of series, none. No. of members and investors, 1209. No. of shares, 17,632.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$1,330,257 93	Guarantee stock, capital	\$40,100 00
Arrearages on interest	4,434 76	Guarantee stock, surplus	
Cash in office, \$1,493.09;		reserve	14,000 00
in bank, \$39,990.41	41,483 50	Installment shares, dues	771,045 13
Real estate owned—(office		Installment shares, profits	110,525 45
building)	56,263 29	Investment certificates, prin-	
Furniture and fixtures	450 00	cipal	361,498 05
Advances, ledger accounts	263 57	Investment certificates, divi-	
		dends	46,030 21
		Reserve and undivided	
		profits	22,383 49
		Loans due and incomplete	66,798 11
		Sundry ledger accounts	772 52
Total assets	\$1,433,152 96	Total liabilities	\$1,433,152 96
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$16,563 27	Overdrafts and bills payable	\$22,000 00
Installment shares, dues	556,506 88	Loans on mortgages and	
Investment certificates	189,246 45	shares	590,677 87
Interest	95,996 01	Interest paid	45 00
Loans repaid	367,079 74	Dividends on guarantee	
Overdrafts and bills payable	10,000 00	stock	4,010 00
Advances repaid, ledger ac-		Dues repaid, installment	
counts	3,867 32	shares	301,174 27
Real estate sold	8,934 28	Profits repaid, installment	
		shares	16,966 78
		Investment certificates, prin-	
		cipal	176,156 47
		Investment certificates, divi-	
		dends	11,764 87
		Advances, ledger accounts	3,969 09
		Real estate acquired	65,970 00
		Salaries	5,606 00
		Taxes	1,201 88
		Other expenses	7,168 22
		Balance, cash in office and	
		bank	41,483 50
Total receipts	\$1,248,193 95	Total disbursements	\$1,248,193 95

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 2—ALAMEDA.

COLUMBIAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 802 Ray Building, Oakland.

Incorporated July 18, 1893. Fiscal year ended July 31, 1924.

Officers—Robt. R. Yates, President; Herbert D. Clark, Vice President; W. M. McKean, Vice President; R. R. Read, Secretary; Earl D. White, Attorney.

Directors—Robt. R. Yates, Herbert D. Clark, W. M. McKean, R. A. Newell, Wm. M. Butters, S. E. Biddle, J. B. McCargar, F. C. Stratford, R. R. Read.

No. of series, 23. No. of members and investors, 237. No. of shares, 2860.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$209,817.42; on shares, \$7,875.77 -----	\$217,693 19	Installment shares, dues---	\$155,208 00
Arrearages, on shares, \$2,901.10; on interest, \$256.89 -----	3,157 99	Installment shares, profits--	38,576 43
Cash, in bank-----	12,261 75	Advance payments -----	7,378 85
Advances, ledger accounts--	2,187 38	Overdrafts and bills payable	27,480 11
Other assets -----	196 00	Reserve and undivided profits -----	5,726 80
Total assets -----	\$235,496 31	Loans due and incomplete--	1,126 12
		Total liabilities -----	\$235,496 31
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$12,618 45	Overdrafts and bills payable	\$34,336 69
Installment shares, dues---	35,650 86	Loans on mortgages and shares -----	64,995 33
Interest -----	16,776 49	Interest paid -----	2,369 65
Fines -----	22 00	Dues repaid, installment shares -----	23,697 63
Fees -----	28 00	Profits repaid, installment shares -----	5,013 60
Loans repaid -----	51,804 21	Advances, ledger accounts--	2,160 39
Overdrafts and bills payable	29,376 37	Salaries -----	2,277 50
Advances repaid, ledger accounts -----	1,886 23	Taxes -----	207 16
All other receipts-----	69 58	Other expenses -----	912 49
		Balance, cash in office and bank -----	12,261 75
Total receipts -----	\$148,232 19	Total disbursements--	\$148,232 19

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
51-----	120	\$120 00	\$163 52	\$159 17
53-----	108	108 00	142 45	139 01
55-----	96	96 00	122 66	120 00
57-----	84	84 00	104 00	102 00
58-----	72	72 00	86 43	84 99
61-----	60	60 00	69 88	68 90
63-----	48	48 00	54 23	53 61
65-----	36	36 00	39 48	39 15
67-----	24	24 00	25 54	25 39
69-----	12	12 00	12 39	12 36

No 3—ALHAMBRA.

ALHAMBRA BUILDING AND LOAN ASSOCIATION.

P. O. address, 200 W. Main Street, Alhambra.

Incorporated June 25, 1921. Fiscal year ended June 30, 1925.

Officers—Frank T. Olson, President; B. N. Marriott and Dr. L. A. Merritt, Vice Presidents; R. F. Bishop, Treasurer; W. M. Northrup, Attorney; J. Homer Hough, Secretary.

Directors—F. T. Olson, B. N. Marriott, J. D. McLeod, J. Homer Hough, R. F. Bishop, W. M. Northrup, Dr. L. A. Merritt, Scott M. Adams, Chas. Emory Barber.

No. of series, none. No. of members and investors, 333. No. of shares, 3380.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$347,438.29; on shares, \$518.28	\$347,956 57	Guarantee stock, capital	\$88,525 00
Arrearages, on interest	2,777 51	Guarantee stock, surplus reserve	11,538 46
Cash, in office, \$100; in bank, \$11,437.10	11,537 10	Installment shares, dues	20,202 50
Furniture and fixtures	5,821 09	Installment shares, profits	1,843 22
Advances, ledger accounts	1,926 12	Investment certificates, prin- cipal	118,142 26
Other assets	466 00	Investment certificates, divi- dends	1,661 65
		Overdrafts and bills payable	75,000 00
		Loans due and incomplete	44,855 45
		Sundry ledger accounts	2,183 99
		All other liabilities (divi- dends unpaid)	6,531 86
Total assets	\$370,484 39	Total liabilities	\$370,484 39

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$23,277 18	Overdrafts and bills payable	\$120,500 00
Guarantee stock	15,225 00	Loans on mortgages and shares	192,709 78
Installment shares, dues	11,035 50	Interest paid	2,942 67
Investment certificates	450,147 85	Dividends on guarantee stock	5,459 24
Interest	19,033 96	Dues repaid, installment shares	2,918 00
Premiums	1,825 00	Profits repaid, installment shares	239 04
Fees	5,507 95	Investment certificates, prin- cipal	384,521 76
Loans repaid	59,980 96	Investment certificates, divi- dends	1,515 96
Overdrafts and bills payable	160,500 00	Advances, ledger accounts	8,828 10
Advances repaid, ledger ac- counts	2,604 00	Salaries	2,004 00
		Taxes	140 04
		Other expenses	10,889 54
		All other disbursements, (office fixtures)	4,932 17
		Balance, cash in office and bank	11,537 10
Total receipts	\$749,137 40	Total disbursements	\$749,137 40

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 4—ANAHEIM.

ANAHEIM BUILDING AND LOAN ASSOCIATION.

P. O. address, 114 N. Lemon Street, Anaheim.

Incorporated June 20, 1921. Fiscal year ended December 31, 1924.

Officers—William Stark, President; F. A. Youngbluth, Vice President; Wm. Falkenstein, Vice President; Louis Denni, Treasurer; S. P. Seiersen, Secretary.

Directors—Wm. Stark, F. A. Youngbluth, Wm. Falkenstein, Louis Denni, A. H. Domann, O. A. Ingram, C. S. O'Toole.

No. of series, none. No. of members and investors, 113. No. of shares, 1711.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$185,806.13; on contract sales, \$17,531.26-----	\$203,337 30	Guarantee stock, capital--- Guarantee stock, surplus reserve -----	\$52,500 00 4,724 99
Cash in office, \$655.28; in bank, \$13,396.08-----	14,051 36	Installment shares, dues--- Installment shares, profits---	6,366 91 413 21
Furniture and fixtures-----	304 53	Paid-up and prepaid shares, capital -----	19,000 00
		Paid-up and prepaid shares, dividends -----	559 50
		Investment certificates, prin- cipal -----	119,544 80
		Investment certificates, divi- dends -----	2,919 17
		Reserve and undivided profits -----	7 00
		Loans due and incomplete---	9,692 63
		Sundry ledger accounts---	1,965 07
Total assets -----	\$217,693 28	Total liabilities -----	\$217,693 28

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$7,540 43	Overdrafts and bills payable	\$4,000 00
Guarantee stock -----	10,200 00	Loans on mortgages and shares -----	86,020 78
Installment shares, dues---	6,245 70	Dividends on guarantee stock -----	4,028 31
Paid-up and prepaid shares, dues -----	14,600 00	Dues repaid, installment shares -----	2,173 97
Investment certificates -----	108,498 14	Profits repaid, installment shares -----	359 02
Interest -----	12,622 17	Paid-up and prepaid shares, capital -----	56,200 00
Fines -----	44 07	Paid-up and prepaid shares, dividends -----	2,487 40
Fees -----	259 83	Investment certificates, prin- cipal -----	10,103 34
Loans repaid -----	29,577 93	Investment certificates, divi- dends -----	3,676 62
Advances repaid, ledger ac- counts -----	2,685 35	Advances, ledger accounts---	6,037 37
All other receipts-----	1,063 84	Salaries -----	2,400 00
		Taxes -----	141 00
		Other expenses -----	1,658 29
		Balance, cash in office and bank -----	14,051 36
Total receipts -----	\$193,337 46	Total disbursements---	\$193,337 46

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7.20 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus 6 per cent for average time.

No. 5—ANAHEIM.

SAVINGS, LOAN AND BUILDING ASSOCIATION.

P. O. address, 222 East Center Street, Anaheim.

Incorporated January 8, 1889. Fiscal year ended April 30, 1925.

Officers—Chas. F. Grim, President; H. H. Benjamin, Vice President; Leonard Evans, Attorney; Fred A. Backs, Jr., Secretary.

Directors—Chas. F. Grim, H. H. Benjamin, Herman Stern, Wm. Wallop, H. M. Adams, August Backs, A. E. Schumacher, J. F. Ahlborn, Elmer E. Brus, H. A. Dickel, Fred A. Backs, Jr.

No. of series, 11. No. of members and investors, 552. No. of shares, 16,006.

ASSETS.		LIABILITIES.	
Loans, on mortgages.		Installment shares, dues	\$343,152 00
\$1,029,650; on shares.		Installment shares, profits	79,331 83
\$20,505	\$1,050,155 00	Advance payments	364 95
Arrearages, on shares.		Overdrafts and bills payable	668,260 00
\$1,882.50; on interest.		Reserve and undivided profits	22,130 42
\$2,241.95; on fines.		Loans due and incomplete	13,379 05
\$167.35	4,291 80	Sundry ledger accounts	15 00
Cash, in office, \$281.25; in bank, \$70,613.94	70,895 19		
Furniture and fixtures	800 00		
Advances, ledger accounts	390 26		
Bonds owned	101 00		
Total assets	\$1,126,633 25	Total liabilities	\$1,126,633 25

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$40,100 57	Overdrafts and bills payable	\$152,670 00
Installment shares, dues	96,350 00	Loans on mortgages and shares	281,483 03
Interest	76,511 99	Interest paid	36,080 34
Fines	192 30	Dues repaid, installment shares	24,122 00
Fees	87 75	Profits repaid, installment shares	9,190 13
Loans repaid	110,625 00	Advances, ledger accounts	1,033 41
Overdrafts and bills payable	260,710 00	Bonds purchased	101 00
Advances repaid, ledger accounts	33 46	Salaries	7,290 00
		Taxes	424 61
		Other expenses	1,260 06
		All other disbursements, (office fixtures, etc.)	61 30
		Balance, cash in office and bank	70,895 19
Total receipts	\$584,611 07	Total disbursements	\$584,611 07

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
27	120	\$60 00	\$89 88	\$85 40
28	108	54 00	77 64	72 91
29	96	48 00	66 30	61 73
30	84	42 00	55 75	51 63
31	72	36 00	45 89	42 43
32	60	30 00	36 73	34 04
33	48	24 00	28 21	26 10
34	36	18 00	20 32	18 93
35	24	12 00	13 02	12 20
36	12	6 00	6 26	6 03

KERN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First Bank of Kern, Bakersfield.

Incorporated July 29, 1901. Fiscal year ended December 31, 1924.

Officers—J. F. Dugan, President; A. W. Marion, Vice President; A. S. Crites, Secretary-Treasurer; C. L. Clafin, Attorney.

Directors—J. F. Dugan, A. W. Marion, M. H. Warren, A. J. Woody, E. C. O'Boyle, A. D. Crites, E. B. Duncan.

No. of series, none. No. of members and investors, 671. No. of shares, 14,894.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$767,404 37	Installment shares, dues---	\$275,008 28
Arrearages on interest-----	4,218 69	Installment shares, profits---	133,538 80
Cash in bank-----	8,785 53	Paid-up and prepaid shares,	
Advances, ledger accounts--	2,091 74	capital -----	329,700 00
		Reserve and undivided	
		profits -----	31,071 67
		Loans due and incomplete--	13,091 58
Total assets -----	\$782,500 33	Total liabilities -----	\$782,500 33

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$21,436 69	Overdrafts and bills payable	\$35,000 00
Installment shares, dues---	191,773 01	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	247,001 11
dues -----	90,900 00	Interest paid -----	547 50
Interest -----	74,607 33	Dues repaid, installment	
Fines -----	56 48	shares -----	189,274 30
Loans repaid -----	171,810 64	Profits repaid, installment	
Overdrafts and bills payable	25,000 00	shares -----	12,624 29
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	564 73	capital -----	56,000 00
All other receipts-----	50 47	Paid-up and prepaid shares,	
		dividends -----	18,383 50
		Advances, ledger accounts--	1,108 06
		Salaries -----	4,980 00
		Taxes -----	696 17
		Other expenses -----	1,798 89
		Balance, cash in office and	
		bank -----	8,785 53
Total receipts -----	\$576,199 35	Total disbursements--	\$576,199 35

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 7—BAKERSFIELD.

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1520 Nineteenth Street, Bakersfield.

Incorporated January 27, 1892. Fiscal year ended January 31, 1925.

Officers—H. I. Tupman, President; A. D. M. Osborne, Vice President; L. B. Robinson, Secretary and Treasurer; C. V. Anderson, Attorney.

Directors—H. I. Tupman, A. D. M. Osborne, E. W. Spiers, C. W. Robinson, W. W. Colm, L. S. Robinson.

No of series, 13. No. of members and investors, 98. No. of shares, 2868.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$169,500; on shares, \$2,500	\$172,000 00	Installment shares, dues	\$52,733 10
Arrearages, on shares, \$648.10; on interest, \$707.66		Installment shares, profits	15,413 20
Cash, in office, \$160.75; in bank, \$3,351.47	1,355 76	Paid-up and prepaid shares, capital	54,100 00
Furniture and fixtures	3,512 22	Advance payments	49 35
	400 00	Overdrafts and bills payable	33,500 00
		Reserve and undivided profits	15,651 12
		Loans due and incomplete	5,821 21
Total assets	\$177,267 98	Total liabilities	\$177,267 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	454 31	Overdrafts and bills payable	\$25,000 00
Installment shares, dues	20,938 60	Loans on mortgages and shares	56,515 54
Paid-up and prepaid shares, dues	5,000 00	Interest paid	971 27
Interest	15,190 86	Dues repaid, installment shares	14,578 70
Fines	178 95	Profits repaid, installment shares	6,927 06
Fees	3 25	Paid-up and prepaid shares, capital	4,500 00
Loans repaid	27,276 75	Paid-up and prepaid shares, dividends	3,284 55
Overdrafts and bills payable	49,000 00	Salaries	2,045 00
		Taxes	137 45
		Other expenses	570 93
		Balance, cash in office and bank	3,512 22
Total receipts	\$118,042 72	Total disbursements	\$118,042 72

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
35	90	\$54 00	\$92 61	\$91 25
38	72	43 20	66 02	65 25
40	60	36 00	51 18	50 00
42	48	28 80	38 12	37 00
44	36	21 60	26 62	25 50
46	24	14 40	16 57	15 50
48	12	7 20	7 74	7 50

No. 8—BERKELEY.

BERKELEY GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 2045 Shattuck Avenue., Berkeley.

Incorporated December 16, 1922. Fiscal year ended December 31, 1924.

Officers—Perry T. Tompkins, President; C. C. Young, Vice President; Frederick R. Peake, Secretary; J. S. Hutchinson, Attorney.

Directors—Perry T. Tompkins, C. C. Young, Lester W. Hink, Chester H. Rowell, Duncan McDuffie, Edward M. Marquis, Robert G. Sproul, J. S. Hutchinson, Donald L. Campbell, Frederick R. Peake.

No. of series, none. No. of members and investors, 1119. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$1,006,920 34	Guarantee stock, capital	\$100,000 00
Cash, in bank	26,939 78	Guarantee stock, surplus reserve	7,500 00
Furniture and fixtures	677 95	Installment shares, dues	13,341 31
Other assets	226 73	Installment shares, profits	1,338 15
		Paid-up and prepaid shares, capital	3,000 00
		Paid-up and prepaid shares, dividends	153 00
		Investment certificates, principal	760,700 66
		Investment certificates, dividends	28,171 31
		Overdrafts and bills payable	25,000 00
		Reserve and undivided profits	706 44
		Loans due and incomplete	\$1,750 92
		Sundry ledger accounts	348 00
		All other liabilities, unearned discount	12,755 01
Total assets	\$1,034,764 80	Total liabilities	\$1,034,764 80
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$31,031 15	Overdrafts and bills payable	\$174,500 00
Installment shares, dues	13,895 69	Loans on mortgages and shares	1,027,049 44
Investment certificates	932,836 93	Interest paid	2,046 34
Interest	54,026 80	Dividends on guarantee stock	4,000 00
Loans repaid	486,158 02	Dues repaid, installment shares	21,654 30
Overdrafts and bills payable	199,500 00	Profits repaid, installment shares	392 30
Advances repaid, ledger accounts	8,990 27	Paid-up and prepaid shares, capital	1,400 00
		Paid-up and prepaid shares, dividends	204 19
		Investment certificates, principal	447,234 77
		Investment certificates, dividends	6,719 30
		Salaries	4,965 00
		Taxes	477 87
		Other expenses	8,416 12
		All other disbursements, office fixtures	439 45
		Balance, cash in office and bank	26,939 78
Total receipts	\$1,726,438 86	Total disbursements	\$1,726,438 86

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.
 Dayton plan.
 Dues 50 cents per share per month.
 Dividend, last fiscal year 6 per cent.
 Book value, dues plus dividend.
 Withdrawal value, full book value.

No. 9—BERKELEY.

FIDELITY GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 200-204 Mercantile Bank Building, Berkeley.

Incorporated, August 17, 1921. Fiscal year ended June 30, 1925.

Officers—Chas. L. McFarland, President; C. W. Savage, Vice President; Clark Nichols and Eltse, Attorneys; Donald P. Wingate, Secretary.

Directors—Chas. L. McFarland, C. W. Savage, W. H. Ratchliffe, Jr., E. N. Bee, A. N. Spruyt, C. A. Ferrin, J. N. McCarthy, J. W. Havens, D. P. Wingate.

No. of series, none. No. of members and investors, 1282. No. of shares, 1954.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$1,144,827 65	Guarantee stock, capital	\$100,000 00
Arrearages, on interest	88 65	Guarantee stock, surplus	
Cash, in office, \$500; in bank, \$94,106.12	94,606 12	reserve	8,445 11
Advances, ledger accounts	150,245 54	Installment shares, dues	40,832 03
Bonds owned	59,189 68	Paid-up and prepaid shares, capital	10,100 00
		Paid-up and prepaid shares, dividends	297 20
		Investment certificates, principal	1,005,008 45
		Investment certificates, dividends	3,235 42
		Reserve and undivided profits	15,651 48
		Loans due and incomplete	111,537 95
		Sundry ledger accounts	149,800 00
		All other liabilities, dividends unpaid, etc.	4,050 00
Total assets	\$1,448,957 64	Total liabilities	\$1,448,957 64
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$5,411 08	Overdrafts and bills payable	\$93,500 00
Installment shares, dues	25,935 30	Loans on mortgages and shares	860,958 52
Paid-up and prepaid shares, dues	2,110 00	Interest paid	1,364 65
Investment certificates	1,184,863 38	Dividends on guarantee stock	8,000 00
Interest	78,320 27	Dues repaid, installment shares	18,460 49
Fees	1,570 00	Profits repaid, installment shares	2,330 24
Loans repaid	528,117 33	Paid-up and prepaid shares, capital	10 00
Overdrafts and bills payable	53,000 00	Paid-up and prepaid shares, dividends	562 30
Advances repaid, ledger accounts	76,522 89	Investment certificates, principal	686,645 73
All other receipts, premium on bonds, etc.	3,104 83	Investment certificates, dividends	43,986 68
		Advances, ledger accounts	76,522 89
		Bonds purchased	59,175 00
		Salaries	50 85
		Taxes	914 31
		Other expenses	11,637 17
		All other disbursements	230 13
		Balance, cash in office and bank	94,606 12
Total receipts	\$1,958,955 08	Total disbursements	\$1,958,955 08

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 10—BEVERLY HILLS.

BEVERLY HILLS BUILDING AND LOAN ASSOCIATION.

P. O. address, 425 N. Beverly Drive, Beverly Hills.

Incorporated May 29, 1922. Fiscal year ended June 30, 1925.

Officers—O. N. Beasley, President; H. D. MacKinnon, Vice President; H. C. Clarke, Jr., Secretary.

Directors—O. N. Beasley, H. D. MacKinnon, R. P. Bishop, O. E. McCartney, J. B. Millard, L. P. Reeder, Thos. S. Spivey, G. J. Fifield, W. Asa Hudson.

No. of series, none. No. of members and investors, 349. No. of shares, 1225.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$43,500; on definite con- tract, \$369,265.20; on shares, \$132 -----	\$412,897 20	Guarante stock, capital....	\$100,000 00
Cash, in office, \$1,242.11; in bank, \$3,733.30 -----	4,975 41	Guarantee stock, surplus reserve -----	10,000 00
Furniture and fixtures -----	730 05	Paid-up and prepaid shares, capital -----	22,500 00
Advances, ledger accounts --	158 25	Paid-up and prepaid shares, dividends -----	1,012 37
		Investment certificates, prin- cipal -----	244,542 76
		Investment certificates, divi- dends -----	2,475 68
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits -----	8,449 71
		Loans due and incomplete --	19,755 39
		All other liabilities, accrued interest -----	25 00
Total assets -----	\$418,760 91	Total liabilities -----	\$418,760 91

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report --	\$25,025 95	Overdrafts and bills payable	\$30,000 00
Paid-up and prepaid shares, dues -----	1,200 00	Loans on mortgages and shares -----	240,385 36
Investment certificates -----	406,159 48	Interest paid -----	289 50
Interest -----	29,056 29	Dividends on guarantee stock -----	8,500 00
Fines -----	19 50	Paid-up and prepaid shares, capital -----	10,000 00
Fees -----	1,807 00	Paid-up and prepaid shares, dividends -----	1,583 01
Loans repaid -----	100,245 40	Investment certificates, prin- cipal -----	299,295 55
Overdrafts and bills payable	40,000 00	Investment certificates, divi- dends -----	3,791 61
Advances repaid, ledger ac- counts -----	1,390 43	Advances, ledger accounts --	292 01
All other receipts -----	191 37	Salaries -----	2,310 00
		Taxes -----	1,579 49
		Other expenses -----	1,486 58
		All other disbursements, office fixtures -----	606 90
		Balance, cash in office and bank -----	4,975 41
Total receipts -----	\$605,095 42	Total disbursements --	\$605,095 42

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 11—BEVERLY HILLS.

UNITED BUILDING AND LOAN ASSOCIATION.

P. O. address, 456 Beverly Drive, Beverly Hills.

Incorporated January 9, 1925. Fiscal term ended June 30, 1925.

Officers—Thos. P. Kelso, President; Lou. Rose, Vice President; E. F. Consigny, Treasurer; F. C. Wilson, Secretary.

Directors—Thos. P. Kelso, Lou. Rose, E. P. Dentzel, Fred Niblo, G. W. Jones, F. C. Wilson, E. F. Consigny.

No. of series, none. No. of members and investors, 107. No. of shares, 820.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$96,715 77	Guarantee stock, capital	\$50,500 00
Cash, in office, \$25; in bank, \$47,340.95	47,365 95	Guarantee stock, surplus	12,625 00
Furniture and fixtures	2,457 77	reserve	229 50
Advances, ledger accounts	1,598 62	Installment shares, dues	2,600 00
		Paid-up and prepaid shares, capital	27,225 79
		Investment certificates, principal	609 01
		Overdrafts and bills payable	1,981 00
		Reserve and undivided profits	52,253 45
		Loans due and incomplete	114 36
		Sundry ledger accounts	
Total assets	\$148,138 11	Total liabilities	\$148,138 11
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$50,500 00	Loans on mortgages and shares	\$45,045 93
Installment shares, dues	229 50	Investment certificates, principal	583 25
Paid-up and prepaid shares, dues	2,600 00	Investment certificates, dividends	63 64
Investment certificates	27,809 04	Advances, ledger accounts	2,249 17
Interest	1,353 39	Salaries	1,557 48
Fees	3,201 00	Other expenses	1,624 43
Loans repaid	583 61	All other disbursements, office fixtures, etc.	2,526 98
Overdrafts and bills payable	609 01	Balance, cash in office and bank	47,365 95
Advances repaid, ledger accounts	1,206 28		
Rents	300 00		
All other receipts	12,625 00		
Total receipts	\$101,016 83	Total disbursements	\$101,016 83

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 12—BURBANK.

BURBANK BUILDING AND LOAN ASSOCIATION.

P. O. address, 226 N. Olive Street, Burbank.

Incorporated September 6, 1921. Fiscal year ended December 31, 1924.

Officers—A. Sence, President; R. O. Church, Vice President; C. W. Anderson, Vice President; J. J. King, Secretary-Treasurer.

Directors—A. Sence, R. O. Church, C. W. Anderson, J. J. King, Orville Myers, F. F. Scribner, J. C. Crawford.

No. of series, none. No. of members and investors, 151. No. of shares, 656.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$83,570.65; on shares, \$180	\$83,750 65	Guarantee stock, capital---	\$40,175 00
Cash, in bank	3,193 17	Guarantee stock, surplus reserve	528 90
Real estate, owned, office building	15,235 04	Installment shares, dues---	3,608 83
Furniture and fixtures	1,057 42	Installment shares, profits---	351 39
Other assets	100 00	Investment certificates, prin- cipal	40,914 21
		Investment certificates, divi- dends	1,163 48
		Overdrafts and bills payable	8,000 00
		Loans due and incomplete---	8,594 47
Total assets	\$103,336 28	Total liabilities	\$103,336 28

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$2,956 28	Overdrafts and bills payable	\$16,000 00
Guarantee stock	15,175 00	Loans on mortgages and shares	58,112 24
Installment shares, dues---	1,533 38	Interest paid	610 11
Investment certificates	38,779 80	Dividends on guarantee stock	1,614 38
Interest	5,476 40	Dues repaid, installment shares	3,729 56
Premiums	841 90	Profits repaid installment shares	169 78
Fines	32 88	Investment certificates, prin- cipal	19,916 74
Fees	1,442 92	Investment certificates divi- dends	1,396 41
Loans repaid	29,771 27	Advances, ledger accounts---	4,952 28
Overdrafts and bills payable	12,000 00	Real estate acquired	732 17
Advances repaid, ledger ac- counts	5,196 41	Salaries	1,800 00
Rents	1,311 35	Taxes	251 68
All other receipts, office out- fit, etc.	155 79	Other expenses	559 07
		All other disbursements, office outfit, etc.	1,635 79
		Balance, cash in office and bank	3,193 17
Total receipts	\$114,673 38	Total disbursements	\$114,673 38

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 13—CHINO.

CHINO BUILDING AND LOAN ASSOCIATION.

P. O. address, 380 Sixth Street, Chino.

Incorporated April 1, 1922. Fiscal year ended December 31, 1924.

Officers—Wm. T. Clarke, President; Dr. Edgar Reed, Vice President; Ralph C. Homan, Secretary-Treasurer and Attorney.

Directors—Wm. T. Clarke, Dr. Edgar Reed, W. L. Bartholomew, O. Johnson, W. A. Dickey, H. G. Shafer, E. C. Jertberg.

No. of series, none. No. of members and investors, 162. No. of shares, 840.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$86,175 19	Guarantee stock, capital	\$8,500 00
Cash, in office, \$84.07 in bank, \$1,857.22	1,941 29	Guarantee stock, surplus reserve	1,296 00
Furniture and fixtures	420 88	Installment shares, dues	12,524 50
		Installment shares, profits	532 68
		Paid-up and prepaid shares, capital	44,400 00
		Investment certificates, principal	17,800 00
		Reserve and undivided profits	406 48
		Loans due and incomplete	3,077 70
Total assets	\$88,537 36	Total liabilities	\$88,537 36

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$3,675 04	Overdrafts and bills payable	\$2,000 00
Guarantee stock	100 00	Loans on mortgages and shares	42,927 83
Installment shares, dues	11,033 65	Interest paid	22 95
Paid-up and prepaid shares, dues	33,800 00	Dividends on guarantee stock	252 00
Investment certificates	18,800 00	Dues repaid, installment shares	2,936 90
Interest	5,849 37	Profits repaid, installment shares	5 54
Fines	24 34	Paid-up and prepaid shares, capital	11,700 00
Loans repaid	8,224 64	Paid-up and prepaid shares, dividends	2,057 07
Overdrafts and bills payable	2,000 00	Investment certificates, principal	17,000 00
Bonds sold	614 82	Investment certificates, dividends	1,363 17
All other receipts, escrows, etc.	197 37	Bonds purchased	606 23
		Salaries	795 00
		Taxes	76 00
		Other expenses	635 25
		Balance, cash in office and bank	1,941 29
Total receipts	\$84,319 23	Total disbursements	\$84,319 23

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

CORONA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 520½ Main Street, Corona.

Incorporated October 2, 1905. Fiscal year ended September 30, 1924.

Officers—Geo. E. Snidecor, President; R. L. Willits, Vice President; John P. Key, Secretary; W. S. Cloyson, Attorney.

Directors—Geo. E. Snidecor, R. L. Willits, Herbert M. Key, R. Lester Hampton, John P. Key.

No. of series, none. No. of members and investors, 114. No. of shares, 115.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$67,736.28; on contract sales, \$735.70	\$68,471 98	Guarantee stock, capital	\$5,000 00
Cash, in office, \$10; in bank \$514.34	524 34	Guarantee stock, surplus reserve	925 00
Furniture and fixtures	164 75	Installment shares, dues	21 12
Advances, ledger accounts	356 04	Installment shares, profits	21 57
Other assets	77 00	Investment certificates, prin- cipal	48,139 01
		Investment certificates, divi- dends	754 50
		Overdrafts and bills payable	12,700 00
		Reserve and undivided profits	225 00
		Loans due and incomplete	1,500 41
		Sundry ledger accounts	307 50
Total assets	\$69,594 11	Total liabilities	\$69,594 11
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$1,694 23	Overdrafts and bills payable	\$22,750 00
Guarantee stock	307 50	Loans on mortgages and shares	26,008 74
Installment shares, dues	2 40	Interest paid	1,136 95
Investment certificates	30,951 94	Dividends on guarantee stock	600 00
Interest	5,311 72	Dues repaid, installment shares	2 40
Fees	243 12	Investment certificates, prin- cipal	16,707 88
Loans repaid	14,373 85	Investment certificates, divi- dends	1,828 52
Overdrafts and bills payable	18,450 00	Advances, ledger accounts	173 61
Advances repaid, ledger ac- counts	71 58	Salaries	1,253 11
Bonds sold	19 25	Taxes	53 00
		Other expenses	345 61
		All other disbursements	41 43
		Balance, cash in office and bank	524 34
Total receipts	\$71,425 59	Total disbursements	\$71,425 59

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 15—CUCAMONGA.

CUCAMONGA BUILDING AND LOAN ASSOCIATION.

P. O. address, Kincaid Building, Cucamonga.

Incorporated May 24, 1921. Fiscal year ended December 31, 1924.

Officers—J. H. Klusman, President; J. H. Williams, Vice President; O. P. Whitney, Secretary.

Directors—J. H. Klusman, J. H. Williams, C. T. Johns, W. J. Kincaid, L. M. Ledig, A. G. Markham, H. H. Thomas, John Van Fleet.

No. of series, none. No. of members and investors, 151. No. of shares, 1018.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$56,150; on definite con- tract, \$67,209.63; on shares, \$750	\$124,109 63	Guarantee stock, capital---	\$30,000 00
Cash, in office, \$27.63; in bank, \$3,652.07	3,679 70	Guarantee stock, surplus reserve	1,700 00
Furniture and fixtures	1,070 10	Installment shares, dues	11,205 67
Other assets	500 00	Installment shares, profits	662 28
Total assets	\$129,359 33	Paid-up and prepaid shares, capital	85,693 73
		Reserve and undivided profits	94 87
		Loans due and incomplete	2 78
		Total liabilities	\$129,359 33

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$2,610 50	Overdrafts and bills payable	\$21,000 00
Installment shares, dues	10,711 83	Loans on mortgages and shares	40,767 11
Paid-up and prepaid shares, dues	45,908 73	Interest paid	212 39
Interest	9,610 76	Dividends on guarantee stock	1,800 00
Fines	114 43	Dues repaid, installment shares	3,764 49
Loans repaid	33,768 82	Profits repaid, installment shares	29 31
Overdrafts and bills payable	21,000 00	Paid-up and prepaid shares, capital	45,060 00
Advances repaid, ledger ac- counts	270 56	Paid-up and prepaid shares, dividends	5,303 20
Total receipts	\$123,995 63	Advances, ledger accounts	270 56
		Salaries	1,250 00
		Taxes	59 78
		Other expenses	312 19
		All other disbursements, office fixtures	486 90
		Balance, cash in office and bank	3,679 70
		Total disbursements	\$123,995 63

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PACIFIC BUILDING AND LOAN ASSOCIATION.

P. O. address, Washington and Main Streets, Culver City.

Incorporated June 2, 1919. Fiscal year ended June 30, 1925.

Officers—Harry H. Culver, President; R. P. Davidson, Vice President; Benj. F. Bledsoe, Attorney; H. A. Stern, Secretary; C. E. Lindblade, Treasurer.

Directors—Harry H. Culver, R. P. Davidson, Hon. Benj. F. Bledsoe, W. I. Hollingsworth, Will A. Dunn, H. A. Stern, C. E. Lindblade.

No. of series, none. No. of members and investors, 2672. No. of shares, 41,925.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$1,422,930.66; on shares, \$13,125; on contract sales, \$10,694.78.....	\$1,446,750 44	Guarantee stock, capital....	\$200,000 00
Cash, in office, \$16,512.34; in bank, \$23,144.....	39,656 34	Guarantee stock, surplus reserve	10,213 93
Real estate, owned, office building	33,420 90	Installment shares, dues....	343,841 00
Furniture and fixtures.....	13,639 05	Installment shares, profits....	55,322 95
Advances, ledger accounts....	40,931 98	Investment certificates, prin- cipal	786,096 62
Bonds owned	78 54	Investment certificates, divi- dends	23,614 50
Total assets	\$1,574,477 25	Overdrafts and bills payable	47,758 14
		Reserve and undivided profits	5,346 60
		Loans due and incomplete....	91,567 32
		Sundry ledger accounts.....	2,517 90
		All other liabilities.....	8,198 29
		Total liabilities	\$1,574,477 25

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$40,866 61	Overdrafts and bills payable	\$24,070 13
Guarantee stock	50,000 00	Loans on mortgages and shares	1,030,757 17
Installment shares, dues.....	253,601 73	Interest paid	13,371 82
Investment certificates	646,599 51	Dividends on guarantee stock	12,000 00
Interest	101,850 60	Dues repaid, installment shares	215,745 11
Premiums	1,418 59	Profits repaid, installment shares	301 84
Fees	26,479 24	Investment certificates, prin- cipal	177,310 94
Loans repaid	481,447 09	Investment certificates, divi- dends	16,637 68
Overdrafts and bills payable	5,000 00	Advances, ledger accounts....	62,960 34
Advances repaid, ledger ac- counts	45,029 45	Salaries	23,939 44
Bonds sold	723 46	Taxes	1,163 74
Rents	6,231 80	Other expenses	28,416 98
All other receipts, stock sur- plus, etc.	5,155 00	All other disbursements....	18,091 55
Total receipts	\$1,664,403 08	Balance, cash in office and bank	39,656 34
		Total disbursements	\$1,664,403 08

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 17—ELSNORE.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 108 N. Main Street, Elnore.

Incorporated June 10, 1919. Fiscal year ended December 31, 1924.

Officers—S. H. Burton, President; J. B. Lehigh, Vice President; R. H. Kirkpatrick, Secretary and Treasurer.

Directors—S. H. Burton, J. B. Lehigh, Thos. H. Wilks, F. A. Anderson, Olaf Erickson, Homer Wesner, R. H. Kirkpatrick.

No. of series, none. No. of members and investors, 47. No. of shares, 1130.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$24,050 00	Installment shares, dues-----	\$14,041 78
Cash, in bank-----	502 18	Paid-up and prepaid shares, capital-----	4,100 00
		Overdrafts and bills payable	5,100 00
		Reserve and undivided profits-----	1,180 90
		Loans due and incomplete-	129 50
Total assets-----	\$24,552 18	Total liabilities-----	\$24,552 18

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$292 42	Overdrafts and bills payable	\$4,700 00
Installment shares, dues---	4,390 60	Loans on mortgages and shares-----	8,379 50
Paid-up and prepaid shares, dues-----	1,500 00	Interest paid-----	161 72
Interest-----	1,335 80	Dues repaid, installment shares-----	3,430 00
Fees-----	75 00	Profits repaid, installment shares-----	720 39
Loans repaid-----	1,577 97	Paid-up and prepaid shares, capital-----	900 00
Overdrafts and bills payable	9,800 00	Salaries-----	120 00
		Taxes-----	20 00
		Other expenses-----	38 00
		Balance, cash in office and bank-----	502 18
Total receipts-----	\$18,971 79	Total disbursements--	\$18,971 79

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

ESCONDIDO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 113 North Lime Street, Escondido.

Incorporated December 20, 1913. Fiscal year ended December 31, 1924.

Officers—H. T. Lyon, President; Henry Nulton, Vice President; Louis Leonhard, Treasurer; A. M. Thompson, Attorney; H. L. Gongwer, Secretary.

Directors—H. T. Lyon, Henry Nulton, E. B. Buell, F. B. Hunt, Jr., M. L. Culp, W. E. Jones, T. M. Ashleigh, Louis Leonhard, H. L. Gongwer.

No. of series, 11. No. of members and investors, 163. No. of shares, 3534.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$155,575; on shares, \$5,050 -----	\$160,625 00	Installment shares, dues--- Installment shares, profits--- Paid-up and prepaid shares, capital -----	\$60,144 00 12,374 28 91,500 00
Arrearages, on shares, \$714; on interest, \$547.44; on fines, \$71.40 -----	1,332 84	Paid-up and prepaid shares, dividends -----	893 00
Cash, in office, \$473.58; in bank, \$3,902.79 -----	4,376 37	Advance payments -----	40 00
Furniture and fixtures -----	277 72	Overdrafts and bills payable Reserve and undivided profits -----	700 00 960 65
Total assets -----	\$166,611 93	Total liabilities -----	\$166,611 93

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,714 40	Overdrafts and bills payable	\$24,900 00
Installment shares, dues---	28,325 00	Loans on mortgages and shares -----	100,600 00
Paid-up and prepaid shares, dues -----	51,500 00	Interest paid -----	325 56
Interest -----	10,976 46	Dues repaid, installment shares -----	10,687 00
Premiums -----	1,598 52	Profits repaid, installment shares -----	1,806 27
Fines -----	116 20	Paid-up and prepaid shares, dividends -----	3,338 54
Fees -----	21 00	Advances, ledger accounts---	1,332 84
Loans repaid -----	33,200 00	Salaries -----	950 00
Overdrafts and bills payable	18,400 00	Taxes -----	96 92
All other receipts -----	31	Other expenses -----	207 67
Total receipts -----	\$148,851 89	All other disbursements---	230 72
		Balance, cash in office and bank -----	4,376 37
		Total disbursements---	\$148,851 89

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
48	66	\$66 00	\$89 23	\$75 08
49	60	60 00	78 97	67 50
51	48	48 00	60 15	52 80
53	36	36 00	42 87	38 70
55	24	24 00	27 15	25 20
57	12	12 00	12 85	12 30

No. 19—FORTUNA.

FORTUNA BUILDING AND LOAN ASSOCIATION.

P. O. address, care Friedenbach Bros., Fortuna.

Incorporated May 31, 1889. Fiscal year ended May 31, 1925.

Officers—F. T. Kreig, President; E. J. Hunter, Vice President; C. A. Friedenbach, Secretary; C. H. Haight, Treasurer.

Directors—F. T. Kreig, E. J. Hunter, C. R. Johnson, R. G. Wise, G. R. Merz, A. S. Fulmor, C. H. Haight.

No. of series, 13. No. of members and investors, 87. No. of shares, 1160.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$60,200 00	Insallment shares, dues----	\$30,468 00
		Installment shares, profits----	4,775 05
		Paid-up and prepaid shares, capital-----	20,759 16
		Advance payments-----	29 10
		Overdrafts and bills payable-----	2,379 85
		Reserve and undivided profits-----	1,788 84
Total assets-----	\$60,200 00	Total liabilities-----	\$60,200 00

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$11 75	Overdrafts and bills payable	\$800 00
Installment shares, dues	13,700 00	Loans on mortgages and shares-----	34,450 00
Paid-up and prepaid shares, dues-----	16,897 17	Interest paid-----	1,330 98
Interest-----	4,294 90	Dues repaid, installment shares-----	5,480 50
Fines-----	6 00	Profits repaid, installment shares-----	1,011 17
Fees-----	66 90	Paid-up and prepaid shares, capital-----	10,208 54
Loans repaid-----	18,550 00	Salaries-----	240 00
All other receipts-----	108 32	Other expenses-----	113 85
Total receipts-----	\$53,635 04	Total disbursements--	\$53,635 04

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
59-----	78	\$78 00	\$103 96	\$103 96
60-----	72	72 00	94 26	91 48
62-----	60	60 00	75 54	73 60
64-----	48	48 00	57 88	55 41
66-----	36	36 00	41 54	39 46
68-----	24	24 00	26 46	25 23
70-----	12	12 00	12 62	12 23

FRESNO GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 2044 Kern Street, Fresno.

Incorporated December 23, 1919. Fiscal year ended December 31, 1924.

Officers—William Glass, President; E. G. Hughson, Vice President; F. W. Docker, Attorney; Edwin M. Einstein, Secretary.

Directors—William Glass, E. G. Hughson, W. A. Sutherland, A. W. Bernhauer, F. W. Minard, F. W. Docker, C. I. Chandler, Frank Smith, E. M. Einstein.

No. of series, none. No. of members and investors, 2955. No. of shares, 410.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$233,869.73; on shares, \$500 -----	\$234,369 73	Guarantee stock, capital---	\$25,050 00
Arrearages, on interest----	251 67	Guarantee stock, surplus reserve -----	857 48
Cash, in bank-----	53,155 36	Paid-up and prepaid shares, capital -----	16,000 00
Furniture and fixtures-----	1,802 07	Investment certificates, principal -----	247,583 08
Advances, ledger accounts--	285 53	Advance payments -----	81 44
		Loans due and incomplete--	289 36
		Sundry ledger accounts----	3 00
Total assets -----	\$289,864 36	Total liabilities -----	\$289,864 36

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$17,628 88	Overdrafts and bills payable	\$25,000 00
Guarantee stock-----	4,750 00	Loans on mortgages and shares -----	117,272 40
Investment certificates-----	222,263 99	Interest paid -----	232 50
Interest -----	17,885 98	Paid-up and prepaid shares, capital -----	22,100 00
Fees -----	2,406 83	Paid-up and prepaid shares, dividends -----	1,270 78
Loans repaid -----	17,183 46	Investment certificates, principal -----	58,414 11
Overdrafts and bills payable	10,000 00	Investment certificates, dividends -----	2,850 53
Advances repaid, ledger accounts -----	244 27	Advances, ledger accounts--	2,470 28
Bonds sold -----	9,976 89	Bonds purchased -----	9,982 76
All other receipts, guarantee surplus -----	300 00	Salaries -----	4,251 50
		Taxes -----	185 23
		Other expenses -----	3,881 05
		All other disbursements----	1,573 80
		Balance, cash in office and bank -----	53,155 36
Total receipts -----	\$302,640 30	Total disbursements--	\$302,640 30

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 21—FRESNO.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1233 Broadway, Fresno.

Incorporated March 17, 1892. Fiscal year ended December 31, 1924.

Officers—Louis Gundelfinger, President; D. L. Newman, Vice President; Herbert Levy, Secretary; Walter Shoemaker, Treasurer; Newton Johnson, Attorney.

Directors—Louis Gundelfinger, D. L. Newman, F. A. Homan, F. Dean Prescott, Walter Shoemaker, Wick W. Parsons, L. R. Packwood.

No. of series, none. No. of members and investors, 193. No. of shares, 1835.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$332,173 77	Guarantee stock, capital	\$100,000 00
Arrearages, on interest	764 15	Guarantee stock, surplus reserve	1,000 00
Cash, in bank	18,926 56	Installment shares, dues	10,789 54
		Installment shares, profits	446 72
		Investment certificates, principal	216,100 00
		Reserve and undivided profits	7,497 97
		Loans due and incomplete	16,030 25
Total assets	\$351,864 48	Total liabilities	\$351,864 48

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$1,544 60	Overdrafts and bills payable	\$18,500 00
Installment shares, dues	7,385 19	Loans on mortgages and shares	181,997 75
Investment certificates	159,600 00	Interest paid	186 94
Interest	22,215 79	Dues repaid, installment shares	1,429 85
Fines	2 50	Investment certificates, principal	49,300 00
Fees	3 00	Investment certificates, dividends	10,559 52
Loans repaid	89,868 45	Salaries	330 00
Overdrafts and bills payable	5,000 00	Taxes	265 47
		Other expenses	4,083 44
		All other disbursements	40 00
		Balance, cash in office and bank	18,926 56
Total receipts	\$285,619 53	Total disbursements	\$285,619 53

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 107 W. Commonwealth Street, Fullerton.

Incorporated January 5, 1923. Fiscal year ended December 31, 1924.

Officers—L. L. Lostutter, President; G. W. Finch, Vice President; H. L. Parry, Secretary.

Directors—L. L. Lostutter, G. W. Finch, H. G. Maxwell, R. S. Gregory, Jesse Chilton, Angus McAuley, S. N. Fuller.

No. of series, 4. No. of members and investors, 476. No. of shares, 3585.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$276,700; on shares, \$200	\$276,900 00	Guarantee stock, capital	\$100,000 00
Arrearages, on shares	363 50	Guarantee stock, surplus reserve	1,900 00
Cash, in office, \$112.13; in bank, \$16,633.71	16,745 84	Installment shares, dues	14,724 00
Furniture and fixtures	1,195 75	Installment shares, profits	668 46
		Investment certificates, prin- cipal	154,757 37
		Investment certificates, divi- dends	3,880 25
		Advance payments	2,288 50
		Reserve and undivided profits, special	2,112 50
		Loans due and incomplete	11,374 01
		All other liabilities, divi- dend unpaid	3,500 00
Total assets	\$295,205 09	Total liabilities	\$295,205 09

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$2,083 58	Overdrafts and bills payable	\$6,500 00
Installment shares, dues	14,715 00	Loans on mortgages and shares	119,436 15
Investment certificates	136,767 14	Interest paid	42 59
Interest	18,216 18	Dividends on guarantee stock	8,767 80
Fines	7 00	Dues repaid, installment shares	1,795 50
Fees	1,173 26	Profits repaid, installment shares	57 97
Loans repaid	22,610 16	Investment certificates, prin- cipal	42,436 94
Overdrafts and bills payable reserve	6,500 00	Investment certificates, divi- dends	3,439 65
	2,112 50	Salaries	2,108 66
		Taxes	182 91
		Other expenses	2,369 40
		All other disbursements, office fixtures	301 50
		Balance, cash in office and bank	16,745 84
Total receipts	\$204,184 91	Total disbursements	\$204,184 91

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1	24	\$12 00	\$12 87	\$12 73
2	18	9 00	9 54	9 41
3	12	6 00	6 21	6 18
4	6	3 00	3 10	3 05

No. 23—GLENDALE.

GOLDEN STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 104 East Broadway, Glendale.

Incorporated January 2, 1923. Fiscal year ended December 31, 1924.

Officers—Dan Campbell, President; W. W. Lee, Vice President; C. N. Elder, Secretary; R. F. Kitterman, Treasurer; W. E. Evans, Attorney.

Directors—Dan Campbell, W. W. Lee, C. N. Elder, R. F. Kitterman, Roy L. Kent, W. S. Perrin, E. C. Pendroy.

No. of series, none. No. of members and investors, 1294. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$534,551.28; on certifi- cate, \$1,163.85	\$535,715 13	Guarantee stock, capital---	\$100,000 00
Arrearages, on interest	1,867 78	Guarantee stock, surplus reserve	12,950 00
Cash, in office, \$1,917.94; in bank, \$55,672.35	57,590 29	Investment certificates, prin- cipal	375,522 92
Furniture and fixtures	7,960 00	Investment certificates, divi- dends	8,266 72
Bonds owned	200 00	Reserve and undivided profits	8,306 00
		Loans due and incomplete	89,431 39
		Sundry ledger accounts	8,856 17
Total assets	\$603,333 20	Total liabilities	\$603,333 20

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$29,211 71	Overdrafts and bills payable	\$34,500 00
Guarantee stock	48,950 00	Loans on mortgages and shares	365,866 30
Investment certificates	428,846 19	Interest paid	43 33
Interest	30,725 49	Dividends on guarantee stock	3,915 00
Fees, entrance and loan	15,724 29	Investment certificates, prin- cipal	252,402 78
Loans repaid	146,627 37	Investment certificates, divi- dends	14,521 02
Overdrafts and bills payable	34,500 00	Advances, ledger accounts	45,822 88
Advances repaid, ledger ac- counts	52,418 73	Bonds purchased	1,000 00
Bonds sold	3,000 00	Salaries	5,750 00
Rents	1,375 00	Taxes	256 07
All other receipts, guarantee stock premium	4,850 00	Other expenses	13,413 64
		All other disbursements	1,147 47
		Balance, cash in office and bank	57,590 29
Total receipts	\$796,228 78	Total disbursements	\$796,228 78

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

HEMET HOME BUILDERS ASSOCIATION.

P. O. address, 205 East Florida Street, Hemet.

Incorporated June 26, 1920. Fiscal year ended June 20, 1925.

Officers—H. H. Spaulding, President; J. W. Isle, Vice President; Burdette Raynor, Secretary.

Directors—H. H. Spaulding, John W. Isle, J. O. Percival, J. E. King, W. S. Rather.

No. of series, none. No. of members and investors, 45. No. of shares, 257.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$33,195 64	Guarantee stock, capital	\$5,600 00
Arrearages, on interest	224 24	Guarantee stock, surplus	
Cash, in bank	3,241 24	reserve	100 00
Furniture and fixtures	100 00	Installment shares, dues	2 00
		Paid-up and prepaid shares, capital	178 05
		Investment certificates, principal	28,716 77
		Investment certificates, dividends	673 46
		Reserve and undivided profits	920 13
		Sundry ledger accounts	10 71
		All other liabilities, dividend unpaid	560 00
Total assets	\$36,761 12	Total liabilities	\$36,761 12

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$2,012 84	Overdrafts and bills payable	\$3,500 00
Paid-up and prepaid shares, dues	138 25	Loans on mortgages and shares	9,332 43
Investment certificates	15,006 71	Interest paid	141 68
Interest	2,988 59	Investment certificates, principal	8,466 96
Fines	7 20	Investment certificates, dividends	1,407 90
Loans repaid	2,990 34	Salaries	275 00
Overdrafts and bills payable	3,500 00	Taxes	32 00
All other receipts	10 71	Other expenses	45 30
		All other disbursements, office fixtures, etc.	212 13
		Balance, cash in office and bank	3,241 24
Total receipts	\$26,654 64	Total disbursements	\$26,654 64

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 25—HUNTINGTON BEACH.

NATIONAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank Building, Huntington Beach.

Incorporated November 9, 1922. Fiscal Year ended March 2, 1925.

Officers—L. B. Tannehill, President; W. A. Dunn, Vice President and General Manager; John I. Hinkle, Secretary.

Directors—L. B. Tannehill, W. A. Dunn, H. T. Dunning, J. E. MacDonald, J. Ed. Huston, C. P. Patton, C. C. Tannehill, E. C. Conrad, Joseph Vavra.

No. of series, none. No. of members and investors, 130. No. of shares, 2877.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$71,201 25	Installment shares, dues	\$24,671 50
Arrearages, on shares, \$560; on interest, \$15.91	575 91	Installment shares, profits	1,376 02
Cash, in bank	4,275 80	Paid-up and prepaid shares, capital	27,600 00
Furniture and fixtures	500 00	Paid-up and prepaid shares, dividends	452 77
		Investment certificates, prin- cipal	5,977 97
		Advance payments	791 76
		Overdrafts and bills payable	10,500 00
		Reserve and undivided profits	2,712 12
		Loans due and incomplete	1,894 91
		Sundry ledger accounts	575 91
Total assets	\$76,552 96	Total liabilities	\$76,552 96

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$3,156 37	Overdrafts and bills payable	\$15,000 00
Installment shares, dues	14,053 60	Loans on mortgages and shares	24,889 92
Paid-up and prepaid shares, dues	30,000 00	Interest paid	712 62
Investment certificates	5,377 97	Dues repaid, installment shares	11,620 00
Interest	6,120 31	Profits repaid, installment shares	981 18
Premiums	422 00	Paid-up and prepaid shares, capital	20,550 00
Fees	641 00	Paid-up and prepaid shares, dividends	1,193 31
Loans repaid	8,946 84	Investment certificates, prin- cipal	400 00
Overdrafts and bills payable	13,500 00	Investment certificates, divi- dends	52 88
		Salaries	1,450 00
		Taxes	56 00
		Other expenses	1,036 38
		Balance, cash in office and bank	4,275 80
Total receipts	\$82,218 09	Total disbursements	\$82,218 09

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 26—HUNTINGTON PARK.

HUNTINGTON PARK BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 S. Pacific Boulevard, Huntington Park.

Incorporated May 15, 1924. Fiscal year ended December 31, 1924.

Officers—C. C. Lewis, President; E. J. Wightman, Vice President; H. M. Lough, Secretary-Treasurer.

Directors—C. C. Lewis, E. J. Wightman, T. R. Merrill, Frank A. Wall, Dr. R. D. Pope, C. R. Lough, H. M. Lough.

No. of series, none. No. of members and investors, 137. No. of shares, 525.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$105,317 01	Guarantee stock, capital	\$52,400 00
Cash, in office	67,865 88	Guarantee stock, surplus reserve	13,100 00
Furniture and fixtures	3,267 22	Paid-up and prepaid shares, capital	4,900 00
Other assets	10 20	Investment certificates, principal	75,330 95
		Investment certificates, dividends	1,373 12
		Reserve and undivided profits	986 25
		Loans due and incomplete	28,109 14
		Sundry ledger accounts	224 85
		All other liabilities	36 00
Total assets	\$176,460 31	Total liabilities	\$176,460 31
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock and surplus	\$65,500 00	Loans on mortgages and shares	\$81,390 86
Paid-up and prepaid shares, dues	4,900 00	Investment certificates, principal	11,648 37
Investment certificates	86,979 32	Investment certificates, dividends	90 58
Interest	3,506 29	Advances, ledger accounts	9,505 63
Premiums	2,142 00	Salaries	875 00
Fees	254 00	Other expenses	3,296 88
Loans repaid	4,182 90	All other disbursements	3,267 22
Advances repaid, ledger accounts	10,391 97	Balance, cash in office and bank	67,865 88
All other receipts	83 85		
Total receipts	\$177,940 42	Total disbursements	\$177,940 42

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 27—INGLEWOOD.

PEOPLES BUILDING AND LOAN ASSOCIATION.

P. O. address, 308 South Market Street, Inglewood.

Incorporated November 16, 1923. Fiscal year ended December 31, 1924.

Officers—S. M. Anderson, President; Carl Matson, Vice President; Clyde Woodworth, Attorney; Geo. F. Lepper, Secretary.

Directors—S. M. Anderson, Carl Matson, W. G. Brown, Roy A. Bush, Geo. M. Sutton, Frank D. Parent, Geo. F. Lepper.

No. of series, none. No. of members and investors, 232. No. of shares, 4740.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$106,273.59; on shares, \$335.50	\$106,609 09	Guarantee stock, capital---	\$44,300 00
Cash, in office, \$100; in bank, \$9,431.89	9,531 89	Guarantee stock, surplus reserve	201 63
Furniture and fixtures	1,357 06	Installment shares, dues---	15,146 61
Advances, ledger accounts	1,074 96	Paid-up and prepaid shares, capital	11,400 00
Other assets, office outfit, etc.	895 00	Investment certificates, prin- cipal	19,529 86
		Reserve and undivided profits	3,989 57
		Loans due and incomplete	23,392 10
		Sundry ledger accounts	808 23
		All other liabilities	700 00
Total assets	\$119,468 00	Total liabilities	\$119,468 00

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$44,300 00	Overdrafts and bills payable	\$2,000 00
Installment shares, dues	15,960 02	Loans on mortgages and shares	92,026 74
Paid-up and prepaid shares, dues	11,400 00	Interest paid	139 49
Investment certificates	19,631 90	Dues repaid, installment shares	813 41
Interest	5,278 08	Investment certificates, prin- cipal	102 08
Fines	7 91	Advances, ledger accounts	605 54
Fees	4,246 20	Salaries	1,003 75
Loans repaid	8,809 75	Taxes	108 17
Overdrafts and bills payable	2,000 00	Other expenses	5,392 18
Advances repaid, ledger ac- counts	441 34	All other disbursements, office outfit, etc.	2,847 84
All other receipts, stock sur- plus, etc.	2,495 89	Balance, cash in office and bank	9,531 89
Total receipts	\$114,571 09	Total disbursements	\$114,571 09

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

LANKERSHIM BUILDING AND LOAN ASSOCIATION.

P. O. address, 11259 Weddington Avenue, Los Angeles.

Incorporated November 3, 1923. Fiscal year ended December 30, 1924.

Officers—H. J. Penfield, President; Guy Weddington, Vice President; John H. Fritz, Secretary; C. C. Bowman, Treasurer; G. W. Dexter, Attorney.

Directors—H. J. Penfield, Guy Weddington, C. C. Bowman, C. J. Woodmansee, Roy L. Forsyth, J. Wilson, John H. Fritz.

No. of series, none. No. of members and investors, 90. No. of shares, 511.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$3,500; on definite contract, \$47,704.08; on shares, \$200 -----	\$51,404 08	Guarantee stock, capital ---	\$20,700 00
Cash, in office, \$29.66; in bank, \$13,272.62 -----	13,302 28	Installment shares, dues ---	1,275 00
Furniture and fixtures -----	2,739 27	Installment shares, profits ---	40 22
Bonds owned -----	200 00	Paid-up and prepaid shares, capital -----	14,611 73
		Paid-up and prepaid shares, dividends -----	332 01
		Investment certificates, principal -----	10,900 84
		Investment certificates, dividends -----	178 79
		Overdrafts and bills payable -----	7,500 00
		Reserve and undivided profits -----	2,517 17
		Loans due and incomplete ---	5,696 78
		Sundry ledger accounts ---	486 00
		All other liabilities, escrows -----	3,407 09
Total assets -----	\$67,645 63	Total liabilities -----	\$67,645 63

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$20,700 00	Loans on mortgages and shares -----	\$51,648 49
Installment shares, dues ---	1,430 52	Interest paid -----	112 50
Paid-up and prepaid shares, dues -----	15,635 15	Dues repaid, installment shares -----	115 30
Investment certificates -----	12,936 08	Profits repaid, installment shares -----	41 27
Interest -----	1,798 65	Paid-up and prepaid shares, capital -----	691 41
Fees -----	3,032 05	Paid-up and prepaid shares, dividends -----	332 01
Loans repaid -----	5,941 19	Investment certificates, principal -----	1,856 45
Overdrafts and bills payable -----	7,500 00	Investment certificates, dividends -----	371 50
Capital stock bonus -----	5,175 00	Bonds purchased -----	200 00
Insurance premiums -----	301 65	Salaries -----	4,050 00
All other receipts, sundry accounts -----	3,893 09	Taxes -----	223 94
		Other expenses -----	2,658 96
		All other disbursements, furniture and fixtures -----	2,739 27
		Balance, cash in office and bank -----	13,302 28
Total receipts -----	\$78,342 38	Total disbursements -----	\$78,342 38

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 29—LIVERMORE.

LIVERMORE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, American National Bank, Livermore.

Incorporated September 17, 1906. Fiscal year ended September 30, 1924.

Officers—J. O. McKown, President; M. G. Callaghan, Vice President; H. J. Callaghan, Secretary; M. J. Clark, Attorney.

Directors—J. O. McKown, M. G. Callaghan, F. C. Lassen, M. Victor, N. D. Dutcher, Jr., T. E. Knox, M. R. Henry.

No. of series, 14. No. of members and investors, 52. No. of shares, 480.

ASSETS.		LIABILITIES.	
Loans, on mortgages,		Installment shares, dues--	\$22,086 00
\$42,650; on shares, \$500;	\$43,150 00	Installment shares, profits--	5,192 00
Cash, in bank-----	293 07	Overdrafts and bills payable	10,875 00
		Reserve and undivided	
		profits -----	2,470 07
		Loans due and incomplete--	2,820 00
Total assets -----	\$43,443 07	Total liabilities -----	\$43,443 07
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$118 79	Overdrafts and bills payable	\$2,900 00
Installment shares, dues---	5,445 00	Loans on mortgages and	
Interest -----	2,623 83	shares -----	14,580 00
Overdrafts and bills payable	10,800 00	Interest paid -----	417 50
		Dues repaid, installment	
		shares -----	360 00
		Profits repaid, installment	
		shares -----	23 90
		Salaries -----	323 15
		Taxes -----	90 00
		Balance, cash in office and	
		bank -----	293 07
Total receipts -----	\$18,987 62	Total disbursements--	\$18,987 62

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
10-----	120	\$120 00	\$163 29	
11-----	108	108 00	142 38	
13-----	96	96 00	122 63	Dues plus
15-----	84	84 00	104 00	
16-----	60	60 00	69 83	profits as
17-----	42	42 00	46 42	
18-----	30	30 00	32 38	per by-laws
19-----	18	18 00	18 86	
20-----	12	12 00	12 39	

LODI BUILDING AND LOAN ASSOCIATION.

P. O. address, 5 West Pine Street, Lodi.

Incorporated October 6, 1922. Fiscal year ended December 31, 1924.

Officers—E. G. Steacy, President; Frederic Spoerke, Vice President; Walter E. Taylor, Secretary and Treasurer; Glenn West, Attorney.

Directors—E. G. Steacy, Frederic Spoerke, T. M. Hagel, P. A. Ritchie, A. O. Eddlemon, Glenn West, Walter E. Taylor.

No. of series, none. No. of members and investors, 190. No. of shares, 4525.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$390,233 18	Guarantee stock, capital	\$10,000 00
Arrearages, on interest	4,258 70	Guarantee stock, surplus reserve	3,965 87
Cash, in office, \$10,136.96; in bank, \$4,793.30	14,930 26	Installment shares, dues	255,636 70
Real estate, owned	4,899 93	Installment shares, profits	11,598 51
Furniture and fixtures	723 53	Paid-up and prepaid shares, capital	19,700 00
Advances, ledger accounts	268 54	Investment certificates, principal	116,200 00
Bonds owned	25,123 57	Overdrafts and bills payable	15,000 00
		Reserve and undivided profits	1,449 14
		Loans due and incomplete	6,887 49
Total assets	\$440,437 71	Total liabilities	\$440,437 71

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$4,668 36	Overdrafts and bills payable	\$25,000 00
Installment shares, dues	226,004 05	Loans on mortgages and shares	207,805 66
Paid-up and prepaid shares, dues	16,600 00	Interest paid	987 10
Investment certificates	70,800 00	Dividends on guarantee stock	600 00
Interest	25,256 68	Dues repaid, installment shares	116,011 44
Loans repaid	83,146 83	Profits repaid, installment shares	4,389 92
Overdrafts and bills payable accounts	40,000 00	Paid-up and prepaid shares, capital	100 00
Advances repaid, ledger accounts	3,236 66	Paid-up and prepaid shares, dividends	666 41
Bonds sold	21,692 32	Investment certificates, principal	54,800 00
All other receipts	1,236 10	Investment certificates, dividends	6,219 01
		Advances, ledger accounts	3,547 24
		Real estate acquired	4,899 93
		Bonds purchased	46,815 89
		Salaries	2,110 00
		Taxes	937 56
		Other expenses	1,160 03
		All other disbursements	1,660 55
		Balance, cash in office and bank	14,930 26
Total receipts	\$492,641 00	Total disbursements	\$492,641 00

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividends.

Withdrawal value, full book value.

No. 31—LODI.

PEOPLES BUILDING AND LOAN ASSOCIATION.

P. O. address, 306 Farmers and Merchants Bank Building, Lodi.

Incorporated February 5, 1924. Fiscal Year ended March 31, 1925.

Officers—Jacob Kurtz, President; G. M. Gannon, Vice President and Attorney;

Edgar B. Doering, Secretary.

Directors—Jacob Kurtz, G. M. Gannon, H. C. Lange, G. Doering, J. C. Lange.

No. of series, none. No. of members and investors, 88. No. of shares, 100.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$109,074.98; on certificates, \$15,000.00	\$124,074 98	Guarantee stock, capital	\$10,000 00
Cash, in office, \$20; in bank, \$8,202.37	8,222 37	Guarantee stock, surplus reserve	647 81
Advances, ledger accounts	6 63	Investment certificates, principal	118,114 40
Other assets	321 20	Investment certificates, dividends	352 19
		Reserve and undivided profits	1,325 23
		Loans due and incomplete	2,185 55
Total assets	\$132,625 18	Total liabilities	\$132,625 18

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$10,000 00	Loans on mortgages and shares	\$136,172 00
Investment certificates	133,361 59	Investment certificates, principal	15,247 19
Interest	3,098 09	Investment certificates, dividends	487 50
Loans repaid	14,282 57	Advances, ledger accounts	5,578 05
Advances repaid, ledger accounts	5,571 42	Bonds purchased	20,580 95
Bonds sold	20,580 95	Salaries	550 00
All other receipts, surplus fund	1,000 00	Taxes	34 00
		Other expenses	1,022 56
		Balance, cash in office and bank	8,222 37
Total receipts	\$187,894 62	Total disbursements	\$187,894 62

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 32—LONG BEACH.

ANCHOR BUILDING AND LOAN ASSOCIATION.

P. O. address, 347 American Avenue, Long Beach.

Incorporated May 12, 1922. Fiscal ended December 31, 1924.

Officers—Ray K. Person, President; F. M. Sanderson, Vice President; N. McCook, Treasurer; Clyde Doyle, Attorney; Frank J. Parr, Secretary.

Directors—Ray K. Person, F. M. Sanderson, Nelson McCook, W. Jay Burgin, I. N. Vining, Clyde Doyle, Frank J. Parr.

No. of series, none. No. of members and investors, 516. No. of shares, 1751.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$85,- 237.65; on definite con- tract, \$584,444.31; on shares, \$12,224.35 -----	\$681,906 31	Guarantee stock, capital....	\$52,500 00
Cash, in office, \$9,598 86; in bank, \$44,101.84 -----	53,700 70	Guarantee stock, surplus re- serve -----	3,000 00
Furniture and fixtures -----	2,105 00	Installment shares, dues....	57,700 10
Bonds owned -----	14,589 00	Paid-up and prepaid shares, capital -----	100 00
		Paid-up and prepaid shares, dividends -----	12 00
		Investment certificates, prin- cipal -----	581,040 12
		Investment certificates, divi- dends -----	3,228 59
		Loans due and incomplete....	50,930 00
		Sundry ledger accounts....	3,781 20
Total assets -----	\$752,301 01	Total liabilities -----	\$752,301 01

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report..	\$47,596 41	Loans on mortgages and shares -----	\$524,940 45
Guarantee stock -----	25,800 00	Interest paid -----	971 43
Installment shares, dues....	132,802 32	Dividends on guarantee stock -----	2,550 00
Investment certificates ----	759,497 92	Dues repaid, installment shares -----	97,696 43
Interest -----	39,696 99	Profits repaid, installment shares -----	2,377 36
Premiums -----	10,877 65	Paid-up and prepaid shares, capital -----	300 00
Loans repaid -----	195,968 42	Paid-up and prepaid shares, dividends -----	3 00
Advances repaid, ledger ac- counts -----	234,468 41	Investment certificates, prin- cipal -----	442,639 24
Rents -----	1,629 00	Investment certificates, divi- dends -----	24,234 36
		Advances, ledger accounts..	262,503 19
		Bonds purchased -----	14,589 00
		Salaries -----	12,117 20
		Taxes -----	528 89
		Other expenses -----	9,102 19
		All other disbursements....	83 68
		Balance, cash in office and bank -----	53,700 70
Total receipts -----	\$1,448,337 12	Total disbursements..	\$1,448,337 12

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 33—LONG BEACH.

CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. Address, 143 East Broadway, Long Beach.

Incorporated November 9, 1923. Fiscal year ended December 31, 1924.

Officers—Edgar F. Davis, President; W. L. Taylor, Vice President; Julius Blum, Second Vice President and Treasurer; W. H. Smith, Secretary; Roland G. Swaffield, Attorney.

Directors—Edgar F. Davis, W. L. Taylor, Julius Blum, W. H. Smith, R. G. Swaffield, R. A. Terry, C. C. Lewis.

No. of series, none. No. of members and investors, 219. No. of shares, 520.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$93,- 280.50; on definite con- tract, \$251,737.31; on certificates, \$37,440.00	\$382,457 81	Guarantee stock, capital	\$52,000 00
Arrearages, on interest	1,345 71	Guarantee stock, surplus re- serve	5,700 00
Cash, in office, \$446.33; in bank, \$74,357.04	74,803 37	Investment certificates, prin- cipal	376,714 96
Furniture and fixtures	6,145 64	Investment certificates, divi- dends	1,250 74
Bonds owned	14,875 00	Overdrafts and bills payable	32 25
Other assets	1,400 00	Reserve and undivided profits	9,784 49
		Loans due and incomplete	32,070 09
		All other liabilities, un- earned discounts	3,475 00
Total assets	\$481,027 53	Total liabilities	\$481,027 53

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$52,000 00	Overdrafts and bills pay- able	\$85 60
Investment certificates	473,040 10	Loans on mortgages and shares	460,788 54
Interest	17,828 94	Investment certificates, prin- cipal	95,074 40
Fees	10,675 25	Investment certificates, divi- dends	4,137 34
Loans repaid	78,330 73	Advances, ledger accounts	259,499 20
Overdrafts and bills payable	117 85	Bonds purchased	19,875 00
Advances repaid, ledger ac- counts	291,569 29	Salaries	5,776 07
Bonds sold	5,000 00	Taxes	453 02
All other receipts, guarantee capital surplus, etc.	9,175 00	Other expenses	9,698 98
		All other disbursements, office outfit	7,545 64
		Balance, cash in office and bank	74,803 37
Total receipts	\$937,737 16	Total disbursements	\$937,737 16

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

COMMONWEALTH BUILDING AND LOAN ASSOCIATION.

P. O. address 200 East Fourth Street, Long Beach.

Incorporated June 1, 1922. Fiscal year ended December 31, 1924.

Officers—Thomas W. Williams, President; Frans Nelson, Vice President; W. F. Boice, Secretary; Chas. Z. Walker, Attorney.

Directors—Thomas W. Williams, Frans Nelson, Hal McGrew, Charles Z. Walker, W. F. Boice.

No. of series, none. No. of members and investors, 372. No. of shares, 100.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$89,759 71	Guarantee stock, capital	\$10,000 00
Cash, in office, \$25; in bank, \$9,594.84	9,619 84	Guarantee stock, surplus reserve	663 62
Furniture and fixtures	600 43	Investment certificates, principal	87,963 23
Other assets	225 00	Reserve and undivided profits	1,578 13
Total assets	\$100,204 98	Total liabilities	\$100,204 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$3,080 80	Loans on mortgages and shares	\$107,044 05
Investment certificates	94,286 66	Investment certificates, principal	31,543 55
Interest	5,577 93	Investment certificates, dividends	3,734 85
Fines	32 93	Advances, ledger accounts	500 00
Fees	2,867 45	Salaries	869 67
Loans repaid	48,503 30	Taxes	246 08
Advances repaid, ledger accounts	500 00	Other expenses	2,050 05
Rents	40 00	All other disbursements, office fixtures, etc.	359 75
All other receipts, surplus, etc.	1,078 77	Balance, cash in office and bank	9,619 84
Total receipts	\$155,967 84	Total disbursements	\$155,967 84

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 35—LONG BEACH.

LONG BEACH BUILDING AND LOAN ASSOCIATION.

P. O. address, First and Locust Streets, Long Beach.

Incorporated March 5, 1920. Fiscal year ended December 31, 1924.

Officers—E. J. Wightman, President; Herbert M. Haskell, Vice President; C. R. Lough, Secretary; Frank E. Wall, Treasurer.

Directors—E. J. Wightman, Herbert M. Haskell, Frank E. Wall, H. F. Ahlswede, Tom Merrell, C. R. Lough.

No. of series, none. No. of members and investors, 1939. No. of shares, 11,197.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$1,539,093.20; on shares, \$5,793 -----	\$1,544,886 20	Guarantee stock, capital----	\$27,900 00
Cash, in office, \$1,164.55; in bank, \$236,599.63-----	237,764 18	Guarantee stock, surplus re- serve -----	64,541 19
Furniture and fixtures-----	4,119 74	Paid-up and prepaid shares, capital -----	1,091,900 00
		Paid-up and prepaid shares, dividends -----	15,179 68
		Investment certificates, prin- cipal -----	535,425 50
		Investment certificates, divi- dends -----	3,892 56
		Reserve and undivided profits -----	1,674 00
		Loans due and incomplete--	43,672 63
		Sundry ledger accounts, escrows -----	1,203 66
		All other liabilities, reserve for depreciation -----	1,380 90
Total assets -----	\$1,786,770 12	Total liabilities -----	\$1,786,770 12

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$215,891 69	Loans on mortgages and shares -----	\$818,271 01
Paid-up and prepaid shares, dues -----	1,081,200 00	Dividends on guarantee stock -----	3,348 00
Investment certificates ----	371,521 98	Paid-up and prepaid shares, capital -----	763,200 00
Interest -----	130,551 45	Paid-up and prepaid shares, dividends -----	53,202 31
Premiums, loan fees-----	8,857 53	Investment certificates, prin- cipal -----	272,281 42
Fines -----	153 64	Investment certificates, divi- dends -----	27,559 42
Fees -----	2,655 66	Advances, ledger accounts--	72,384 30
Loans repaid -----	395,694 09	Salaries -----	7,330 00
Advances repaid, ledger ac- counts -----	68,359 95	Taxes -----	3,713 49
Rents -----	250 00	Other expenses -----	15,909 92
All other receipts-----	1,613 21	All other disbursements, office fixtures, etc.-----	1,785 15
		Balance, cash in office and bank -----	237,764 18
Total receipts -----	\$2,276,749 20	Total disbursements--	\$2,276,749 20

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 36—LONG BEACH.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First and Pacific Streets, Long Beach.

Incorporated August 4, 1904. Fiscal year ended December 30, 1924.

Officers—Charles H. Tucker, President; Chas. A. Wiley, Vice President; M. N. Skinner, Secretary; J. W. Tucker, Treasurer; McWhinney & Clock, Attorneys.

Directors—Charles H. Tucker, Chas. A. Wiley, E. E. Norton, Ralph H. Clock, J. W. Tucker, M. N. Skinner, Chas. Malcolm, C. J. Walker, Leo M. Meeker.

No. of series, none. No. of members and investors, 6844. No. of shares, 3000.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$6,032,011.59; on certificates, \$124,340	\$6,156,351 59	Guarantee stock, capital	\$200,000 00
Cash, in office, \$40,196.03; in bank, \$438,011.53	478,207 56	Guarantee stock, surplus reserve	180,000 00
Furniture and fixtures	32,500 00	Installment shares, dues	15,280 32
Advances, ledger accounts	30,145 35	Installment shares, profits	5,306 21
Bonds owned	202,550 00	Paid-up and prepaid shares, capital	87,950 00
		Paid-up and prepaid shares, dividends	3,267 33
		Investment certificates, principal	5,732,901 54
		Investment certificates, dividends	487,088 52
		Advance premiums	20,000 00
		Reserve and undivided profits	10,218 56
		Loans due and incomplete	151,242 02
		All other liabilities, bond adjustment	6,500 00
Total assets	\$6,899,754 50	Total liabilities	\$6,899,754 50
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$239,362 03	Loans on mortgages and shares	\$2,550,260 39
Guarantee stock	60,000 00	Dividends on guarantee stock	50,000 00
Installment shares, dues	10,050 90	Dues repaid, installment shares	12,242 50
Paid-up and prepaid shares, dues	10,000 00	Profits repaid, installment shares	11,476 69
Investment certificates	4,980,915 48	Paid-up and prepaid shares, capital	13,200 00
Interest	448,834 87	Paid-up and prepaid shares, dividends	4,887 00
Fees	28,230 94	Investment certificates, principal	3,334,262 92
Loans repaid	994,884 58	Investment certificates, dividends	68,146 28
		Advances, ledger accounts	63,840 79
		Bonds purchased	63,950 00
		Salaries	47,922 60
		Taxes	13,438 82
		Other expenses	22,436 22
		All other disbursements, office outfit, etc.	38,007 03
		Balance, cash in office and bank	478,207 56
Total receipts	\$6,772,278 80	Total disbursements	\$6,772,278 80

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 37—LOS ANGELES.

AMERICAN LOAN SOCIETY.

P. O. address, 1049 S. Hill Street, Los Angeles.

Incorporated September 15, 1922. Fiscal year ended December 31, 1924.

Officers—Frank N. Fish, President; G. X. Hickerson, Vice President; F. E. Spieker, Secretary-Treasurer; R. J. Gardner, Attorney.

Directors—Frank N. Fish, G. X. Hickerson, Alex. Patterson, Isador Silver, R. J. Gardner, A. O. Kelliher, Roy N. Fish.

No. of series, none. No. of members and investors, 135. No. of shares, 301.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$184,137 71	Guarantee stock, capital	\$30,100 00
Cash, in bank	13,973 89	Investment certificates, principal	146,894 65
		Reserve and undivided profits	10,427 27
		Loans due and incomplete	10,689 68
Total assets	\$198,111 60	Total liabilities	\$198,111 60

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$964 90	Loans on mortgages and shares	\$186,530 12
Investment certificates	229,502 63	Dividends on guarantee stock	3,612 00
Interest	12,382 71	Investment certificates, principal	106,111 31
Fees and commissions	5,008 50	Investment certificates, dividends	4,330 87
Loans repaid	85,754 59	Advances, ledger accounts	83,302 77
Advances repaid, ledger accounts	66,027 77	Taxes	481 54
		Other expenses	1,298 60
		Balance, cash in office and bank	13,973 89
Total receipts	\$399,641 10	Total disbursements	\$399,641 10

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 38—LOS ANGELES.

ANGELUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 550 South Grand Avenue, Los Angeles.

Incorporated February 23, 1923. Fiscal year ended June 30, 1925.

Officers—Geo. A. Reimers, President; C. E. Kimlin, Vice President; H. L. Person, Attorney; H. F. Poyet, Secretary.

Directors—Geo. A. Reimers, C. E. Kimlin, R. B. Graham, H. T. Dennis, S. E. Beach, J. B. Heckert, H. F. Poyet.

No. of series, none. No. of members and investors, 2661. No. of shares, 12,865.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$226,201.92; on shares, \$6,227.90		Guarantee stock, capital	\$57,815 56
	\$232,429 82	Guarantee stock, surplus re- serve	1,791 00
Cash, in office, \$2,515.66; in bank, \$5,398.60	7,914 26	Installment shares, dues	55,793 76
Furniture and fixtures	5,795 91	Installment shares, profits	1,300 98
Advances, ledger accounts	5,078 66	Paid-up and prepaid shares, capital	1,947 37
Other assets	3,668 72	Paid-up and prepaid shares, dividends	97 25
		Investment certificates, prin- cipal	61,817 17
		Investment certificates, divi- dends	1,069 96
		Advance payments	22,940 20
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits	2,128 92
		Loans due and incomplete	36,506 85
		All other liabilities	1,678 35
Total assets	\$254,887 37	Total liabilities	\$254,887 37
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$2,665 85	Overdrafts and bills payable	\$5,000 00
Guarantee stock	51,813 56	Loans on mortgages and shares	196,333 67
Installment shares, dues	35,813 64	Interest paid	196 41
Paid-up and prepaid shares, dues	3,188 62	Dividends on guarantee stock	988 19
Investment certificates	145,538 62	Dues repaid, installment shares	21,410 53
Interest	8,536 13	Profits repaid, installment shares	1,538 89
Premiums	13,890 00	Paid-up and prepaid shares, capital	5,144 00
Fees	14,179 09	Paid-up and prepaid shares, dividends	97 25
Loans repaid	25,000 36	Investment certificates, prin- cipal	30,546 14
Overdrafts and bills payable	10,000 00	Investment certificates, divi- dends	1,069 96
All other receipts	592 50	Salaries	6,090 59
		Taxes	130 50
		Other expenses	24,173 33
		All other disbursements	10,634 65
		Balance, cash in office and bank	7,914 26
Total receipts	\$311,218 37	Total disbursements	\$311,218 37

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 39—LOS ANGELES.

BANKERS GUARANTY LOAN COMPANY.

P. O. address, 601 S. Hill Street, Los Angeles.

Incorporated August 17, 1901. Fiscal year ended December 31, 1924.

Officers—John H. Foley, President; G. H. Wadleigh, Secretary.

Directors—John H. Foley, G. W. McLester, H. J. Lelande, G. H. Wadleigh.

No. of series, none. No. of members and investors, 97. No. of shares, 861.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$365 38	Guarantee stock, capital---	\$18,830 00
Cash, in bank-----	29,838 65	Investment certificates, principal -----	3,001 88
Real estate, owned-----	100 00	Investment certificates, dividends -----	1,863 27
		Reserve and undivided profits -----	6,593 55
		Sundry ledger accounts----	15 33
Total assets -----	\$30,304 03	Total liabilities -----	\$30,304 03

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$29,533 51	Investment certificates, dividends -----	\$1,212 15
Interest -----	1,484 57	Real estate expense-----	133 81
Loans repaid -----	264 53	Other expenses -----	118 00
Rents -----	20 00	Balance, cash in office and bank -----	29,838 65
Total receipts -----	\$31,302 61	Total disbursements--	\$31,302 61

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

CALIFORNIA BUILDING-LOAN ASSOCIATION.

P. O. address, 1010 Pershing Square Building, Los Angeles.

Incorporated May 23, 1923. Fiscal year ended December 31, 1924.

Officers—Jonathan S. Dodge, President; Gilbert E. Gardner, Vice President; H. Stanley Benedict, Secretary and Attorney.

Directors—Jonathan S. Dodge, Gilbert E. Gardner, H. Stanley Benedict, Walter T. Moore, Fred J. Butler, F. M. Douglass, Dr. Harlan Shoemaker.

No. of series, none. No. of members and investors, 1888. No. of shares, 29,661.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$218,555.90; on shares, \$1,522.50	\$220,078 40	Guarantee stock, capital---	\$16,500 00
Arrearages, on interest	213 32	Installment shares, dues---	57,234 04
Cash, in office, \$1,021.31; in bank, \$20,471.13	21,492 44	Installment shares, profits---	338 85
Furniture and fixtures---	1,828 80	Paid-up and prepaid shares, capital	73,470 00
Advances, ledger accounts---	2,702 82	Paid-up and prepaid shares, dividends	233 42
		Investment certificates, prin- cipal	62,295 70
		Investment certificates, divi- dends	26 51
		Advance payments	10 00
		Reserve and undivided profits	8,553 13
		Loans due and incomplete---	26,837 35
		Sundry ledger accounts---	816 78
Total assets	\$246,315 78	Total liabilities	\$246,315 78

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$16,500 00	Loans on mortgages and shares	\$201,771 15
Installment shares, dues---	59,156 54	Dividends on guarantee stock	699 35
Paid-up and prepaid shares, dues	73,840 00	Dues repaid, installment shares	1,922 50
Investment certificates	77,055 70	Profits repaid, installment shares	6 69
Interest	11,969 92	Paid-up and prepaid shares, capital	370 00
Premiums	3,300 00	Paid-up and prepaid shares, dividends	897 61
Fees	32,631 92	Investment certificates, prin- cipal	14,760 00
Loans repaid	8,530 10	Investment certificates, divi- dends	627 89
Advances repaid, ledger ac- counts	1,573 66	Salaries	2,935 25
		Taxes	117 00
		Other expenses	35,049 42
		All other disbursements, office fixtures, etc.	3,908 54
		Balance, cash in office and bank	21,492 44
Total receipts	\$284,557 84	Total disbursements	\$284,557 84

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 41—LOS ANGELES.

FEDERAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 457 S. Western Avenue, Los Angeles.

Incorporated October 3, 1924. Fiscal year ended June 30, 1925.

Officers—Royce B. Heath, President; John Johnson, Vice President; E. C. Hoit, Treasurer; H. W. Hansen, Attorney; R. F. Ahern, Secretary.

Directors—Royce B. Heath, John Johnson, Geo. B. McLain, E. C. Hoit, R. F. Ahern, Geo. B. Rupp, Warren T. Smith, Guy V. Whaley, Thos. R. Sullivan.

No. of series, none. No. of members and investors, 163. No. of shares, 258.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$16,000; on definite contract, \$11,728 12	\$27,728 12	Guarantee stock, capital---	\$25,000 00
Cash, in office, \$25; in bank, \$21,835.29	21,860 29	Paid-up and prepaid shares, capital	800 00
Furniture and fixtures----	5,297 54	Investment certificates, principal	19,947 93
		Investment certificates, dividends	15 70
		Reserve and undivided profits	299 22
		Loans due and incomplete--	8,701 70
		Sundry ledger accounts----	121 40
Total assets -----	\$54,885 95	Total liabilities -----	\$54,885 95
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$25,000 00	Loans on mortgages and shares -----	\$23,348 48
Paid-up and prepaid shares, dues -----	800 00	Paid-up and prepaid shares, dividends	17 96
Investment certificates ----	22,810 08	Investment certificates, principal	2,362 15
Interest -----	688 06	Investment certificates, dividends	250 07
Premiums -----	6,741 00	Salaries -----	1,686 75
Fees -----	831 94	Taxes -----	72 25
Loans repaid -----	4,271 88	Other expenses -----	5,934 75
Advances repaid, ledger accounts -----	121 40	All other disbursements, office fixtures, etc.-----	5,350 69
All other receipts-----	119 03	Balance, cash in office and bank -----	21,860 29
Total receipts -----	\$60,883 39	Total disbursements--	\$60,883 39

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 42—LOS ANGELES.

FIDELITY SAVINGS AND LOAN ASSOCIATION.

P. O. address, 601 S. Hill Street, Los Angeles.

Incorporated August 21, 1889. Fiscal year ended December 31, 1924.

Officers—G. H. Wadleigh, President; L. C. Brand, Vice President; M. K. Young, Attorney; Clarence H. Lee, Secretary.

Directors—G. H. Wadleigh, L. C. Brand, L. J. Christopher, John T. Cooper, J. Dabney Day, D. K. Edwards, John Finley, D. C. Pixley, S. W. Reddin.

No. of series, none. No. of members and investors, 4781. No. of shares, 29,430.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$12,821,973.57; on shares, \$100,492 -----	\$12,922,465 57	Guarantee stock, capital..	\$350,000 00
Cash, in office, \$35,930.80; in bank, \$433,735.06 -----	469,665 86	Guarantee stock, surplus reserve -----	687,500 00
Real estate, owned -----	239,397 83	Installment shares, dues..	114,206 94
Advances, ledger accounts -----	187,373 35	Installment shares, profits	109,510 58
		Paid-up and prepaid shares, capital -----	2,333,950 00
		Paid-up and prepaid shares, dividends -----	63,000 00
		Investment certificates, principal -----	8,841,676 03
		Investment certificates, dividends -----	212,771 50
		Overdrafts and bills payable -----	60,000 00
		Reserve and undivided profits -----	25,146 48
		Loans due and incomplete -----	289,104 52
		Sundry ledger accounts -----	732,036 56
Total assets -----	\$13,818,902 61	Total liabilities -----	\$13,818,902 61
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report..	\$151,639 80	Overdrafts and bills payable -----	\$650,000 00
Guarantee stock -----	22,160 00	Loans on mortgages and shares -----	4,730,284 45
Installment shares, dues..	18,530 41	Interest paid -----	5,668 98
Paid-up and prepaid shares, dues -----	20,700 00	Dividends on guarantee stock -----	36,328 21
Investment certificates -----	6,076,856 49	Dues repaid, installment shares -----	182,359 08
Interest -----	971,682 93	Profits repaid, installment shares -----	190,949 32
Fines -----	765 74	Paid-up and prepaid shares, capital -----	723,000 00
Fees -----	248 00	Paid-up and prepaid shares, dividends -----	183,103 42
Loans repaid -----	3,981,551 35	Investment certificates, principal -----	3,898,580 93
Overdrafts and bills payable -----	560,000 00	Investment certificates, dividends -----	376,689 33
Advances repaid, ledger accounts -----	918,560 03	Advances, ledger accounts..	899,235 80
Real estate sold -----	466,410 49	Real estate acquired -----	524,898 88
All other receipts, insurance commission, etc.	10,490 25	Salaries -----	30,280 00
		Taxes -----	199,129 77
		Other expenses -----	99,421 46
		Balance, cash in office and bank -----	469,665 86
Total receipts -----	\$13,199,595 49	Total disbursements..	\$13,199,595 49

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.
Dayton plan.
Dues 40 cents per share per month.
Dividend, last fiscal year, 12 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

No. 43—LOS ANGELES.

FIELD BUILDING AND LOAN ASSOCIATION.

P. O. address, 1072 N. Western Avenue, Los Angeles.

Incorporated September 19, 1924. Fiscal year ended June 30, 1925.

Officers—Walter J. Field, President; C. I. Matthaei, Vice President; C. A. Keeler, Vice President; A. G. Ritter, Attorney; P. D. Dodds, Secretary and Treasurer.

Directors—Walter J. Field, C. I. Matthaei, Chas. A. Keeler, Geo. J. Birkel, Clarence A. Lough, C. E. Roberts.

No. of series, none. No. of members and investors, 72. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$93,329.50; on definite contract, \$41,696.27; on shares, \$1,350	\$136,375 77	Guarantee stock, capital	\$40,000 00
Arrearages, on interest	1,250 54	Guarantee stock, surplus reserve	15,000 00
Cash, in office, \$109.71; in bank, \$47,532.37	47,642 08	Investment certificates, principal	131,635 55
Furniture and fixtures	6,346 97	Investment certificates, dividends	1,205 25
Bonds owned	15,000 00	Reserve and undivided profits	7,196 54
Other assets	1,513 50	Loans due and incomplete	12,884 88
		All other liabilities	206 64
Total assets	\$208,128 86	Total liabilities	\$208,128 86

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$40,000 00	Loans on mortgages and shares	\$175,107 50
Investment certificates	198,747 46	Investment certificates, principal	67,111 91
Interest	4,594 95	Investment certificates, dividends	3,123 61
Premiums	492 40	Salaries	4,480 32
Fees	4,616 30	Taxes	20 00
Loans repaid	38,731 73	Other expenses	6,133 72
All other receipts, stock bonus, net, etc.	16,436 30	Balance, cash in office and bank	47,642 08
Total receipts	\$303,619 14	Total disbursements	\$303,619 14

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 44—LOS ANGELES.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 6333 Hollywood Boulevard, Hollywood, Los Angeles.

Incorporated May 2, 1921. Fiscal year ended December 31, 1924.

Officers—G. R. Dexter, President; Orville Routt, Vice President; F. G. Leonard, Treasurer; G. H. Beesemeyer, Secretary and Manager.

Directors—G. R. Dexter, Orville Routt, F. G. Leonard, G. H. Beesemeyer, A. Z. Taft, Chas. R. Stuart, Harry E. Jones.

No. of series, none. No. of members and investors, 2713. No. of shares, 4168.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$907,424.06; on definite contract, \$185,253.12; on shares, \$84,970.82 -----	\$1,177,648 00	Guarantee stock, capital..	\$200,000 00
Cash, in office, \$34,631.68; in bank, \$45,599.60 -----	80,231 28	Guarantee stock, surplus reserve -----	5,000 00
Real estate owned, office building, \$53,247.48 -----	72,647 48	Installment shares, dues..	17,932 10
Furniture and fixtures -----	19,758 26	Paid-up and prepaid shares, capital -----	37,600 00
Bonds owned -----	13,773 98	Investment certificates, principal -----	973,351 73
Other assets, revenue stamps -----	100 96	Overdrafts and bills pay- able -----	50,000 00
		Reserve and undivided profits -----	24,039 48
		Loans due and incomplete..	50,934 07
		All other liabilities, un- earned discount, etc.	5,302 58
Total assets -----	\$1,364,159 96	Total liabilities -----	\$1,364,159 96
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report..	\$118,245 83	Overdrafts and bills pay- able -----	\$200,000 00
Guarantee stock -----	150,000 00	Loans on mortgages and shares -----	1,239,701 68
Installment shares, dues..	15,361 55	Interest paid -----	1,893 03
Paid-up and prepaid shares, dues -----	17,700 00	Dividends on guarantee stock -----	13,000 00
Investment certificates ---	11,854,177 23	Dues repaid, installment shares -----	6,391 83
Interest and discount -----	126,639 98	Profits repaid, installment shares -----	145 99
Fees -----	29,999 92	Paid-up and prepaid shares, capital -----	13,500 00
Loans repaid -----	731,456 51	Paid-up and prepaid shares, dividends -----	6,164 16
Overdrafts and bills pay- able -----	250,000 00	Investment certificates, principal -----	11,587,367 75
Bonds sold -----	50,790 45	Investment certificates, dividends -----	39,058 62
All other receipts, exchange discount, etc. -----	9,272 70	Real estate acquired -----	72,647 48
		Bonds purchased -----	454 86
		Salaries -----	27,010 00
		Taxes -----	2,319 01
		Other expenses -----	54,692 79
		All other disbursements, office fixtures, etc.	9,065 69
		Balance, cash in office and bank -----	80,231 28
Total receipts -----	\$13,353,644 17	Total disbursements -----	\$13,353,644 17

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 45—LOS ANGELES.

HOLLYWOOD BUILDING AND LOAN ASSOCIATION.

P. O. address, 7902 Santa Monica Boulevard, Los Angeles.

Officers—F. C. Hardy, President; H. J. Ernster, Vice President; J. D. Rishell, Secretary.

Directors—F. C. Hardy, H. J. Ernster, Herbert Scholfield, W. T. Hopper, J. D. Rishell, M. P. Wilkinson, Wm. Jennings Bryan, Jr.

No. of series, none. No. of members and investors, 37. No. of shares, 354.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$12,- 800; on definite contract, \$13,829.78	\$26,629 78	Guarantee stock, capital....	\$24,000 00
Cash, in office, \$75; in bank, \$33,779.53	33,854 53	Guarantee stock, surplus re- serve	3,739 00
Furniture and fixtures.....	998 97	Installment shares, dues....	6,213 03
Other assets	200 00	Installment shares, profits...	33
		Investment certificates, prin- cipal	15,450 00
		Investment certificates, divi- dends	438 65
		Loans due and incomplete...	11,842 27
Total assets	\$61,683 28	Total liabilities	\$61,683 28

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$24,000 00	Overdrafts and bills payable	\$4,000 00
Installment shares, dues...	18,425 85	Loans on mortgages and shares	35,300 00
Investment certificates	20,545 18	Dues repaid, installment shares	12,212 82
Interest	1,004 62	Profits repaid, installment shares	44
Premiums	151 62	Investment certificates, prin- cipal	4,620 00
Fees	1,509 71	Investment certificates, divi- dends	35 76
Loans repaid	8,670 22	Advances, ledger accounts...	75,349 81
Overdrafts and bills payable	4,000 00	Other expenses	4,039 56
Advances repaid, ledger ac- counts	86,193 11	All other disbursements, pre- paid rent	350 00
All other receipts, ap- praisals, etc.	5,262 61	Balance, cash in office and bank	33,854 53
Total receipts	\$169,762 92	Total disbursements...	\$169,762 92

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 46—LOS ANGELES.

HOME BUILDING AND LOAN ASSOCIATION.

P. O. address, 401 S. Spring Street, Los Angeles.

Incorporated August 21, 1889. Fiscal year ended September 30, 1924.

Officers—Geo. H. Wigmore, President; Michael Reeder, Vice President; W. A. Bonyng, Jr., Secretary and Treasurer; Fred E. Peterson, Attorney.

Directors—Geo. H. Wigmore, Michael Reeder, I. B. Newton, W. A. Bonyng, Jr., W. J. Lawless, Geo. W. Shogers, Geo. Spencer Shimmin, Fred E. Peterson, I. P. Lugh.

No. of series, 21. No. of members and investors, 179. No. of shares, 4864.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$282,700 00	Installment shares, dues----	\$145,914 00
Arrearages, on shares, \$70; on interest, \$2,068.50-----	2,138 50	Installment shares, profits--	27,730 96
Cash, in bank-----	604 30	Advance payments-----	5,879 80
		Overdrafts and bills payable	102,650 00
		Reserve and undivided profits-----	668 04
		Loans due and incomplete--	2,600 00
Total assets-----	\$285,442 80	Total liabilities-----	\$285,442 80

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$106 39	Overdrafts and bills payable	\$40,850 00
Installment shares, due----	62,254 00	Loans on mortgages and shares-----	68,621 48
Interest-----	22,368 28	Interest paid-----	7,914 85
Fines-----	62 04	Dues repaid, installment shares-----	19,587 00
Fees-----	90 00	Profits repaid, installment shares-----	3,597 36
Loans repaid-----	25,100 00	Salaries-----	3,311 00
Overdrafts and bills payable	34,350 00	Taxes-----	156 59
All other receipts-----	516 49	Other expenses-----	204 62
		Balance, cash in office and bank-----	604 30
Total receipts-----	\$144,847 20	Total disbursements--	\$144,847 20

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
50-----	126	\$126 00	\$191 79	\$191 79
52-----	114	114 00	167 61	167 61
53-----	108	108 00	156 03	153 63
55-----	96	96 00	133 83	130 05
57-----	84	84 00	112 97	108 62
59-----	72	72 00	98 27	89 02
61-----	60	60 00	74 82	71 20
63-----	48	48 00	57 43	55 08
65-----	36	36 00	41 30	39 98
67-----	24	24 00	26 29	25 72
69-----	12	12 00	12 48	12 36

No. 47—LOS ANGELES.

LA BONTE BUILDING AND LOAN ASSOCIATION.

P. O. address, 301 N. Larchmont Boulevard, Los Angeles.

Incorporated November 5, 1924. Fiscal year ended June 30, 1925.

Officers—Julius LaBonte, President; Chas. Ransom, Vice President; J. C. Fisher, Treasurer; H. M. Dunham, Secretary and Attorney.

Directors—Julius LaBonte, Chas. Ransom, S. J. Martineau, J. W. Walton, Jr., Wm. M. Kerr, J. C. Fisher, P. T. Tustin.

No. of series, none. No. of members and investors, 94. No. of shares, 1367.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$223,240 00	Guarantee stock, capital---	\$136,700 00
Cash, in office, \$200; in bank, \$196,044.04-----	196,244 04	Guarantee stock, surplus, reserve-----	27,160 00
Real estate, owned-----	21,250 00	Investment certificates, principal-----	239,224 92
Furniture and fixtures-----	10,000 00	Investment certificates, dividends-----	2,308 18
Advances, ledger accounts---	275 00	Overdrafts and bills payable-----	9,317 50
		Reserve and undivided profits-----	9,706 69
		Sundry ledger accounts-----	26,591 75
Total assets-----	\$451,009 04	Total liabilities-----	\$451,009 04
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock-----	\$136,700 00	Loans on mortgages and shares-----	\$330,500 00
Investment certificates-----	468,273 35	Investment certificates, principal-----	226,740 25
Interest-----	5,851 21	Investment certificates, dividends-----	4,327 42
Fees and commissions-----	19,521 07	Advances, ledger accounts---	275 00
Loans repaid-----	107,260 00	Real estate acquired-----	21,250 00
Overdrafts and bills payable-----	9,317 50	Salaries-----	3,230 00
Advances repaid, ledger accounts-----	26,591 75	Taxes-----	68 11
All other receipts, guarantee surplus-----	27,160 00	Other expenses-----	7,182 85
		All other disbursements, office fixtures-----	10,857 21
		Balance, cash in office and bank-----	196,244 04
Total receipts-----	\$800,674 88	Total disbursements---	\$800,674 88

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 48--LOS ANGELES.

LIBERTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 2504 Central Avenue, Los Angeles.

Incorporated January 24, 1924. Fiscal year ended March 31, 1925.

Officers—W. C. Gordon, President; C. S. Blodgett, Vice President; A. Hartley Jones, Secretary.

Directors—W. C. Gordon, C. S. Blodgett, George S. Grant, Norman A. Houston, Albert Baumann, E. C. Nelson, Frank A. Harvey.

No. of series, none. No. of members and investors, 652. No. of shares, 5893.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$67,925.19; on shares, \$2,067.61 -----	\$69,992 80	Guarantee stock, capital--- Guarantee stock, surplus re- serve -----	\$15,651 30 5,900 95
Cash, in office, \$610.33; in bank, \$5,037.46 -----	5,647 79	Installment shares, dues--- Installment shares, profits---	16,737 20 690 34
Furniture and fixtures-----	2,187 52	Investment certificates, prin- cipal -----	25,325 25
Advances, ledger accounts---	450 00	Investment certificates, divi- dends -----	630 80
Other assets, lease, etc.-----	288 63	Overdrafts and bills payable	2,000 00
		Loans due and incomplete---	10,691 61
		Sundry ledger accounts---	939 29
Total assets -----	\$78,566 74	Total liabilities -----	\$78,566 74

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$15,651 30	Overdrafts and bills payable	\$6,000 00
Installment shares, dues---	18,575 46	Loans on mortgages and shares -----	64,902 41
Investment certificates -----	42,501 02	Interest paid -----	138 57
Interest -----	3,464 96	Dividends on guarantee stock -----	765 55
Premiums -----	9,100 00	Dues repaid, installment shares -----	1,838 26
Fees -----	5,766 00	Profits repaid, installment shares -----	6 98
Loans repaid -----	5,601 22	Investment certificates, prin- cipal -----	17,103 81
Overdrafts and bills payable	8,000 00	Advances, ledger accounts---	450 00
All other receipts-----	317 19	Salaries -----	1,890 00
		Taxes -----	46 00
		Other expenses -----	10,187 78
		Balance, cash in office and bank -----	5,647 79
Total receipts -----	\$108,977 15	Total disbursements---	\$108,977 15

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 49—LOS ANGELES.

LOS ANGELES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 740 S. Spring Street, Los Angeles.

Incorporated October 20, 1920. Fiscal year ended December 31, 1924.

Officers—E. E. Gard, President; Alfred R. Daniels, Vice President; Wm. A. Ryon, Vice President; Geo. E. Cryer, Vice President; R. Holtby Myers, Secretary-Treasurer; Hon. H. L. Carnahan, Attorney.

Directors—Wm. A. Ryon, Alfred R. Daniels, E. E. Gard, Geo. E. Cryer, Hon. H. L. Carnahan, W. S. Cross, Francis H. Gentry, Dr. T. C. Myers, John E. Nattress, O. C. Reichert, R. Holtby Myers.

No. of series, none. No. of members and investors, 2912. No. of shares, 15,847.

ASSETS.		LIABILITIES.	
Loans, on definite contract,		Guarantee stock, capital---	\$41,100 00
\$541,682.75; on shares,		Installment shares, dues---	153,553 00
\$15,436.64; on contract		Installment shares, profits---	16,127 76
sales, \$5,000-----	\$562,119 39	Paid-up and prepaid shares,	
Arrearages, on interest-----	1,103 46	capital-----	2,100 00
Cash, in office, \$2,913.22;		Paid-up and prepaid shares,	
in bank, \$45,400.50-----	48,313 72	dividends-----	167 47
Furniture and fixtures-----	12,261 28	Investment certificates, principal-----	350,951 91
Other assets-----	1,019 00	Investment certificates, dividends-----	6,535 39
		Overdrafts and bills payable-----	5,000 00
		Reserve and undivided profits-----	4,950 59
		Loans due and incomplete---	44,129 65
		Sundry ledger accounts-----	201 08
Total assets-----	\$624,816 85	Total liabilities-----	\$624,816 85

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$34,633 75	Loans on mortgages and shares-----	\$274,147 33
Guarantee stock-----	8,562 50	Interest paid-----	154 58
Installment shares, dues-----	70,177 00	Dues repaid, installment shares-----	20,309 87
Paid-up and prepaid shares, dues-----	900 00	Profits repaid, installment shares-----	1,122 58
Investment certificates-----	407,582 23	Investment certificates, principal-----	308,359 79
Interest-----	38,932 75	Investment certificates, dividends-----	10,014 95
Premiums, guarantee capital stock-----	641 50	Advances, ledger accounts---	442 50
Fees, office and loan-----	8,124 44	Salaries-----	8,457 50
Loans repaid-----	111,980 92	Taxes-----	481 74
Overdrafts and bills payable-----	5,000 00	Other expenses-----	6,440 45
Advances repaid, ledger accounts-----	1,770 00	All other disbursements, escrows, etc.-----	20,923 43
Bonds sold-----	10,500 00	Balance, cash in office and bank-----	48,313 72
All other receipts-----	363 35		
Total receipts-----	\$699,168 44	Total disbursements---	\$699,168 44

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents and \$1.00 per share per month.

Dividend, last fiscal year, 7.3 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 50—LOS ANGELES.

MUTUAL OF HOLLYWOOD BUILDING AND LOAN ASSOCIATION.

P. O. address, 6814 Hollywood Boulevard, Los Angeles.

Incorporated December 29, 1924. Fiscal year ended June 30, 1925.

Officers—G. R. Dexter, President; Orville L. Routt, Vice President; G. R. Dexter, Attorney; F. G. Leonard, Treasurer; Chas. L. Swanton, Secretary.

Directors—G. R. Dexter, Orville L. Routt, A. Z. Taft, Jr., Harry E. Jones, Frederick G. Leonard, Gilbert H. Boesemyer, Chas. R. Stuart.

No. of series, none. No. of members and investors, 143. No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$31,590.85; on definite contract, \$102,150; on shares, \$90; on contract sales, \$1,000 -----	\$134,830 85	Guarantee stock, capital--- \$25,000 00	
Arrearages, on interest-----	1,209 71	Paid-up and prepaid shares, capital -----	325 00
Cash, in office, \$3,735.03; in bank, \$24,594.35 -----	28,329 38	Paid-up and prepaid shares, dividends -----	6 96
Furniture and fixtures-----	5,202 55	Investment certificates, principal -----	77,344 80
Other assets -----	7 00	Investment certificates, dividends -----	474 16
		Reserve and undivided profits -----	3,702 84
		Loans due and incomplete---	51,686 05
		Sundry ledger accounts----	11,039 68
Total assets -----	\$169,579 49	Total liabilities -----	\$169,579 49

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$25,000 00	Loans on mortgages and shares -----	\$190,983 95
Paid-up and prepaid shares, dues -----	325 00	Investment certificates, principal -----	43,953 10
Investment certificates -----	121,297 90	Investment certificates, dividends -----	465 72
Interest -----	1,002 09	Advances, ledger accounts---	7,264 60
Premiums, guarantee capital stock -----	5,000 00	Salaries -----	2,340 00
Fees -----	3,081 75	Taxes -----	49 55
Loans repaid -----	107,839 15	Other expenses -----	3,354 30
Advances repaid, ledger accounts -----	18,422 01	All other disbursements, office fixtures, etc.-----	5,227 30
		Balance, cash in office and bank -----	28,329 38
Total receipts -----	\$281,967 90	Total disbursements---	\$281,967 90

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 51—LOS ANGELES.

PROTECTIVE BUILDING AND LOAN ASSOCIATION.

P. O. address, 215 Merchants National Bank Building, Los Angeles.

Incorporated April 23, 1923. Fiscal year ended December 31, 1924.

Officers—Ned M. Green, President; David Woodhead, Vice President; R. N. Burgess, Vice President; O. R. Hanson, Attorney; D. A. Hays, Secretary.

Directors—Ned M. Green, David Woodhead, R. N. Burgess, Lyman Farwell, O. R. Hanson, D. A. Hays.

No. of series, none. No. of members and investors, 2163. No. of shares, 121.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$104,- 294.98; on shares or cer- tificates, \$1,122.30 -----	\$105,417 28	Guarantee stock, capital---	\$12,100 00
Arrearages, on interest -----	1,951 52	Investment certificates, prin- cipal -----	94,968 78
Cash, in office, \$1,924.19; in bank, \$8,604.71 -----	10,528 90	Investment certificates, divi- dends -----	1,392 80
Furniture and fixtures -----	5,904 84	Reserve and undivided profits -----	724 33
Advances, ledger accounts--	210 00	Loans due and incomplete--	14,826 63
Total assets -----	\$124,012 54	Total liabilities -----	\$124,012 54
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$12,100 00	Overdrafts and bills payable	\$19,900 00
Investment certificates ----	94,968 78	Loans on mortgages and shares -----	122,735 65
Interest -----	3,491 51	Interest paid -----	746 16
Premiums -----	2,413 35	Investment certificates, divi- dends -----	562 30
Fees -----	24,057 12	Advances, ledger accounts--	210 00
Loans repaid -----	32,145 00	Salaries -----	1,430 18
Overdrafts and bills payable	19,900 00	Taxes -----	84 94
All other receipts, furniture, fixtures, etc. -----	1,529 40	Other expenses -----	26,972 79
Total receipts -----	\$190,605 16	All other disbursements, office outfit, etc.-----	7,434 24
		Balance, cash in office and bank -----	10,528 90
		Total disbursements--	\$190,605 16

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PRUDENTIAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 523 S. Spring Street, Los Angeles.

Incorporated December 17, 1923. Fiscal year ended December 31, 1924.

Officers—S. L. Roland, President; J. L. Van Norman, Vice President; Miss Mary Schrock, Secretary; Fickeisen and Richardson, Attorneys.

Directors—S. L. Roland, J. L. Van Norman, J. K. Baillie, E. A. Dickson, A. G. Fickeisen, F. G. Calkins, S. C. Graham, C. A. Johnson, I. J. Muma, S. Tilden Norton, Dr. Geo. Pineso, G. D. Robertson, Geo. W. Sommerville, Morris Spier, H. M. Toy, Orra E. Monnette, Dr. M. J. Sweeney, Curt Rosenthal, Geo. S. Walker.

No. of series, none. No. of members and investors, 152. No. of shares, 2529.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$447,618.30; on shares, \$2,590 -----	\$450,208 30	Guarantee stock, capital---	\$269,950 62
Cash, in office, \$100; in bank, \$6,793.91 -----	6,893 91	Guarantee stock, surplus re- serve -----	5,282 10
Furniture and fixtures-----	8,185 73	Investment certificates, prin- cipal -----	96,142 41
Advances, ledger accounts---	100 00	Investment certificates, divi- dends -----	79 60
Other assets -----	33 32	Overdrafts and bills payable Reserve and undivided profits -----	30,000 00 5,376 41
Total assets -----	\$465,421 26	Loans due and incomplete---	58,590 12
		Total liabilities -----	\$465,421 26

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$269,950 62	Loans on mortgages and shares -----	\$412,772 78
Investment certificates -----	138,779 52	Dividends on guarantee stock -----	11,442 72
Interest -----	19,607 18	Investment certificates, prin- cipal -----	43,035 85
Premiums, guarantee capital stock -----	33,450 00	Investment certificates, divi- dends -----	1,733 76
Fees and commissions-----	12,681 45	Advances, ledger accounts---	100 00
Loans repaid -----	21,154 60	Salaries -----	4,767 55
Overdrafts and bills payable All other receipts, office out- fit, etc. -----	30,000 00 538 75	Taxes -----	229 54
Total receipts -----	\$526,162 12	Other expenses and com- missions -----	36,462 38
		All other disbursements, office outfit, etc. -----	8,723 63
		Balance, cash in office and bank -----	6,893 91
		Total disbursements---	\$526,162 12

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 53—LOS ANGELES.

SOUTHERN CALIFORNIA LOAN ASSOCIATION.

P. O. address, 431 W. Fifth Street, Los Angeles.

Incorporated March 11, 1887. Fiscal year ended December 31, 1924.

Officers—C. E. Donnatin, President; J. W. Montgomery, Vice President; M. S. Hellman, Vice President; Norman R. Martin, Manager; H. S. Wilson, Attorney; J. H. Martin, Secretary.

Directors—C. E. Donnatin, J. W. Montgomery, M. S. Hellman, Norman R. Martin, R. N. Bulla, Geo. W. Grimes, C. C. Hakes, H. S. Wilson, C. Seligman, Jno. J. Malone, James B. Gist, I. B. Newton, Julius H. Martin.

No. of series, 15. No. of members and investors, 1279. No. of shares, 15,179.

ASSETS.		LIABILITIES.	
Loans on mortgages-----	\$3,559,241 00	Guarantee stock, capital---	\$187,500 00
Cash, in bank-----	71,808 49	Guarantee stock, surplus reserve -----	71,500 00
Furniture and fixtures-----	1,579 00	Installment shares, dues---	599,981 00
		Installment shares, profits---	133,473 98
		Investment certificates, principal -----	2,361,008 82
		Investment certificates, dividends -----	113,095 33
		Advance payments -----	1,993 00
		Overdrafts and bills payable	60,000 00
		Reserve and undivided profits -----	26,511 60
		Loans due and incomplete---	77,564 76
Total assets -----	\$3,632,628 49	Total liabilities -----	\$3,632,628 49

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$77,434 85	Overdrafts and bills payable	\$220,000 00
Installment shares, dues---	165,078 00	Loans on mortgages and shares -----	998,175 41
Investment certificates	995,877 99	Interest paid -----	3,767 86
Interest -----	275,680 63	Dividends on guarantee stock -----	22,500 00
Fees -----	9,397 90	Dues repaid, installment shares -----	106,539 00
Loans repaid -----	739,797 00	Profits repaid, installment shares -----	25,891 83
Overdrafts and bills payable	180,000 00	Investment certificates, principal -----	819,972 53
Advances repaid, ledger accounts -----	31,471 55	Investment certificates, dividends -----	129,579 84
		Advances, ledger accounts---	31,409 60
		Salaries -----	19,975 00
		Taxes -----	10,561 25
		Other expenses -----	14,378 11
		All other disbursements, office outfit -----	179 00
		Balance, cash in office and bank -----	71,808 49
Total receipts -----	\$2,474,737 92	Total disbursements---	\$2,474,737 92

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
50-----	132	\$132 00	\$200 00	\$200 00
52-----	120	120 00	174 79	174 79
54-----	108	108 00	151 17	151 17
56-----	96	96 00	129 09	129 09
58-----	84	84 00	108 57	102 42
60-----	72	72 00	89 52	82 51
62-----	60	60 00	71 88	67 13
64-----	48	48 00	55 49	52 49

Also Dayton plan since July, 1921.

No. 54—LOS ANGELES.

STATE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 722 S. Spring Street, Los Angeles.

Incorporated June 20, 1889. Fiscal year ended December 31, 1924.

Officers—J. M. Elliott, President; A. E. Pomeroy, Vice President; Wm. R. Hervey, Vice President; W. D. Woolwine, Treasurer; C. H. Wade, Secretary; Dana R. Wells, Attorney.

Directors—A. E. Pomeroy, J. M. Elliott, Wm. R. Hervey, W. D. Woolwine, Thos. W. Banks, Fred L. Baker, C. H. Wade.

No. of series, none. No. of members and investors, 4467. No. of shares, 10,000.

ASSETS.		LIABILITIES.	
Loans, on definite contract,		Guarantee stock -----	\$1,000,000 00
\$8,233,271.90; on shares,		Guarantee stock, surplus re-	
\$18,644.33; on contract		serve -----	100,000 00
sales, \$19,889.25 -----	\$8,271,805 48	Investment certificates, prin-	
Arrearages, on interest -----	16,177 80	icipal -----	7,063,171 25
Cash, in office, \$34,967.56;		Investment certificates, divi-	
in bank, \$166,560.25 -----	201,527 81	dends -----	204,723 20
Real estate, owned -----	67,175 36	Advance payments -----	1,781 70
Furniture and fixtures -----	11,000 00	Reserve and undivided	
Advances, ledger accounts -----	57,559 45	profits -----	169,557 68
Bonds owned -----	106,038 71	Loans due and incomplete --	186,849 66
		Sundry ledger accounts -----	5,201 12
Total assets -----	\$8,731,284 61	Total liabilities -----	\$8,731,284 61
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report, --	\$140,814 93	Loans on mortgages and	
Permanent full paid stock --	130,300 00	shares -----	\$2,554,774 79
Installment shares, dues --	1,299 80	Interest paid on accounts	
Investment certificates -----	1,929,935 40	cancelled -----	11,469 77
Interest -----	673,529 67	Dividends on permanent	
Fines -----	7,349 40	stock -----	114,636 85
Fees -----	7,613 13	Dues repaid, installment	
Loans repaid -----	2,071,351 31	shares -----	4,672 80
Advances repaid, ledger ac-		Profits repaid, installment	
counts -----	29,091 88	shares -----	1,369 00
Real estate sold -----	14,490 57	Investment certificates, prin-	
Bonds sold -----	120 25	icipal -----	1,416,454 66
All other receipts, surplus,		Investment certificates, divi-	
etc. -----	62,815 86	dends -----	376,524 60
Total receipts -----	\$5,068,712 20	Advances, ledger accounts --	55,728 77
		Real estate acquired -----	96,850 11
		Bonds purchased -----	105,999 34
		Salaries -----	25,300 00
		Taxes -----	29,750 82
		Other expenses -----	72,141 51
		All other disbursements -----	1,511 37
		Balance, cash in office and	
		bank -----	201,527 81
		Total disbursements -----	\$5,068,712 20

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 and 60 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend

Withdrawal value, full book value.

No. 55—LOS ANGELES.

WEST COAST BUILDING AND LOAN ASSOCIATION.

P. O. address, 1057 S. Broadway, Los Angeles.

Incorporated December 3, 1923. Fiscal year ended December 31, 1924.

Officers—W. N. Hamaker, President; Chas. A. Haskins, Vice President; H. L. Person, Attorney; Edgar E. Lefebure, Secretary-Treasurer.

Directors—W. N. Hamaker, Chas. A. Haskins, Jno. F. Mullin, F. R. Strong, W. D. Howard, A. O. Garrett, J. S. Carman, C. O. Anderson, W. E. Morris, Harry L. Person, F. R. Feitshans.

No. of series, none.

No. of members and investors, 123.

No. of shares, 821.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$1,350; on definite con- tract, \$30,275.52 -----	\$31,625 52	Guarantee stock, capital--- Investment certificates, prin- cipal -----	\$41,612 73 10,945 71
Cash, in office, \$803.45; in bank, \$23,933.41 -----	24,736 86	Investment certificates, divi- dends -----	225 36
Furniture and fixtures----	2,538 05	Reserve and undivided profits -----	566 63
		Loans due and incomplete--	5,500 00
		All other liabilities-----	50 00
Total assets -----	\$58,900 43	Total liabilities -----	\$58,900 43

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$41,612 73	Loans on mortgages and shares -----	\$27,700 00
Investment certificates -----	11,431 71	Investment certificates, prin- cipal -----	305 00
Interest -----	1,254 16	Investment certificates, divi- dends -----	234 36
Fees, etc. -----	13,753 27	Salaries -----	1,600 00
Loans repaid -----	1,574 48	Other expenses -----	12,667 72
Advances repaid, ledger ac- counts -----	275 36	All other disbursements, office fixtures -----	2,734 77
All other receipts, discounts, etc. -----	77 00	Balance, cash in office and bank -----	24,736 86
Total receipts -----	\$69,978 71	Total disbursements--	\$69,978 71

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 56—LOS ANGELES.

WILSHIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 214 Edwards and Wildey Building, Los Angeles.

Incorporated September 25, 1922. Fiscal year ended June 30, 1925.

Officers—A. L. Schoenborn, President; Lewis E. Bliss, Vice President; William R. Gibbon, Secretary.

Directors—H. G. Anderson, Lewis E. Bliss, J. Lee Dabbs, Wm. R. Gibbon, A. L. Schoenborn, J. E. Scully.

No. of series, none. No. of members and investors, 422. No. of shares, 595.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$143,- 218; on definite contract, \$156,244 17 -----	\$299,462 17	Guarantee stock, capital--- Paid-up and prepaid shares, capital -----	\$50,000 00 9,500 00
Cash, in office, \$100; in bank, \$18,280.36 -----	18,380 36	Investment certificates, prin- cipal -----	176,050 16
Furniture and fixtures-----	4,042 65	Investment certificates, divi- dends -----	1,830 35
Advances, ledger accounts---	274 31	Overdrafts and bills payable Reserve and undivided profits -----	15,000 00 5,136 58
		Loans due and incomplete---	51,577 53
		Sundry ledger accounts-----	12,998 90
		All other liabilities-----	65 97
Total assets -----	\$322,159 49	Total liabilities -----	\$322,159 49
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,960 11	Overdrafts and bills payable	\$35,000 00
Paid-up and prepaid shares, dues -----	5,700 00	Loans on mortgages and shares -----	233,183 42
Investment certificates -----	221,521 80	Interest paid -----	8,500 64
Interest -----	16,384 25	Paid-up and prepaid shares, capital -----	1,000 00
Fees -----	8,147 50	Investment certificates, prin- cipal -----	113,692 18
Loans repaid -----	117,777 72	Advances, ledger accounts---	3,571 97
Overdrafts and bills payable Advances repaid, ledger ac- counts -----	35,000 00 13,089 20	Salaries -----	4,712 50
All other receipts-----	1,385 94	Taxes -----	156 44
Total receipts -----	\$424,966 52	Other expenses -----	6,769 01
		Balance, cash in office and bank -----	18,380 36
		Total disbursements---	\$424,966 52

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 57—MADERA.

MADERA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Madera Abstract Co., Madera.

Incorporated October 26, 1912. Fiscal year ended October 31, 1924.

Officers—J. B. High, President; A. J. Manasse, Vice President; E. M. McCardle, Secretary; Fee and Ring, Attorneys.

Directors—J. B. High, A. J. Manasse, W. S. Hillis, J. B. Gordon, Dow Ransom, N. Rosenthal, E. M. McCardle.

No. of series, none. No. of members and investors, 155. No. of shares, 3010.

ASSETS.		LIABILITIES.	
Loans, on definite contract.	\$191,952 49	Installment shares, dues---	\$152,529 31
Arrearages, on shares,		Installment shares, profits---	23,957 39
\$15.50; on interest,		Overdrafts and bills payable	6,275 00
\$195.57 -----	211 07	Reserve and undivided	
Cash, in office, \$511.50; in		profits -----	5,072 32
bank, \$304.53 -----	816 03	Loans due and incomplete---	4,950 00
		All other liabilities, delin-	
		quent interest -----	195 57
Total assets -----	\$192,979 59	Total liabilities -----	\$192,979 59

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$913 77	Overdrafts and bills payable	\$35,798 00
Installment shares, dues---	\$6,343 45	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	84,000 85
dues -----	2,000 00	Interest paid -----	804 52
Interest -----	16,466 43	Dues repaid, installment	
Loans repaid -----	55,042 01	shares -----	53,911 94
Overdrafts and bills payable	30,423 00	Profits repaid, installment	
		shares -----	12,057 17
		Paid-up and prepaid shares,	
		capital -----	2,000 00
		Salaries -----	1,450 00
		Taxes -----	279 02
		Other expenses -----	71 13
		Balance, cash in office and	
		bank -----	816 03
Total receipts -----	\$191,188 66	Total disbursements--	\$191,188 66

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8.87½ per cent.

Book value, dues plus dividend.

Withdrawal value, plus profits as per by-laws.

No. 58—MERCED.

MERCED MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 448 Seventeenth Street, Merced.

Incorporated June 22, 1891. Fiscal year ended June 30, 1925.

Officers—C. A. Baker, President; C. A. Turner, Vice President; F. W. Henderson, Attorney; J. H. Simonson, Secretary.

Directors—C. A. Baker, C. A. Turner, R. M. Boney, R. Barcroft, W. E. Landrum, F. J. Thornton, R. Vanden Heuvel, W. E. Bedesen, J. H. Simonson.

No. of series, 11. No. of members and investors, 559. No. of shares, 5138.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$303,- 040; on shares, \$1,620----	\$304,660 00	Installment shares, dues----	\$240,756 00
Arrearages, on shares, \$1,267; on interest, \$1,332.80; on fines, \$307.91-----	2,907 71	Installment shares, profits----	57,644 58
Cash, in bank-----	24,972 77	Advance payments-----	215 00
Furniture and fixtures-----	180 00	Overdrafts and bills payable	23,500 00
Total assets-----	\$332,720 48	Reserve and undivided profits-----	8,773 11
		Loans due and incomplete--	1,831 79
		Total liabilities-----	\$332,720 48
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$2,174 17	Overdrafts and bills payable	\$15,000 00
Installment shares, dues---	64,056 00	Loans on mortgages and shares-----	64,050 00
Interest-----	23,074 31	Interest paid-----	1,564 20
Fines-----	143 00	Dues repaid, installment shares-----	33,246 00
Fees-----	88 00	Profits repaid, installment shares-----	9,510 94
Loans repaid-----	46,850 00	Salaries-----	2,406 00
Overdrafts and bills payable	15,000 00	Other expenses-----	635 57
		Balance, cash in office and bank-----	24,972 77
Total receipts-----	\$151,385 48	Total disbursements--	\$151,385 48

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
27-----	120	\$120 00	\$176 68	\$150 25
28-----	108	108 00	152 79	132 53
29-----	96	96 00	130 62	115 40
30-----	84	84 00	109 99	98 88
31-----	72	72 00	90 74	82 95
32-----	60	60 00	72 85	67 73
33-----	48	48 00	56 12	52 90
34-----	36	36 00	40 50	38 78
35-----	24	24 00	25 98	25 25
36-----	12	12 00	12 50	12 33

No. 59—MILL VALLEY.

TAMALPAIS MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, P. O. Box 575, Mill Valley.

Incorporated March 16, 1897. Fiscal year ended April 30, 1925.

Officers—T. J. Sewall, President; R. L. Melvin, Vice President; H. C. Symonds, Attorney; Paul Helmore, Secretary.

Directors—T. J. Sewall, R. L. Melvin, Jas. Robertson, H. C. Symonds, B. Grethel, Mrs. F. M. Jackson, T. J. Johnson, S. T. Elkins, Paul Helmore.

No. of series, 19. No. of members and investors, 138. No. of shares, 2051.

ASSETS.		LIABILITIES.	
Loans, on definite contract.	\$77,127 74	Installment shares, dues.	\$21,927 40
Arrearages, on shares, \$258; on interest, \$209.40	467 40	Installment shares, profits.	3,771 09
Cash, in office, \$80.19; in bank, \$4,724.14	4,804 33	Paid-up and prepaid shares, capital	52,900 00
Real estate, owned	1,664 91	Advance payments	32 00
Furniture and fixtures	126 75	Overdrafts and bills payable	3,000 00
Advances, ledger accounts	180 00	Reserve and undivided profits	1,394 59
		Sundry ledger accounts	1,136 65
		All other liabilities, delin- quent interest	209 40
Total assets	\$84,371 13	Total liabilities	\$84,371 13

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$2,219 01	Overdrafts and bills payable	\$5,500 00
Installment shares, dues	7,469 55	Loans on mortgages and shares	31,915 01
Paid-up and prepaid shares, dues	11,600 00	Interest paid	321 16
Interest	6,694 42	Dues repaid, installment shares	5,710 15
Fines	4 33	Profits repaid, installment shares	776 50
Fees	13 00	Paid-up and prepaid shares, capital	4,100 00
Loans repaid	23,940 91	Paid-up and prepaid shares, dividends	3,114 00
Overdrafts and bills payable	5,000 00	Advances, ledger accounts	1,105 62
Advances repaid, ledger ac- counts	1,471 41	Salaries	780 00
		Taxes	110 86
		Other expenses	175 00
		Balance, cash in office and bank	4,804 33
Total receipts	\$58,412 63	Total disbursements	\$58,412 63

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
77	66	\$66 00	\$79 99	\$79 99
79	60	60 00	71 52	71 52
83	48	48 00	55 29	55 29
87	36	36 00	40 03	40 03
90	24	24 00	25 78	25 78
93	12	12 00	12 45	12 45

No. 60—MODESTO.

MODESTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1024 I Street, Modesto.

Incorporated January 16, 1922. Fiscal year ended December 31, 1924.

Officers—J. W. Husband, President; A. A. Fields, Vice President; Leroy E. Meeker, Secretary; L. L. Dennett, Attorney.

Directors—J. W. Husband, A. A. Fields, G. B. Husted, Leroy M. Morris, L. L. Dennett, M. R. Pitts, Leroy E. Meeker.

No. of series, none. No. of members and investors, 435. No. of shares, 446.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$228,724.41; on certificates, \$180 -----	\$228,904 41	Guarantee stock, capital---	\$44,600 00
Cash, in office, \$90; in bank, \$7,509.53 -----	7,599 53	Investment certificates, principal -----	158,472 42
Furniture and fixtures-----	673 11	Overdrafts and bills payable	20,000 00
Bonds owned, Modesto City	675 00	Reserve and undivided profits -----	3,776 40
		Loans due and incomplete--	9,517 93
		All other liabilities, escrows	1,485 30
Total assets -----	\$237,852 05	Total liabilities -----	\$237,852 05
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$9,081 36	Overdrafts and bills payable	\$41,000 00
Guarantee stock -----	13,200 00	Loans on mortgages and shares -----	172,428 36
Investment certificates -----	180,527 39	Interest paid -----	355 30
Interest -----	14,712 80	Investment certificates, principal -----	68,905 78
Premiums -----	660 00	Investment certificates, dividends -----	5,202 51
Fees -----	390 00	Advances, ledger accounts--	1,835 54
Loans repaid -----	31,598 82	Bonds purchased -----	3,151 00
Overdrafts and bills payable	51,000 00	Salaries -----	2,966 50
Advances repaid, ledger accounts -----	1,688 81	Taxes -----	120 02
Bonds sold -----	2,476 00	Other expenses -----	3,220 94
All other receipts, escrows, etc. -----	2,061 25	All other disbursements-----	610 95
		Balance, cash in office and bank -----	7,599 53
Total receipts -----	\$307,396 43	Total disbursements--	\$307,396 43

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 61—MONROVIA.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 107 E. Lemon Avenue, Monrovia.

Incorporated January 24, 1924. Fiscal year ended December 31, 1924.

Officers—H. E. Kirschner, President; L. L. Lostutter, Vice President; J. A. Allard, Jr., Attorney; M. Langlie, Secretary.

Directors—H. E. Kirschner, L. L. Lostutter, Geo. B. Kalb, J. J. Hoffman, C. H. Price, J. K. McLennon, E. Alva Lawrence.

No. of series, 2. No. of members and investors, 323. No. of shares, 2664.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$171,000 00	Guarantee stock, capital---	\$100,000 00
Arrearages, on shares-----	138 00	Installment shares, dues---	7,263 00
Cash, in office, \$5,480.34;		Installment shares, profits---	249 67
in bank, \$9,689.67-----	15,170 01	Investment certificates, principal-----	61,108 40
Furniture and fixtures-----	972 10	Investment certificates, dividends-----	824 00
		Advance payments-----	1,444 50
		Reserve and undivided profits-----	2,282 44
		Loans due and incomplete---	9,368 96
		All other liabilities, dividends unpaid-----	4,739 14
Total assets-----	\$187,280 11	Total liabilities-----	\$187,280 11

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock-----	\$100,000 00	Loans on mortgages and shares-----	\$167,131 04
Installment shares, dues---	8,632 00	Dues repaid, installment shares-----	62 50
Investment certificates----	65,978 55	Profits repaid, installment shares-----	62
Interest-----	8,060 04	Investment certificates, principal-----	4,870 15
Fines-----	6 50	Investment certificates, dividends-----	40 02
Fees-----	2,457 50	Taxes-----	16 75
Loans repaid-----	5,500 00	Other expenses-----	2,308 90
		All other disbursements, office fixtures, etc.-----	1,034 60
		Balance, cash in office and bank-----	15,170 01
Total receipts-----	\$190,634 59	Total disbursements--	\$190,634 59

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1-----	12	\$6 00	\$6 21	\$6 18
2-----	6	3 00	3 10	3 04

No. 62—NAPA.

NAPA BUILDING AND LOAN ASSOCIATION.

P. O. address, 112 First Street, Napa.

Incorporated April 22, 1886. Fiscal year ended May 23, 1925.

Officers—E. D. Beard, President; Theo. W. Bernhard, Vice President; R. L. Brown, Treasurer; Nathan F. Coombs, Attorney; John N. Mount, Secretary.

Directors—E. D. Beard, Theo. W. Bernhard, R. P. Lamdin, E. G. Wilson, H. E. Roper, E. H. Raymond, Jos. Levinson, E. G. Manasse, Percy S. King.

No. of series, 17. No. of members and investors, 603. No. of shares, 7603.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$544,848.11; on definite contract, \$25,600	\$570,528 11	Installment shares, dues	\$401,307 00
Arrearages, on shares, \$564; on interest, \$589.75; on fines, \$315.40	1,469 15	Installment shares, profits	104,200 88
Cash, in bank	4,209 52	Paid-up and prepaid shares, capital	53,600 00
Real estate, owned	927 11	Paid-up and prepaid shares, dividends	1,105 83
Furniture and fixtures	242 44	Advance payments	1,801 00
Advances, ledger accounts	6,402 86	Overdrafts and bills payable	11,000 00
		Reserve and undivided profits	10,709 48
		All other liabilities, accrued interest	55 00
Total assets	\$583,779 19	Total liabilities	\$583,779 19

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$6,274 06	Overdrafts and bills payable	\$40,900 00
Installment shares, dues	\$7,688 00	Loans on mortgages and shares	110,164 85
Paid-up and prepaid shares, dues	12,800 00	Interest paid	1,724 15
Interest	38,156 45	Dues repaid, installment shares	55,197 00
Premiums	34 10	Profits repaid, installment shares	18,829 21
Fines	849 91	Paid-up and prepaid shares, capital	9,200 00
Fees	5 44	Paid-up and prepaid shares, dividends	2,576 29
Loans repaid	79,663 74	Advances, ledger accounts	12,790 10
Overdrafts and bills payable	23,600 00	Salaries	3,400 00
Advances repaid, ledger accounts	11,235 47	Taxes	504 47
All other receipts	35	Other expenses	629 49
		All other disbursements, office fixtures	182 44
		Balance, cash in office and bank	4,209 52
Total receipts	\$260,307 52	Total disbursements	\$260,307 52

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30	125	\$125 00	\$176 58	\$157 65
31	113	113 00	154 22	139 60
32	101	101 00	133 26	122 25
33	89	89 00	113 51	105 50
34	77	77 00	94 96	89 35
36	59	59 00	69 28	66 25
38	47	47 00	53 40	51 61
40	35	35 00	38 89	37 55
42	23	23 00	24 50	24 15
44	11	11 00	11 30	11 00

No. 63—NEWCASTLE.

NEWCASTLE BUILDING AND LOAN ASSOCIATION.

P. O. address, care Pioneer Fruit Co., Newcastle.

Incorporated May 20, 1889. Fiscal year ended April 30, 1925.

Officers—Louis Ames, President; W. E. Lininger, Vice President; C. H. Silva, Treasurer; F. L. Chamberlain, Attorney; John Wallace, Secretary.

Directors—Louis Ames, W. E. Lininger, J. H. Oldham, H. L. Culver, C. H. Silva, E. F. Fowler, Kate Henny, John Wallace.

No. of series, 11. No. of members and investors, 141. No. of shares, 1984.

ASSETS.		LIABILITIES	
Loans, on mortgages, \$184,- 207.70; on shares, \$500---	\$184,707 70	Installment shares, dues---	\$74,532 00
Arrearages, on shares, \$593; on interest, \$958.38; on fines, \$62.38-----	1,613 76	Installment shares, profits---	19,197 36
Cash, in office, \$335.17; in in bank, \$351.93-----	687 10	Paid-up and prepaid shares, capital-----	33,400 00
Furniture and fixtures-----	294 90	Paid-up and prepaid shares, dividends-----	2,145 82
		Advance payments-----	135 50
		Overdrafts and bills payable	53,758 43
		Reserve and undivided profits-----	4,066 50
		Sundry ledger accounts-----	67 85
Total assets-----	\$187,303 46	Total liabilities-----	\$187,303 46

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$490 91	Overdrafts and bills payable	\$59,967 70
Installment shares, dues---	21,699 00	Loans on mortgages and shares-----	55,497 70
Paid-up and prepaid shares, dues-----	17,000 00	Interest paid-----	3,073 37
Interest-----	12,621 99	Dues repaid, installment shares-----	5,850 00
Fines-----	229 66	Profits repaid, installment shares-----	2,585 28
Fees-----	46 00	Paid-up and prepaid shares, capital-----	8,600 00
Loans repaid-----	4,150 00	Advances, ledger accounts---	49 50
Overdrafts and bills payable	79,409 66	Salaries-----	764 00
Advances repaid, ledger ac- counts-----	145 17	Taxes-----	90 00
Real estate sold-----	949 00	Other expenses-----	328 10
Bonds sold-----	350 00	Balance, cash in office and bank-----	687 10
All other receipts-----	311 36		
Total receipts-----	\$137,402 75	Total disbursements---	\$137,402 75

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
27-----	120	\$120 00	\$177 83	Dues plus
28-----	108	108 00	154 31	
29-----	96	96 00	132 18	profits as
30-----	84	84 00	111 44	
31-----	72	72 00	92 01	per by-laws
32-----	60	60 00	73 80	
33-----	48	48 00	56 77	
34-----	36	36 00	40 94	
35-----	24	24 00	26 21	
36-----	12	12 00	12 56	

No. 64—OAKLAND.

ALAMEDA COUNTY LOAN ASSOCIATION.

P. O. address, 563 Sixteenth Street, Oakland.

Incorporated July 23, 1875. Fiscal year ended June 30, 1925.

Officers—H. C. Hacke, President; A. T. Ehrenpfort, Vice President; G. N. Richardson, Attorney; H. L. Kruger, Secretary-Treasurer.

Directors—H. C. Hacke, A. T. Ehrenpfort, E. W. Larnier, R. A. Leet, H. K. Jackson, John G. Mattos, Jr., D. Muller, H. Danker, Boyd L. Wilson.

No. of series, none. No. of members and investors, 2680. No. of shares, 18,044.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$2,453,864.20; on shares, \$7,252; on contract sales, \$5,975.57 -----	\$2,467,091 77	Installment shares, dues ---	\$706,762 18
Arrearages, on interest ----	3,577 88	Installment shares, profits ---	81,829 05
Cash, in office, \$400; in bank, \$112,526.31 -----	112,926 31	Paid-up and prepaid shares, capital -----	1,208,908 89
Real estate, owned (office building, \$58,338.15) ----	63,292 90	Paid-up and prepaid shares, dividends -----	66,397 99
Furniture and fixtures ----	3,940 00	Investment certificates, principal -----	205,445 00
Advances, ledger accounts ---	117 27	Investment certificates, dividends -----	7,900 58
Other assets -----	333 00	Advance payments -----	69 25
		Reserve and undivided profits -----	112,026 24
		Loans due and incomplete ---	250,514 72
		Sundry ledger accounts ---	4,707 34
		All other liabilities, depreciation reserve -----	6,657 80
Total assets -----	\$2,651,279 13	Total liabilities -----	\$2,651,279 13

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$14,879 78	Overdrafts and bills payable	\$95,000 00
Installment shares, dues ---	457,603 16	Loans on mortgages and shares -----	1,228,533 53
Paid-up and prepaid shares, dues -----	552,754 94	Interest paid -----	11,835 91
Investment certificates ---	157,256 61	Dues repaid, installment shares -----	257,684 84
Interest -----	171,649 14	Profits repaid, installment shares -----	20,458 47
Fees -----	5,307 25	Paid-up and prepaid shares, capital -----	178,194 95
Loans repaid -----	789,069 86	Paid-up and prepaid shares, dividends -----	42,286 78
Advances repaid, ledger ac- counts -----	10,715 78	Investment certificates, principal -----	164,078 82
Real estate sold -----	67 94	Investment certificates, dividends -----	6,527 69
Rents -----	1,920 00	Advances, ledger accounts ---	13,337 08
All other receipts -----	115 30	Real estate acquired -----	5,022 69
		Salaries -----	12,014 50
		Taxes -----	3,561 57
		Other expenses -----	8,835 97
		All other disbursements, office fixtures -----	1,020 65
		Balance, cash in office and bank -----	112,926 31
Total receipts -	\$2,161,319 76	Total disbursements	\$2,161,319 76

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 65—OAKLAND.

COSMOPOLITAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 347 Twelfth Street, Oakland.

Incorporated August 4, 1879. Fiscal year ended July 31, 1924.

Officers—R. C. Bitterman, President; W. H. Graham, Vice President; W. S. Gould, Secretary; McKee, Tashiera and Wahrhaftig, Attorneys.

Directors—R. C. Bitterman, W. H. Graham, John F. Smith, W. D. Fennimore, Dr. W. J. McCracken, J. J. Rosborough, J. K. Smallman, L. VanWinkle, G. F. Winterburn.

No. of series, none. No. of members and investors, 381. No. of shares, 10,061.

ASSETS.		LIABILITIES.	
Loans, on definite contract,		Installment shares, dues	\$200,675 21
\$780,762.87; on shares,		Installment shares, profits	32,035 27
\$16,299.56	\$797,062 43	Paid-up and prepaid shares,	
Arrearages, on interest	3,032 96	capital	283,597 89
Cash, in office, \$9,554.31; in		Investment certificates, prin-	
bank, \$7,245.38	16,799 69	cipal	63,960 00
Furniture and fixtures	1,000 00	Overdrafts and bills payable	166,000 00
Advances, ledger accounts	8,676 16	Reserve and undivided	
Other assets	168 33	profits	12,851 13
		Loans due and incomplete	54,168 51
		Sundry ledger accounts	9,727 90
		All other liabilities	3,723 66
Total assets	\$826,739 57	Total liabilities	\$826,739 57

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$9,273 13	Overdrafts and bills payable	\$158,500 00
Installment shares, dues	113,167 53	Loans on mortgages and	
Paid-up and prepaid shares,		shares	532,364 32
dues	158,508 93	Interest paid	7,588 64
Investment certificates	49,815 54	Dues repaid, installment	
Interest	53,041 28	shares	70,959 48
Loans repaid	329,162 79	Profits repaid, installment	
Overdrafts and bills payable	213,800 00	shares	8,052 21
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts	6,663 41	capital	82,129 50
Real estate sold	1,274 07	Paid-up and prepaid shares,	
Bonds sold	15,627 71	dividends	14,205 65
Rents	1,413 84	Investment certificates, prin-	
All other receipts	16,025 37	cipal	37,515 54
		Investment certificates, divi-	
		dends	3,628 88
		Advances, ledger accounts	5,749 47
		Real estate acquired	31 40
		Bonds purchased	6,448 26
		Salaries	6,520 00
		Taxes	373 90
		Other expenses	6,127 27
		All other disbursements	10,779 39
		Balance, cash in office and	
		bank	16,799 69
Total receipts	\$967,773 60	Total disbursements	\$967,773 60

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 66—OAKLAND.

OAKLAND GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 440-444 Seventeenth Street, Oakland.

Incorporated December 7, 1908. Fiscal year ended March 31, 1925.

Officers—John P. Maxwell, President; W. P. Woolsey, Vice President; H. R. Gibson, Vice President; G. M. Rudebeck, Treasurer; Walter J. Burpee, Attorney; Geo. W. Ludlow, Secretary.

Directors—John P. Maxwell, W. P. Woolsey, H. R. Gibson, Walter J. Burpee, G. H. Chilcote, E. F. Dyer, Dr. Robert Hector, Jos. R. Knowland, Sherwood B. Swan, Chas. H. Wood, Frederick H. Clark.

No. of series, none. No. of members and investors, 2922. No. of shares, 33,271.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$1,150,727.54; on shares, \$7,395 -----	\$1,158,122 54	Guarantee stock, capital....	\$100,000 00
Cash, in office, \$1,100; in bank, \$12,961.90 -----	14,061 99	Guarantee stock, surplus re- serve -----	15,170 28
Real estate, owned -----	17,552 42	Installment shares, dues....	329,020 61
Furniture and fixtures -----	83 50	Installment shares, profits....	34,777 60
Bonds owned -----	255 65	Paid-up and prepaid shares, capital -----	302,625 00
Other assets -----	334 50	Paid-up and prepaid shares, dividends -----	4,453 15
		Investment certificates, prin- cipal -----	237,696 19
		Investment certificates, divi- dends -----	2,978 88
		Overdrafts and bills payable	30,000 00
		Reserve and undivided profits -----	18,453 06
		Loans due and incomplete....	108,233 24
		Sundry ledger accounts.....	4,502 59
		All other liabilities, unpaid dividends -----	2,500 00
Total assets -----	\$1,190,410 60	Total liabilities -----	\$1,190,410 60
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$62,304 93	Overdrafts and bills payable	\$205,000 00
Guarantee stock -----	7,982 64	Loans on mortgages and shares -----	692,004 58
Installment shares, dues	177,324 29	Interest paid -----	3,652 18
Paid-up and prepaid shares, dues -----	62,000 00	Dividends on guarantee stock -----	14,543 41
Investment certificates	287,637 80	Dues repaid, installment shares -----	116,384 03
Interest -----	85,463 48	Profits repaid, installment shares -----	7,174 00
Fees -----	3,682 21	Paid-up and prepaid shares, capital -----	57,350 00
Loans repaid -----	323,134 81	Paid-up and prepaid shares, dividends -----	17,880 61
Overdrafts and bills payable	235,000 00	Investment certificates, prin- cipal -----	88,371 66
Advances repaid, ledger ac- counts -----	4,022 94	Investment certificates, divi- dends -----	2,684 19
Real estate sold -----	2,409 47	Advances, ledger accounts....	2,819 96
All other receipts, guaran- tee surplus, etc. -----	3,047 20	Real estate acquired -----	2,851 75
		Bonds purchased -----	255 65
		Salaries -----	7,110 00
		Taxes -----	851 51
		Other expenses -----	20,935 13
		All other disbursements	79 03
		Balance, cash in office and bank -----	14,061 99
Total receipts -----	\$1,254,000 77	Total disbursements -----	\$1,254,000 77

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 67—OCEANSIDE.

OCEANSIDE BUILDING AND LOAN ASSOCIATION.

P. O. address, care C. R. McCormick Lumber Co., Oceanside.

Incorporated April 9, 1920. Fiscal year ended December 31, 1924.

Officers—R. S. Reid, President; J. F. Martin, Vice President; David Rorick, Attorney; Malon Littlefield, Secretary.

Directors—R. S. Reid, J. F. Martin, H. D. Brodie, T. C. Exton, Geo. A. Dickson, C. D. Merrill, E. G. Brassington, F. E. Jones, Malon Littlefield.

No. of series, none. No. of members and investors, 152. No. of shares, 2854.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$2,200; on definite contract, \$106,946.27; on shares, \$3,675	\$112,821 27	Guarantee stock, capital	\$7,400 00
Arrearages, on shares, \$176.50; on interest, \$43.24; on fines, \$4.12	223 86	Guarantee stock, surplus reserve	148 00
Cash, in office, \$348.82; in bank, \$383	731 82	Installment shares, dues	36,267 50
Advances, ledger accounts	150 00	Installment shares, profits	5,676 30
		Paid-up and prepaid shares, capital	27,600 00
		Paid-up and prepaid shares, dividends	16 75
		Investment certificates, principal	26,100 00
		Investment certificates, dividends	809 70
		Overdrafts and bills payable	3,000 00
		Reserve and undivided profits	508 70
		Loans due and incomplete	6,400 00
Total assets	\$113,926 95	Total liabilities	\$113,926 95

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$1,089 81	Overdrafts and bills payable	\$2,000 00
Installment shares, dues	13,183 50	Loans on mortgages and shares	63,525 00
Paid-up and prepaid shares, dues	18,300 00	Interest paid	23 33
Investment certificates	20,100 00	Dividends on guarantee stock	518 00
Interest	6,999 13	Dues repaid, installment shares	3,369 00
Fines	111 21	Profits repaid, installment shares	376 38
Fees	80 60	Paid-up and prepaid shares, capital	7,150 00
Loans repaid	16,225 07	Paid-up and prepaid shares, dividends	1,243 66
Overdrafts and bills payable	5,000 00	Investment certificates, principal	1,000 00
Advances repaid, ledger accounts	826 45	Investment certificates, dividends	1,314 82
		Advances, ledger accounts	63 45
		Salaries	480 00
		Taxes	60 18
		Other expenses	60 13
		Balance, cash in office and bank	731 82
Total receipts	\$81,915 77	Total disbursements	\$81,915 77

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 68—ONTARIO.

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 235 N. Euclid Avenue, Ontario.

Incorporated June 24, 1891. Fiscal year ended December 31, 1924.

Officers—A. P. Harwood, President; Chas. Frankish, Vice President; E. H. Jolliffe, Attorney; J. O. Henderson, Secretary-Treasurer.

Directors—A. P. Harwood, Chas. Frankish, H. I. Ross, D. B. Wynne, J. D. Huehn.

No. of series, none. No. of members and investors, 1528. No. of shares, 27,788.

ASSETS.		LIABILITIES.	
Loans, on mortgages,		Installment shares, dues---	\$308,340 73
\$1,454,050; on shares,		Installment shares, profits---	58,844 75
\$4,691.85 -----	\$1,458,741 85	Paid-up and prepaid shares,	
Arrearages, on interest,		capital -----	1,046,850 00
\$3,787.55; on fines, etc.,		Paid-up and prepaid shares,	
\$499.80 -----	4,287 35	dividends -----	29,252 20
Cash, in bank -----	50,692 11	Reserve and undivided	
Real estate, owned, office		profits -----	32,929 17
building -----	8,895 96	Loans due and incomplete---	47,776 81
Furniture and fixtures -----	1,954 99	Sundry ledger accounts----	940 40
Other assets, insurance pre-			
miums -----	361 80		
Total assets -----	\$1,524,934 06	Total liabilities -----	\$1,524,934 06

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$40,047 35	Loans on mortgages and	
Installment shares, dues---	243,814 43	shares -----	\$338,413 42
Paid-up and prepaid shares,		Dues repaid, installment	
dues -----	442,225 00	shares -----	201,274 97
Interest -----	95,199 26	Profits repaid, installment	
Fines -----	397 80	shares -----	17,472 02
Fees -----	120 50	Paid-up and prepaid shares,	
Loans repaid -----	137,010 88	capital -----	285,875 00
Real estate sold -----	3,585 68	Paid-up and prepaid shares,	
Rents -----	389 25	dividends -----	54,030 07
All other receipts, insur-		Real estate acquired -----	3,513 92
ance, etc. -----	8,172 28	Salaries -----	9,600 00
		Taxes -----	1,497 62
		Other expenses -----	1,912 05
		All other disbursements, in-	
		surance, etc. -----	6,681 25
		Balance, cash in office and	
		bank -----	50,692 11
Total receipts -----	\$970,962 43	Total disbursements---	\$970,962 43

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7½ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 69—ORANGE.

ORANGE BUILDING AND LOAN ASSOCIATION.

P. O. address, Bank of Orange Building, Orange.

Incorporated September 21, 1887. Fiscal year ended October 31, 1924.

Officers—D. F. Campbell, President; John Hanson, Vice President; Osman Pixley, Secretary.

Directors—D. F. Campbell, John Hanson, D. C. Pixley, Fred Struck, J. P. Boring, K. E. Watson, C. J. Overshiner.

No. of series, 12.

No. of members and investors, 743.

No. of shares, 2491.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$32,- 500; on definite contract, \$939,017.44; on shares, \$5,108; on contract sales, \$4,603.76 -----	\$981,229 20	Guarantee stock, capital --- Guarantee stock, surplus re- serve -----	\$50,000 00 33,000 00
Arrearages, on shares, \$277.25; on interest, \$2,392.51; on fines, \$94.83	2,764 59	Installment shares, dues --- Installment shares, profits ---	104,682 00 36,374 13
Cash, in office, \$193.16; in bank, \$21,241.66 -----	21,434 82	Investment certificates, prin- cipal -----	731,600 00
Real estate, owned -----	13,424 33	Investment certificates, divi- dends -----	15,012 13
Furniture and fixtures -----	300 00	Advance payments -----	140 32
Advances, ledger accounts ---	207 32	Overdrafts and bills payable	10,000 00
		Reserve and undivided profits -----	21,896 66
		Loans due and incomplete ---	16,655 02
Total assets -----	\$1,019,360 26	Total liabilities -----	\$1,019,360 26

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$17,801 31	Overdrafts and bills payable	\$4,000 00
Installment shares, dues ---	27,328 50	Loans on mortgages and shares -----	227,132 30
Investment certificates -----	753,500 00	Dividends on guarantee stock -----	4,250 00
Interest -----	77,362 81	Dues repaid, installment shares -----	37,405 00
Fines -----	547 36	Profits repaid, installment shares -----	20,160 08
Fees -----	65 65	Paid-up and prepaid shares, capital -----	508,350 00
Loans repaid -----	181,361 12	Paid-up and prepaid shares, dividends -----	14,234 56
Advances repaid, ledger ac- counts -----	1,494 96	Investment certificates, prin- cipal -----	177,100 00
All other receipts, insurance	358 02	Investment certificates, divi- dends -----	26,061 28
		Advances, ledger accounts ---	1,641 23
		Real estate acquired -----	2,374 00
		Salaries -----	4,335 00
		Taxes -----	10,330 96
		Other expenses -----	1,010 50
		Balance, cash in office and bank -----	21,434 82
Total receipts -----	\$1,059,819 73	Total disbursements ---	\$1,059,819 73

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30 -----	120	\$120 00	\$186 16	\$186 16
32 -----	108	108 00	160 01	160 01
34 -----	96	96 00	135 91	135 91
36 -----	84	84 00	110 94	110 94
38 -----	72	72 00	90 17	90 17
40 -----	60	60 00	75 57	75 57

No. 70—OXNARD.

OXNARD BUILDING AND LOAN ASSOCIATION.

P. O. address, 429 B Street, Oxnard.

Incorporated July 13, 1921. Fiscal year ended December 31, 1924.

Officers—Walter H. Lathrop, President; Leon Lehmann, Vice President; Harry C. Downes, Attorney; J. L. Howland, Secretary.

Directors—Walter H. Lathrop, Leon Lehmann, Chas. Donlan, J. P. Levy, W. S. Riley, J. H. Laubacher, Ed. Abplanalp, H. H. Eastman, Harry C. Downes.

No. of series, none. No. of members and investors, 223. No. of shares, 3674.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$150,- 209.69; on shares, \$350; on contract sales, \$14,- 567.77	\$165,127 46	Guarantee stock, capital---	\$50,000 00
Cash, in bank	4,449 32	Guarantee stock, surplus re- serve	1,795 73
Furniture and fixtures	363 71	Installment shares, dues---	25,465 81
Advances, ledger accounts--	59 19	Paid-up and prepaid shares, capital	50,200 00
		Investment certificates, prin- cipal	27,300 00
		Overdrafts and bills payable	44 58
		Reserve and undivided profits	4,064 41
		Loans due and incomplete--	10,877 65
		Sundry ledger accounts----	251 50
Total assets	\$169,999 68	Total liabilities	\$169,999 68

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$222 24	Overdrafts and bills payable	\$16,314 67
Installment shares, dues---	35,079 88	Loans on mortgages and shares	52,900 06
Paid-up and prepaid shares, dues	9,100 00	Interest paid	60 61
Investment certificates	27,300 00	Dividends on guarantee stock	3,750 00
Interest	12,049 87	Dues repaid, installment shares	23,510 47
Fees	344 75	Profits repaid, installment shares	1,119 27
Loans repaid	21,331 45	Paid-up and prepaid shares, capital	1,800 00
Overdrafts and bills payable	3,800 00	Paid-up and prepaid shares, dividends	2,866 75
Advances repaid, ledger ac- counts	3,433 04	Investment certificates, divi- dends	1,198 45
Rents	120 00	Advances, ledger accounts--	2,585 37
		Salaries	862 00
		Taxes	101 00
		Other expenses	1,263 26
		Balance, cash in office and bank	4,449 32
Total receipts	\$112,781 23	Total disbursements	\$112,781 23

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 71—PALO ALTO.

PALO ALTO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 259 University Avenue, Palo Alto.

Incorporated November 14, 1892. Fiscal year ended September 30, 1924.

Officers—W. C. Thoits, President; James Frazer, Vice President; A. B. Clark, Second Vice President; Dicy A. Baugh, Secretary; J. S. Hutchinson, Attorney.

Directors—W. C. Thoits, James Frazer, A. B. Clark, C. S. Staltenberg, J. O. Griffin, C. H. Gilbert, T. J. Hoover, G. Laumeister, J. S. Hutchinson, Dicy A. Baugh.

No. of series, none. No. of members and investors, 880. No. of shares, 3472.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$1,730,037.54; on shares, \$3,370 -----	\$1,733,407 54	Guarantee stock, capital----	\$102,000 00
Cash, in office, \$400; in bank, \$49,800.94 -----	50,200 94	Guarantee stock, surplus re- serve -----	7,870 00
Real estate, owned -----	17,539 94	Installment shares, dues----	80,273 25
Furniture and fixtures-----	750 00	Installment shares, profits----	16,469 77
Other assets -----	224 96	Paid-up and prepaid shares, capital -----	37,280 00
		Investment certificates, prin- cipal -----	1,472,031 40
		Investment certificates, divi- dends -----	491 00
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits -----	23,295 85
		Loans due and incomplete----	51,964 27
		Sundry ledger accounts----	349 31
		All other liabilities-----	98 53
Total assets -----	\$1,802,123 38	Total liabilities -----	\$1,802,123 38
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$58,042 45	Overdrafts and bills payable	\$125,000 00
Guarantee stock -----	26,000 00	Loans on mortgages and shares -----	801,079 14
Installment shares, dues----	42,577 85	Interest paid -----	1,725 78
Investment certificates -----	936,862 45	Dividends on guarantee stock -----	11,705 34
Interest -----	131,269 95	Dues repaid, installment shares -----	25,830 29
Fees -----	825 60	Profits repaid, installment shares -----	5,881 52
Loans repaid -----	460,348 27	Paid-up and prepaid shares, dividends -----	2,785 80
Overdrafts and bills payable	135,000 00	Investment certificates, prin- cipal -----	654,165 84
Advances repaid, ledger ac- counts -----	53,119 39	Investment certificates, divi- dends -----	77,463 50
Real estate sold -----	4,990 28	Advances, ledger accounts----	52,922 81
Rents -----	110 00	Real estate acquired-----	18,527 82
All other receipts-----	32 50	Salaries -----	11,976 75
		Taxes -----	4,890 44
		Other expenses -----	4,221 22
		All other disbursements, furniture and fixtures----	801 55
		Balance, cash in office and bank -----	50,200 94
Total receipts -----	\$1,849,178 74	Total disbursements----	\$1,849,178 74

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, $7\frac{1}{2}$ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 72—PASADENA.

CALIFORNIA SECURITY LOAN CORPORATION.

P. O. address. 170 E. Colorado Street, Pasadena.

Incorporated March 22, 1909. Fiscal year ended December 31, 1924.

Officers—A. W. Byrne, President; James Clarke, Vice President; A. J. Morris, Secretary.

Directors—A. W. Byrne, James Clarke, Oscar Freeman, C. P. Hotelling, L. E. Jarvis, A. L. Hamilton, A. J. Morris.

No. of series, none. No. of members and investors, 2087. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$79,-		Guarantee stock, capital---	\$100,000 00
659.45; on definite con-		Guarantee stock, surplus re-	
tract, \$2,118,971.89; on		serve -----	75,000 00
shares, \$12,985; on con-		Investment certificates, prin-	
tract sales, \$36,809.27---	\$2,248,425 61	cipal -----	2,148,328 80
Arrearages, on interest---	11,377 31	Investment certificates, divi-	
Cash, in office, \$25,413.55;		dends -----	510 60
in bank, \$32,349.50-----	57,763 05	Advance payments -----	796 32
Real estate, owned-----	225,000 00	Overdrafts and bills payable	90,000 00
Advances, ledger accounts---	7,506 48	Reserve and undivided	
		profits -----	34,158 45
		Loans due and incomplete---	93,080 78
		Sundry ledger accounts---	197 50
		All other liabilities, divi-	
		dends unpaid -----	8,000 00
Total assets -----	\$2,550,072 45	Total liabilities -----	\$2,550,072 45
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$60,253 08	Overdrafts and bills payable	\$70,000 00
Investment certificates -----	1,663,708 37	Loans on mortgages and	
Interest -----	173,816 43	shares -----	893,411 78
Premiums -----	7,972 61	Interest paid -----	2,428 00
Fines -----	710 23	Dividends on guarantee	
Loans repaid -----	590,125 08	stock -----	16,000 00
Overdrafts and bills payable	160,000 00	Investment certificates, prin-	
Advances repaid, ledger ac-		cipal -----	1,320,196 21
counts -----	53,473 43	Investment certificates, divi-	
Real estate sold -----	59,791 84	dends -----	114,080 71
Bonds sold -----	18,250 00	Advances, ledger accounts---	54,466 02
Rents -----	13,116 67	Real estate acquired -----	225,082 39
		Salaries -----	24,031 90
		Taxes -----	9,977 51
		Other expenses -----	13,780 17
		Balance, cash in office and	
		bank -----	57,763 05
Total receipts -----	\$2,801,217 74	Total disbursements---	\$2,801,217 74

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 73—PASADENA.

CROWN BUILDING AND LOAN ASSOCIATION.

P. O. address, 34 N. Marengo Avenue, Pasadena.

Incorporated January 11, 1923. Fiscal year ended December 31, 1924.

Officers—James A. Nelson, President; James B. Williams, Vice President; Lee C. Reed, Secretary; E. A. Lockett, Treasurer; Kenneth C. Newell, Attorney.

Directors—James A. Nelson, James B. Williams, Lee C. Reed, John H. Simpson, Chas. A. Ferry.

No. of series, none. No. of members and investors, 52. No. of shares, 520.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$118,627 20	Guarantee stock, capital	\$52,000 00
Cash, in office, \$864.97; in bank, \$5,824.46	6,689 43	Guarantee stock, surplus reserve	100 00
Furniture and fixtures	1,044 27	Investment certificates, principal	52,087 04
Other assets, revenue stamps	8 07	Overdrafts and bills payable	15,000 00
		Reserve and undivided profits	1,481 85
		Loans due and incomplete	3,450 94
		Sundry ledger accounts	169 14
		All other liabilities, dividends unpaid	2,080 00
Total assets	\$126,368 97	Total liabilities	\$126,368 97

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$1,754 57	Loans on mortgages and shares	\$45,827 54
Guarantee stock	2,000 00	Dividends on guarantee stock	2,000 00
Investment certificates	60,217 32	Investment certificates, principal	45,658 07
Interest	9,996 82	Investment certificates, dividends	3,484 76
Fines	18 33	Advances, ledger accounts	4,840 78
Fees	478 00	Salaries	1,500 00
Loans repaid	19,311 79	Taxes	311 83
Overdrafts and bills payable	15,000 00	Other expenses	3,086 31
Advances repaid, ledger accounts	4,577 03	All other disbursements, office fixtures, etc.	122 12
All other receipts, surplus, etc.	166 98	Balance, cash in office and bank	6,689 43
Total receipts	\$113,520 84	Total disbursements	\$113,520 84

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 74—PASADENA.

EQUITABLE BUILDING AND LOAN ASSOCIATION.

P. O. address, 556 E. Colorado Street, Pasadena.

Incorporated May 1, 1922. Fiscal year ended December 31, 1924.

Officers—Edward E. Betts, President; Roy C. Davis, Vice President; W. M. Trask, Secretary-Treasurer; Raymond G. Thompson, Attorney.

Directors—Edward E. Betts, Roy C. Davis, Raymond G. Thompson, Joseph Caunt, Dr. Walter E. Nichols, B. G. Horton, S. L. Bierbauer.

No. of series, none. No. of members and investors, 677. No. of shares, 500.

ASSETS.			LIABILITIES.		
Loans, on definite contract, \$304,824.10; on shares, \$1,620 -----		\$306,444 10	Guarantee stock, capital---	\$50,000 00	
Cash, in office, \$236.54; in bank, \$14,451.79 -----	14,688 33		Guarantee stock, surplus re- serve -----	2,325 00	
Furniture and fixtures -----	2,680 51		Investment certificates, prin- cipal -----	203,694 11	
Other assets, revenue stamps -----	10 10		Investment certificates, divi- dends -----	4,466 27	
			Overdrafts and bills payable	35,000 00	
			Reserve and undivided profits -----	5,256 85	
			Loans due and incomplete---	20,773 26	
			Sundry ledger accounts, escrows -----	2,307 55	
Total assets -----		\$323,823 04	Total liabilities -----		\$323,823 04

RECEIPTS FOR FISCAL YEAR.			DISBURSEMENTS FOR FISCAL YEAR.		
Balance from last report---	\$14,976 53		Overdrafts and bills payable	\$45,000 00	
Investment certificates ----	301,668 47		Loans on mortgages and shares -----	129,675 86	
Interest -----	21,933 86		Interest paid -----	1,092 27	
Fines -----	35 36		Dividends on guarantee stock -----	4,000 00	
Fees -----	2,791 70		Investment certificates, prin- cipal -----	234,011 47	
Loans repaid -----	53,853 38		Investment certificates, divi- dends -----	8,351 62	
Overdrafts and bills payable	50,000 00		Advances, ledger accounts---	18,626 34	
Advances repaid, ledger ac- counts, escrows -----	17,674 89		Salaries -----	4,730 00	
Rents -----	1,370 00		Taxes -----	706 85	
All other receipts, commis- sions -----	411 76		Other expenses -----	3,695 22	
			All other disbursements, furniture, etc. -----	136 99	
			Balance, cash in office and bank -----	14,688 33	
Total receipts -----		\$464,715 95	Total disbursements---		\$464,715 95

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 75—PASADENA.

PASADENA BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 N. Marengo Avenue, Pasadena.

Incorporated February 16, 1899. Fiscal year ended December 31, 1924.

Officers—Geo. A. Durrell, President; C. W. Koiner, Vice President; Don C. Porter, Attorney; Everett D. Hill, Secretary.

Directors—Geo. A. Durrell, C. W. Koiner, Don C. Porter, George J. Brenner, Henry Newby, Chas. A. Briggs, Everett D. Hill.

No. of series, none. No. of members and investors, 713. No. of shares, 2380.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$14,788.53; on definite contract, \$672,748.67; on shares, \$4,288.37	\$691,825 57	Guarantee stock, capital	\$35,000 00
Cash, in office, \$2,999.40; in bank, \$17,069.81	20,069 21	Guarantee stock, surplus reserve	7,600 00
		Installment shares, dues	6,600 97
		Installment shares, profits	31,719 04
		Paid-up and prepaid shares, capital	128,550 00
		Paid-up and prepaid shares, dividends	4,134 74
		Investment certificates, principal	411,043 40
		Investment certificates, dividends	33,447 23
		Reserve and undivided profits	11,053 00
		Loans due and incomplete	40,746 40
		All other liabilities, tax reserve	2,000 00
Total assets	\$711,894 78	Total liabilities	\$711,894 78

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$47,736 44	Overdrafts and bills payable	\$4 86
Guarantee stock	10,000 00	Loans on mortgages and shares	234,050 93
Installment shares, dues	4,925 22	Dividends on guarantee stock	5,775 00
Paid-up and prepaid shares, dues	56,950 00	Dues repaid, installment shares	7,964 12
Investment certificates	373,317 54	Profits repaid, installment shares	143 13
Interest	56,531 12	Paid-up and prepaid shares, capital	83,700 00
Loans repaid	181,442 99	Paid-up and prepaid shares, dividends	7,515 85
Advances repaid, ledger accounts	243,415 61	Investment certificates, principal	330,400 21
Bonds sold	5,500 00	Investment certificates, dividends	17,868 93
		Advances, ledger accounts	261,513 91
		Salaries	7,083 33
		Taxes	1,014 32
		Other expenses	2,706 12
		Balance, cash in office and bank	120,069 21
Total receipts	\$979,818 92	Total disbursements	\$979,818 92

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PASO ROBLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Odd Fellows Building, Paso Robles.

Incorporated September 2, 1905. Fiscal year ended June 30, 1925.

Officers—B. J. Dougherty, President; C. J. Trussler, Vice President; Lyman Brewer, Secretary.

Directors—B. J. Dougherty, C. J. Trussler, A. T. Preuss, Victor Ward, Lyman Brewer.

No. of series, 21. No. of members and investors, 144. No. of shares, 2040.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$96,734.94; on shares, \$2,044.60 -----	\$98,779 54	Installment shares, dues--- Installment shares, profits--- Paid-up and prepaid shares, capital -----	\$37,552 24 7,526 25 46,400 00
Arrearages, on shares, \$195.95; on interest, \$751.04 -----	946 99	Investment certificates, principal -----	9,140 00
Cash, in office, \$944.58; in bank, \$3,223.23 -----	4,167 81	Investment certificates, dividends -----	15 00
Real estate, owned -----	2,478 11	Advance payments -----	120 00
Furniture and fixtures -----	180 00	Reserve and undivided profits -----	5,798 96
Total assets -----	\$106,552 45	Total liabilities -----	\$106,552 45
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,132 72	Loans on mortgages and shares -----	\$32,550 80
Installment shares, dues---	12,404 76	Dues repaid, installment shares -----	2,551 20
Paid-up and prepaid shares, dues -----	13,600 00	Profits repaid, installment shares -----	589 68
Investment certificates -----	2,625 00	Paid-up and prepaid shares, capital -----	1,400 00
Interest -----	7,059 21	Paid-up and prepaid shares, dividends -----	2,164 91
Fines -----	19 69	Investment certificates, principal -----	4,450 00
Loans repaid -----	12,386 22	Investment certificates, dividends -----	615 82
		Real estate acquired -----	2,478 11
		Salaries -----	980 00
		Taxes -----	65 50
		Other expenses -----	148 97
		All other disbursements, refunds -----	64 80
		Balance, cash in office and bank -----	4,167 81
Total receipts -----	\$52,227 60	Total disbursements--	\$52,227 60

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
22 -----	106	\$106 00	\$167 03	
25 -----	87	87 00	124 85	Dues plus
28 -----	58	58 00	74 06	
32 -----	43	43 00	51 53	profits as
34 -----	34	34 00	39 24	
38 -----	22	22 00	24 16	per by-laws
43 -----	10	10 00	10 46	

No. 78.—PETALUMA.

PETALUMA MUTUAL LOAN ASSOCIATION.

P. O. address, Mercantile Trust Building, Petaluma.

Incorporated September 27, 1889. Fiscal year ended September 30, 1924.

Officers—F. H. Denman, President; Chas. J. Feliz, Vice President; Jessie M. Batchelder, Secretary.

Directors—F. H. Denman, Chas. J. Feliz, W. C. H. Waddell, P. R. White, A. W. Agnew, Henry Dahlmann, E. L. Robertson, F. L. Stewart.

No. of series, 11. No. of members and investors, 72. No. of shares, 803.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$54,- 500; on shares, \$1,122----	\$55,622 00	Installment shares, dues----	\$40,944 00
Cash, in bank-----	4,590 16	Installment shares, profits--	8,622 50
Furniture and fixtures----	30 00	Overdrafts and bills payable	9,300 00
		Reserve and undivided profits -----	1,295 66
		Sundry ledger accounts----	80 00
Total assets -----	\$60,242 16	Total liabilities -----	\$60,242 16
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,432 24	Overdrafts and bills payable	\$6,950 00
Installment shares, dues---	10,051 00	Loans on mortgages and shares -----	15,142 00
Interest -----	3,947 32	Interest paid -----	579 23
Fines -----	1 92	Dues repaid, installment shares -----	8,845 00
Fees -----	41 00	Profits repaid, installment shares -----	1,864 50
Loans repaid -----	13,970 00	Salaries -----	420 00
Overdrafts and bills payable	5,950 00	Taxes -----	56 03
Advances repaid, ledger ac- counts -----	89 30	Other expenses -----	35 86
		Balance, cash in office and bank -----	4,590 16
Total receipts -----	\$38,482 78	Total disbursements--	\$38,482 78

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25-----	144	\$144 00	\$199 55	\$199 55
26-----	132	132 00	178 08	178 08
28-----	108	108 00	138 33	138 33
29-----	96	96 00	119 91	119 31
30-----	84	84 00	102 31	101 40
31-----	72	72 00	85 12	84 13
32-----	60	60 00	69 38	68 44
33-----	48	48 00	54 17	53 24
34-----	36	36 00	39 51	38 81
35-----	24	24 00	25 55	25 17
36-----	12	12 00	12 40	12 28

No. 77—PLEASANTON.

PLEASANTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address care Bank of Pleasanton, Pleasanton.

Incorporated March 1, 1895. Fiscal year ended March 31, 1925.

Officers—C. Letham, President; H. A. Sinclair, Vice President; Chas. A. Gale, Attorney; T. H. Silver, Secretary.

Directors—C. Letham, H. A. Sinclair, E. L. Benedict, Henry Reimers, J. E. Bairo, E. W. Schween, T. H. Silver.

No. of series, 20. No. of members and investors, 48. No. of shares, 371.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$26,350 00	Installment shares, dues---	\$20,166 00
Cash, in bank-----	827 97	Installment shares, profits--	4,517 20
		Reserve and undivided profits -----	2,494 77
Total assets -----	\$27,177 97	Total liabilities -----	\$27,177 97
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$432 87	Overdrafts and bills payable	\$1,600 00
Installment shares, dues---	4,424 00	Loans on mortgages and shares -----	3,600 00
Interest -----	1,767 60	Interest paid -----	30 00
Fees -----	12 00	Dues repaid, installment shares -----	1,610 00
Overdrafts and bills payable	1,600 00	Profits repaid, installment shares -----	370 00
		Salaries -----	150 00
		Taxes -----	36 00
		Other expenses -----	12 50
		Balance, cash in office and bank -----	827 97
Total receipts -----	\$8,236 47	Total disbursements--	\$8,236 47

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
40	120	\$120 00	\$165 00	
43	102	102 00	133 45	Dues plus
45	90	90 00	113 95	
46	84	84 00	104 65	90 per cent
48	72	72 00	86 90	
50	60	60 00	70 15	of profits
52	48	48 00	54 40	
54	36	36 00	39 60	
56	24	24 00	25 60	
58	12	12 00	12 40	

No. 79—POMONA.

HOME BUILDERS LOAN ASSOCIATION.

P. O. address, Second and Thomas Streets, Pomona.

Incorporated March 8, 1908. Fiscal year ended March 31, 1925.

Officers—Chas. P. Curran, President; Q. A. Bulla, Vice President; R. K. Pitzer, Attorney; Chas. M. Stone, Treasurer; Paul Endicott, Secretary-Manager.

Directors—Chas. P. Curran, Q. A. Bulla, R. K. Pitzer, W. A. Vandegrift, J. W. Fulton, J. C. F. Cummins, Paul Endicott.

No. of series, none. No. of members and investors, 3684. No. of shares, 8835.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$800; on definite contract, \$2,- 755,015.53; on shares, \$58,565.46; on contract sales, \$4,743.59	\$2,819,124 58	Guarantee stock, capital	\$150,000 00
Cash, in office, \$9,497.19; in bank, \$123,392.49	132,889 68	Guarantee stock, surplus re- serve	69,000 00
Real estate, owned (office building, \$15,000)	43,057 46	Installment shares, dues	136,453 75
Furniture and fixtures	14,930 70	Installment shares, profits	29,197 05
Advances, ledger accounts	13,895 50	Investment certificates, prin- cipal	2,392,058 56
Bonds owned, U. S.	4,269 30	Investment certificates, divi- dends	27,799 96
		Reserve and undivided profits	31,607 22
		Loans due and incomplete	185,394 07
		Sundry ledger accounts	6,656 61
Total assets	\$3,028,167 22	Total liabilities	\$3,028,167 22

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$104,956 97	Loans on mortgages and shares	\$1,225,886 41
Guarantee stock	10,000 00	Dividends on guarantee stock	22,513 33
Installment shares, dues	39,995 00	Dues repaid, installment shares	19,657 50
Investment certificates	1,781,759 97	Profits repaid, installment shares	8,640 19
Interest	200,367 23	Paid-up and prepaid shares, capital	75,250 00
Premiums	8,719 04	Paid-up and prepaid shares, dividends	4,107 80
Fines	1,252 57	Investment certificates, prin- cipal	1,120,360 62
Loans repaid	630,790 05	Investment certificates, divi- dends	111,957 19
Advances repaid, ledger ac- counts	77,672 36	Advances, ledger accounts	79,564 56
Real estate sold	19,104 73	Real estate acquired	17,469 37
Bonds sold	11,100 00	Bonds purchased	15,369 30
Rents	5,773 58	Salaries	17,130 00
All other receipts, insurance premium, etc.	8,815 66	Taxes	11,487 85
		Other expenses	21,495 74
		All other disbursements	16,527 62
		Balance, cash in office and bank	132,889 68
Total receipts	\$2,900,307 16	Total disbursements	\$2,900,307 16

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 80—POMONA.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 260 S. Thomas Street, Pomona.

Incorporated December 24, 1892. Fiscal year ended December 31, 1925.

Officers—L. L. Lostutter, President; Henry Hanson, Vice President; W. D. Frederick, Secretary; J. A. Allard, Jr., Attorney.

Directors—L. L. Lostutter, Henry Hanson, Wm. McMullin, W. M. Avis, J. F. Lobinger, C. F. Sawyer, A. C. Abbott.

No. of series, 21. No. of members and investors, 5625. No. of shares, 63,139.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$4-290,909.33; on definite contract, \$73,409.09; on shares, \$21,600	\$4,385,918 42	Guarantee stock, capital	\$250,000 00
Arrearages, on shares	21,151 70	Guarantee stock, surplus reserve	45,000 00
Cash, in office, \$2,940.60; in bank, \$284,277.13	287,217 73	Installment shares, dues	813,255 00
Real estate, owned, office building	1 00	Installment shares, profits	167,272 83
Furniture and fixtures	1 00	Paid-up and prepaid shares, capital	888,900 00
		Paid-up and prepaid shares, dividends	56,116 55
		Investment certificates, principal	2,251,752 48
		Investment certificates, dividends	846 00
		Advance payments	21,742 50
		Reserve and undivided profits	2,296 43
		Loans due and incomplete	73,409 09
		Sundry ledger accounts	10,552 32
		All other liabilities, special reserve	113,146 65
Total assets	\$4,694,289 85	Total liabilities	\$4,694,289 85
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$78,996 71	Loans on mortgages and shares	\$1,232,859 00
Installment shares, dues	305,652 40	Dividends on guarantee stock	40,000 00
Investment certificates	1,213,440 39	Dues repaid, installment shares	140,879 50
Interest	354,508 62	Profits repaid, installment shares	25,116 03
Premiums	155 13	Paid-up and prepaid shares, capital	191,700 00
Fines	539 40	Paid-up and prepaid shares, dividends	103,470 34
Fees	1,257 21	Investment certificates, principal	677,577 06
Loans repaid	877,454 41	Investment certificates, dividends	64,000 00
Advances repaid, ledger accounts	40,718 79	Advances, ledger accounts	40,780 89
Real estate sold	1,000 00	Real estate acquired	23,505 16
Rents	1,320 00	Salaries	23,484 00
All other receipts, special reserve, etc.	23,738 89	Taxes	6,957 33
		Other expenses	35,066 28
		All other disbursements, office fixtures, etc.	6,168 63
		Balance, cash in office and bank	287,217 73
Total receipts	\$2,898,781 95	Total disbursements	\$2,898,781 95

INSTALLMENT SHARES, WITH AGE,

VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
45	120	\$60 00	\$90 95	\$96 95
47	108	54 00	78 57	73 05
49	96	48 00	67 05	61 16
51	84	42 00	56 62	51 87
53	72	36 00	46 30	43 11
55	60	30 00	36 95	34 84
57	48	24 00	28 33	27 04
59	36	18 00	20 36	19 67
61	24	12 00	13 62	12 73
63	12	6 00	6 25	6 18

No. 81—PORTERVILLE.

PORTERVILLE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 Putnam Avenue, Porterville.

Incorporated September 29, 1905. Fiscal year ended October 31, 1924.

Officers—H. C. Carr, President; Geo. C. Murphy, Vice President; E. S. Lawson, Second Vice President; C. O. Premo, Secretary-Treasurer; Guy Knupp, Attorney.

Directors—H. C. Carr, Geo. C. Murphy, E. S. Lawson, A. J. Newbury, H. A. Frame, M. E. De Witt, Alma Hall, C. O. Premo.

No. of series, none. No. of members and investors, 401. No. of shares, 15,198.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$287,-		Installment shares, dues	\$186,994 27
000; on shares, \$3,450	\$290,450 00	Installment shares, profits	43,808 70
Arrearages, on interest	491 45	Paid-up and prepaid shares,	
Cash, in bank	2,018 46	capital	53,275 00
Furniture and fixtures	183 26	Paid-up and prepaid shares,	
Advances, ledger accounts	496 51	dividends	266 38
		Reserve and undivided	
		profits	5,995 33
		Loans due and incomplete	3,000 00
		Sundry ledger accounts	300 00
Total assets	\$293,639 68	Total liabilities	\$293,639 68

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$836 20	Overdrafts and bills payable	\$26,500 00
Installment shares, dues	77,275 37	Loans on mortgages and	
Paid-up and prepaid shares,		shares	79,164 91
dues	31,400 00	Interest paid	474 43
Interest	22,581 37	Dues repaid, installment	
Fees	458 10	shares	11,903 47
Loans repaid	8,325 00	Profits repaid, installment	
Overdrafts and bills payable	4,500 00	shares	3,715 41
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts	688 39	capital	16,900 00
Bonds sold	1,100 00	Paid-up and prepaid shares,	
		dividends	3,181 62
		Advances, ledger accounts	855 27
		Salaries	1,800 00
		Taxes	264 23
		Other expenses	203 37
		All other disbursements	183 26
		Balance, cash in office and	
		bank	2,018 46
Total receipts	\$147,164 43	Total disbursements	\$147,164 43

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9.24 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 82—ORANGE.

REDLANDS BUILDING AND LOAN ASSOCIATION.

P. O. address, Fifth and Citrus Streets, Redlands.

Incorporated March 22, 1890. Fiscal year ended December 31, 1924.

Officers—W. T. Bill, President; A. E. Ball, Vice President; A. E. Brock, Treasurer;
W. J. Hartzell, Attorney; J. W. Miller, Secretary.Directors—W. T. Bill, A. E. Ball, A. E. Brock, N. L. Levering, W. J. Hartzell,
M. M. Levering, O. D. Reade.

No. of series, none. No. of members and investors, 2490. No. of shares, 9044.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$36,220; on definite contract, \$2,382,113.29; on shares, \$3,260; on contract sales, \$13,248.83	\$2,434,842 12	Guarantee stock, capital	\$200,000 00
Cash, in office, \$9,884.97; in bank, \$87,167.43	97,052 40	Guarantee stock, surplus reserve	50,000 00
Real estate, owned	11,080 76	Installment shares, dues	102,900 50
Furniture and fixtures	2,519 65	Installment shares, profits	30,908 38
Advances, ledger accounts	8,869 50	Paid-up and prepaid shares, capital	218,210 00
		Paid-up and prepaid shares, dividends	7,594 25
		Investment certificates, principal	1,623,166 33
		Investment certificates, dividends	118,684 41
		Overdrafts and bills payable	35,000 00
		Reserve and undivided profits	25,891 39
		Loans due and incomplete	141,723 96
		Sundry ledger accounts	284 61
Total assets	\$2,554,363 83	Total liabilities	\$2,554,363 83
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$37,509 17	Overdrafts and bills payable	\$71,416 62
Guarantee stock	50,000 00	Loans on mortgages and shares	1,049,392 00
Installment shares, dues	35,331 00	Interest paid	3,183 47
Paid-up and prepaid shares, dues	45,300 00	Dividends on guarantee stock	23,000 00
Investment certificates	1,396,704 31	Dues repaid, installment shares	21,572 50
Interest	203,493 33	Profits repaid, installment shares	4,315 67
Fines	316 54	Paid-up and prepaid shares, capital	11,700 00
Fees	11,348 00	Paid-up and prepaid shares, dividends	13,420 48
Loans repaid	569,965 51	Investment certificates, principal	991,461 37
Overdrafts and bills payable	50,000 00	Investment certificates, dividends	53,255 02
Advances repaid, ledger accounts	24,353 34	Advances, ledger accounts	24,018 74
Real estate sold	1,915 81	Bonds purchased	950 63
Bonds sold	21,185 66	Salaries	6,425 00
Rents	270 33	Taxes	1,902 32
All other receipts, guarantee capital stock surplus, etc.	16,796 20	Other expenses	23,485 97
		All other disbursements	67,937 01
		Balance, cash in office and bank	97,052 40
Total receipts	\$2,464,489 20	Total disbursements	\$2,464,489 20

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 83—REDONDO BEACH.

AMERICAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, American Bank Building, Redondo Beach.

Incorporated March 26, 1923. Fiscal year ended December 31, 1924.

Officers—E. S. Welch, President; C. A. Sweetser, Vice President; R. R. Freeman, Treasurer; T. L. Foley, Attorney; S. H. Welch, Secretary.

Directors—E. S. Welch, C. A. Sweetser, R. R. Freeman, T. L. Foley, C. A. Mercer, J. W. Venable, S. H. Welch.

No. of series, none. No. of members and investors, 125. No. of shares, 2321.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$34,441.99; on shares, \$169.20 -----	\$34,611 19	Guarantee stock, capital---	\$26,380 00
Cash, in bank-----	7,482 11	Installment shares, dues---	7,414 67
Furniture and fixtures-----	197 60	Installment shares, profits---	304 96
Other assets -----	326 42	Investment certificates, prin- cipal -----	7,130 36
		Investment certificates, divi- dends -----	225 43
		Reserve and undivided profits -----	913 05
		Loans due and incomplete---	248 85
Total assets -----	\$42,617 32	Total liabilities -----	\$42,617 32

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,632 44	Overdrafts and bills payable	\$3,000 00
Installment shares, dues---	4,456 91	Loans on mortgages and shares -----	3,419 73
Investment certificates -----	3,200 36	Dividends on guarantee stock -----	2,374 20
Interest -----	3,385 59	Dues repaid, installment shares -----	1,633 81
Fines -----	1 86	Profits repaid, installment shares -----	130 04
Fees -----	320 00	Investment certificates, prin- cipal -----	3,270 00
Loans repaid -----	7,966 44	Investment certificates, divi- dends -----	230 37
Advances repaid, ledger ac- counts -----	476 00	Salaries -----	462 50
All other receipts-----	1,045 01	Taxes -----	70 00
		Other expenses -----	610 37
		All other disbursements----	801 48
		Balance, cash in office and bank -----	7,482 11
Total receipts -----	\$23,484 61	Total disbursements---	\$23,484 61

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 84—REDWOOD CITY.

SAN MATEO COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 22 Broadway, Redwood City.

Incorporated May 8, 1890. Fiscal year ended May 1, 1925.

Officers—P. P. Chamberlain, President; J. L. Rose, Vice President; Ross and Ross, Attorneys; A. E. Monteith, Secretary.

Directors—P. P. Chamberlain, J. L. Rose, A. D. Walsh, Asa Hull, J. F. Johnston, J. B. Perry, H. W. Schaberg.

No. of series, 46. No. of members and investors, 932. No. of shares, 6137.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$7,900; on definite contract, \$729,485.87; on shares, \$18,615; on contract sales, \$2,736.34	\$758,737 21	Installment shares, dues...	\$299,804 60
Arrearages, on shares, \$2,595; on interest, \$4,197.09	6,792 09	Installment shares, profits...	66,613 26
Cash, in office	3,793 13	Investment certificates, principal	340,050 00
Real estate, owned, office building	26,296 25	Advance payments	990 82
Furniture and fixtures	300 00	Overdrafts and bills payable	1,094 29
Advances, ledger accounts	739 47	Reserve and undivided profits	49,089 48
Total assets	\$796,658 15	Loans due and incomplete	39,015 70
		Total liabilities	\$796,658 15

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report...	\$835 45	Overdrafts and bills payable	\$50,607 61
Installment shares, dues...	67,440 50	Loans on mortgages and shares	275,583 82
Investment certificates	128,200 00	Interest paid	1,109 90
Interest	54,744 84	Dues repaid, installment shares	36,580 40
Fines	128 37	Profits repaid, installment shares	15,234 50
Fees	340 25	Investment certificates, principal	35,000 00
Loans repaid	198,617 40	Investment certificates, dividends	17,418 39
Overdrafts and bills payable	12,094 29	Advances, ledger accounts	765 37
Advances repaid, ledger accounts	280 04	Real estate acquired	20,596 25
Real estate sold	849 00	Salaries	4,617 50
Rents	160 00	Taxes	840 54
All other receipts, commissions, etc.	670 48	Other expenses	2,148 12
Total receipts	\$464,360 62	All other disbursements	65 09
		Balance, cash in office and bank	3,793 13
		Total disbursements	\$464,360 62

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
91	120	\$120 00	\$162 00	\$153 64
95	108	108 00	141 05	134 72
99	96	96 00	121 51	116 70
103	84	84 00	103 11	99 54
107	72	72 00	85 77	82 99
111	60	60 00	69 40	67 71
115	48	48 00	53 99	52 92
119	36	36 00	39 23	38 84
123	24	24 00	25 41	25 21
127	12	12 00	12 38	12 25

No. 85—RIALTO.

RIALTO BUILDING AND LOAN ASSOCIATION.

P. O. address, care First National Bank, Rialto.

Incorporated June 7, 1922. Fiscal year ended December 31, 1924.

Officers—J. C. Boyd, President; H. E. Winslow, Vice President; E. M. Lash, Vice President; R. E. Hodge, Attorney; E. W. Preston, Secretary.

Directors—J. C. Boyd, H. E. Winslow, E. M. Lash, E. W. Preston, H. C. Spring, J. E. Weller, W. J. Reckeman.

No. of series, none. No. of members and investors, 231. No. of shares, 637.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$4,000; on definite con- tract, \$93,626.62 -----	\$97,626 62	Guarantee stock, capital---	\$25,000 00
Cash, in bank-----	4,389 57	Installment shares, dues---	4,148 37
Furniture and fixtures-----	53 50	Installment shares, profits---	183 92
		Investment certificates, prin- cipal -----	69,579 96
		Reserve and undivided profits -----	357 44
		Loans due and incomplete---	2,800 00
Total assets -----	\$102,069 69	Total liabilities -----	\$102,069 69

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,847 76	Loans on mortgages and shares -----	\$58,349 31
Installment shares, dues---	4,347 79	Dividends on guarantee stock -----	1,750 00
Investment certificates ----	63,407 27	Dues repaid, installment shares -----	3,058 29
Interest -----	5,927 06	Profits repaid, installment shares -----	16 89
Premiums -----	126 80	Investment certificates, prin- cipal -----	16,791 00
Loans repaid -----	11,769 24	Investment certificates, divi- dends -----	2,854 78
		Salaries -----	600 00
		Taxes -----	80 00
		Other expenses -----	536 08
		Balance, cash in office and bank -----	4,389 57
Total receipts -----	\$88,425 92	Total disbursements--	\$88,425 92

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 86—RICHMOND.

CALIFORNIA GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, Macdonald Avenue, at Sixth Street, Richmond.

Incorporated February 14, 1923. Fiscal year ended December 31, 1924.

Officers—W. T. Helms, President; Charles S. Renwick, Vice President; L. J. Younce, Treasurer; T. H. DeLap, Attorney; Ira R. Vaughn, Secretary.

Directors—W. T. Helms, Charles S. Renwick, Dr. U. S. Abbott, George N. Rooker, A. P. Hill, Ira R. Vaughn.

No. of series, none. No. of members and investors, 228. No. of shares, 4025.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$91,457.58; on shares, \$1,706.52 -----	\$93,164 10	Guarantee stock, capital---	\$13,500 00
Cash, in office, \$705.31; in bank, \$2,783.80 -----	3,489 11	Guarantee stock, surplus re- serve -----	574 98
Furniture and fixtures-----	1,257 31	Installment shares, dues---	37,149 51
Advances, ledger accounts---	557 71	Installment shares, profits---	2,083 33
		Investment certificates, prin- cipal -----	17,746 00
		Investment certificates, divi- dends -----	317 16
		Overdrafts and bills payable	13,000 00
		Loans due and incomplete---	14,097 25
Total assets -----	\$98,468 23	Total liabilities -----	\$98,468 23

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,104 27	Overdrafts and bills payable	\$10,500 00
Guarantee stock -----	500 00	Loans on mortgages and shares -----	35,558 59
Installment shares, dues---	23,117 80	Interest paid -----	1,013 20
Investment certificates -----	11,013 50	Dues repaid, installment shares -----	1,995 00
Interest -----	6,821 34	Profits repaid, installment shares -----	58 95
Fees -----	298 00	Investment certificates, prin- cipal -----	160 00
Loans repaid -----	10,880 19	Investment certificates, divi- dends -----	433 57
Advances repaid, ledger ac- counts -----	55 00	Advances, ledger accounts---	542 71
Rents -----	596 00	Salaries -----	600 00
		Taxes -----	81 00
		Other expenses -----	1,942 01
		All other disbursements, office fixtures -----	1,011 96
		Balance, cash in office and bank -----	3,489 11
Total receipts -----	\$57,386 10	Total disbursements---	\$57,386 10

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 87—RIVERSIDE.

RIVERSIDE COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 668 Main Street, Riverside.

Incorporated April 8, 1901. Fiscal year ended December 31, 1924.

Officers—W. B. Clancy, President; W. H. Robinson, Vice President; F. Smith, Secretary; Geo. A. Saxan, Attorney.

Directors—W. B. Clancy, W. H. Robinson, E. L. Corey, G. B. Dangerfield, W. A. Johnson, W. G. Fraser, H. W. Hammond, F. Smith.

No. of series, none. No. of members and investors, 810. No. of shares, 16,536.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$853,-		Installment shares, dues---	\$199,829 88
+10; on definite contract,		Installment shares, profits---	22,279 36
\$314.56 -----	\$853,724 56	Paid-up and prepaid shares,	
Cash, in office, \$287.30; in		capital -----	577,950 00
bank, \$10,123.38 -----	10,410 68	Paid-up and prepaid shares,	
		dividends -----	19,180 38
		Overdrafts and bills payable	7,000 00
		Reserve and undivided	
		profits -----	10,984 44
		Loans due and incomplete---	26,911 18
Total assets -----	\$864,135 24	Total liabilities -----	\$864,135 24

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$7,480 22	Overdrafts and bills payable	\$56,000 00
Installment shares, dues---	134,635 53	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	356,663 76
dues -----	255,650 00	Interest paid -----	276 87
Interest -----	62,777 91	Dues repaid, installment	
Fees -----	2,217 88	shares -----	60,464 04
Loans repaid -----	78,870 24	Profits repaid, installment	
Overdrafts and bills payable	40,000 00	shares -----	4,636 28
		Paid-up and prepaid shares,	
		capital -----	50,650 00
		Paid-up and prepaid shares,	
		dividends -----	27,801 38
		Salaries -----	12,547 27
		Taxes -----	256 30
		Other expenses -----	1,898 20
		All other disbursements---	27 00
		Balance, cash in office and	
		bank -----	10,410 68
Total receipts -----	\$581,631 78	Total disbursements---	\$581,631 78

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 88—SACRAMENTO.

CAPITAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1002 Tenth Street, Sacramento.

Incorporated February 1, 1923. Fiscal year ended December 31, 1924.

Officers—Alden Anderson, President; H. C. Bottorff, Vice President; M. S. Zarick, Attorney, H. S. Wanzer, Secretary-Manager.

Directors—Alden Anderson, H. C. Bottorff, W. W. Bassett, Fred Boitano, P. T. Burtis, J. P. Doyle, A. W. Elliott, J. S. Gattmann, J. O. Tobey, June B. Harris, Fred T. Johns, J. K. Kruse, H. C. Muddox, I. J. Trainor, D. S. Wasserman.

No. of series, none. No. of members and investors, 1285. No. of shares, 750.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$680,753 19	Guarantee stock, capital	\$75,000 00
Arrearages, on interest	4,670 04	Investment certificates, principal	572,075 82
Cash, in office, \$415.41; in bank, \$370.19	785 60	Investment certificates, dividends	19,936 52
Furniture and fixtures	2,395 16	Loans due and incomplete	41,752 02
Advances, ledger accounts	19,644 42		
Other assets, sundry items	515 95		
Total assets	\$708,764 36	Total liabilities	\$708,764 36

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$52,967 80	Overdrafts and bills payable	\$85,000 00
Guarantee stock	3,200 00	Loans on mortgages and shares	522,265 33
Investment certificates	512,724 02	Interest paid	1,000 83
Interest	38,445 41	Investment certificates, principal	154,712 09
Fines	125 16	Investment certificates, dividends	8,927 75
Fees	5,788 80	Advances, ledger accounts	40,906 40
Loans repaid	110,688 01	Bonds purchased	51,182 63
Overdrafts and bills payable	85,000 00	Salaries	4,600 00
Advances repaid, ledger accounts	30,133 87	Taxes	207 45
Bonds sold	51,182 63	Other expenses	18,084 71
All other receipts	23 91	All other disbursements	2,606 82
		Balance, cash in office and bank	785 60
Total receipts	\$890,279 61	Total disbursements	\$890,279 61

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 89—SACRAMENTO.

SACRAMENTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 724 J Street, Sacramento.

Incorporated August 26, 1874. Fiscal year ended February 28, 1925.

Officers—C. J. Mathews, President; A Teichert, Vice President; Dunn and Brand, Attorneys; Frank Hickman, Secretary.

Directors—C. J. Mathews, A. Teichert, Frank Hickman, C. H. Dunn, L. T. Allee, C. M. Hickman, D. S. Watkins, Wilbur F. Brand, Frank Newbert.

No. of series, none. No. of members and investors, 565. No. of shares, 10,001.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$843,-		Installment shares, dues---	\$236,038 00
365; on shares, \$15,663---	\$859,028 00	Installment shares, profits---	57,180 59
Arrearages, on interest-----	714 80	Paid-up and prepaid shares,	
Cash, in bank-----	54,386 11	capital-----	548,370 00
		Paid-up and prepaid shares,	
		dividends-----	16,451 16
		Advance payments-----	161 27
		Reserve and undivided	
		profits-----	55,927 95
Total assets-----	\$914,128 91	Total liabilities-----	\$914,128 91

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$13,653 90	Loans on mortgages and	
Installment shares, dues---	87,624 00	shares-----	\$94,143 92
Paid-up and prepaid shares,		Interest paid-----	174 72
dues-----	52,200 00	Dues repaid, installment	
Interest-----	66,708 65	shares-----	94,357 00
Loans repaid-----	262,650 00	Profits repaid, installment	
All other receipts-----	37 75	shares-----	9,181 84
		Paid-up and prepaid shares,	
		capital-----	181,600 00
		Paid-up and prepaid shares,	
		dividends-----	41,697 16
		Salaries-----	5,514 00
		Other expenses-----	1,819 55
		Balance, cash in office and	
		bank-----	54,386 11
Total receipts-----	\$482,874 30	Total disbursements--	\$482,874 30

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 90—SACRAMENTO.

**SACRAMENTO GUARANTEE BUILDING AND LOAN
ASSOCIATION.**

P. O. address, 724 J Street, Sacramento.

Incorporated March 4, 1924. Fiscal year ended February 28, 1925.

Officers—C. J. Mathews, President; A Teichert, Vice President; Dunn and Braud, Attorneys; Frank Hickman, Secretary.

Directors—C. J. Mathews, A. Teichert, L. T. Allee, Wilbur F. Brand, D. S. Watkins, F. M. Newbert, C. H. Dunn, Frank Hickman, C. M. Hickman.

No. of series, none. No. of members and investors, 680. No. of shares, 345.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$420,992.31; on shares, \$3,000 -----	\$423,992 31	Guarantee stock, capital---	\$34,500 00
Arrearages, on interest-----	637 48	Guarantee stock, surplus re- serve -----	5,500 00
Cash, in bank-----	19,306 78	Investment certificates, prin- cipal -----	427,172 11
Bonds owned, Liberty-----	45,000 00	Investment certificates, divi- dends -----	6,634 44
Other assets -----	1,479 00	Advance payments -----	58 06
		Reserve and undivided profits -----	381 57
		Loans due and incomplete--	16,169 39
Total assets -----	\$490,415 57	Total liabilities -----	\$490,415 57

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$34,500 00	Loans on mortgages and shares -----	\$446,655 61
Investment certificates ----	465,091 10	Interest paid -----	555 65
Interest -----	18,466 65	Dividends on guarantee stock -----	1,792 50
Fees -----	456 00	Investment certificates, prin- cipal -----	37,931 99
Loans repaid -----	28,844 69	Investment certificates, divi- dends -----	7,288 94
Bonds sold -----	28,700 00	Bonds purchased -----	73,700 00
All other receipts, guaran- tee surplus -----	5,500 00	Salaries -----	656 00
		Other expenses -----	2,194 97
		All other disbursements, calendar banks -----	1,476 00
		Balance, cash in office and bank -----	19,306 78
Total receipts -----	\$591,558 44	Total disbursements--	\$591,558 44

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 91—SAN BERNARDINO.

GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 474 Court Street, San Bernardino.

Incorporated April 3, 1922. Fiscal year ended December 31, 1924.

Officers—W. S. Shepardson, President; A. G. Armstrong, Vice President; Howard Surr, Attorney; V. M. Pinkney, Secretary.

Directors—W. S. Shepardson, A. G. Armstrong, R. C. Harbison, P. M. Savage, F. E. Page, J. N. Baylis, M. E. Dimock, J. W. Catick, James Miller.

No. of series, none. No. of members and investors, 1002. No. of shares, 3263.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$2,000; on definite con- tract, \$494,975.27 -----	\$496,975 27	Guarantee stock, capital---	\$52,750 00
Cash, in office, \$1,293.17; in bank, \$3,333.67 -----	4,626 84	Guarantee stock, surplus re- serve -----	5,000 00
Real estate, owned, office building -----	17,250 00	Installment shares, dues---	35,220 00
Furniture and fixtures-----	2,770 00	Installment shares, profits---	2,320 50
Advances, ledger accounts---	1,192 42	Investment certificates, prin- cipal -----	376,166 13
		Investment certificates, divi- dends -----	12,262 16
		Overdrafts and bills payable	23,000 00
		Reserve and undivided profits -----	1,431 78
		Loans due and incomplete---	10,563 96
		All other liabilities, accrued interest -----	4,100 00
Total assets -----	\$522,814 53	Total liabilities -----	\$522,814 53

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,656 18	Overdrafts and bills payable	\$40,000 00
Installment shares, dues---	24,324 50	Loans on mortgages and shares -----	266,736 87
Investment certificates -----	430,337 73	Interest paid -----	529 25
Interest -----	34,878 70	Dividends on guarantee stock -----	4,240 00
Fines -----	47 99	Dues repaid, installment shares -----	646 50
Fees -----	99 90	Profits repaid, installment shares -----	26 09
Loans repaid -----	63,336 59	Investment certificates, prin- cipal -----	286,420 87
Overdrafts and bills payable	59,000 00	Investment certificates, divi- dends -----	16,981 38
Advances repaid, ledger ac- counts -----	16,502 24	Advances, ledger accounts---	8,117 75
Rents -----	1,237 00	Salaries -----	4,302 00
		Taxes -----	742 65
		Other expenses -----	1,050 63
		Balance, cash in office and bank -----	4,626 84
Total receipts -----	\$634,420 83	Total disbursements---	\$634,420 83

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SANTA FE BUILDING AND LOAN ASSOCIATION.

P. O. address, 479 Fourth Street, San Bernardino.

Incorporated January 8, 1890. Fiscal year ended December 31, 1924.

Officers—H. H. Ham, President; W. R. McNeil, Vice President; J. Howard Surr, Attorney; O. C. Rogers, Secretary-Treasurer.

Directors—H. H. Ham, W. R. McNeil, John Anderson, Jr., Jos. E. Rich, Jonas S. Wood, C. D. Buzzell, R. A. Brydolf, F. E. Peachy, Grover Cooley.

No. of series, 11. No. of members and investors, 3284. No. of shares, 31,404.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$47,- 087.05; on definite con- tract, \$1,898,504.96; on shares, \$82,494; on con- tract sales, \$12,029.07—	\$2,040,115 08	Installment shares, dues—	\$884,013 08
Arrearages, on shares, \$871.90; on interest, \$923.58; on fines, \$78.80	1,874 28	Installment shares, profits—	243,708 46
Cash, in bank—	6,763 85	Investment certificates, prin- cipal —————	738,192 00
Real estate, owned—	2,403 68	Advance payments ————	40 00
Bonds owned, street—	871 10	Overdrafts and bills payable	10,000 00
		Reserve and undivided profits —————	45,462 98
		Loans due and incomplete—	125,611 47
		Sundry ledger accounts—	5,000 00
Total assets ————	\$2,052,027 99	Total liabilities ————	\$2,052,027 99

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report—	\$18,386 19	Overdrafts and bills payable	\$14,000 00
Installment shares, dues—	245,906 10	Loans on mortgages and shares —————	910,749 97
Investment certificates —	502,945 00	Interest paid —————	290 00
Interest —————	136,752 50	Dues repaid, installment shares —————	161,655 40
Premiums —————	7,316 00	Profits repaid, installment shares —————	77,415 23
Fines —————	455 14	Investment certificates, prin- cipal —————	179,488 00
Fees —————	886 10	Investment certificates, divi- dends —————	33,267 38
Loans repaid —————	470,890 91	Advances, ledger accounts—	163 47
Overdrafts and bills payable	14,000 00	Real estate acquired—	720 28
Advances repaid, ledger ac- counts —————	134 72	Bonds purchased —————	392 97
All other receipts—	48 16	Salaries —————	7,928 85
		Taxes —————	1,117 91
		Other expenses —————	3,505 68
		All other disbursements—	261 83
		Balance, cash in office and bank —————	6,763 85
Total receipts ————	\$1,397,720 82	Total disbursements—	\$1,397,720 82

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 93—SAN DIEGO.

BAY CITY BUILDING AND LOAN ASSOCIATION.

P. O. address, Fourth and B Streets, San Diego.

Incorporated July 1, 1924. Fiscal year ended June 30, 1925.

Officers—John B. Starkey, President; J. F. Thomas, Vice President; A. DeJessop, Vice President; Gordon Gray, Attorney; Harold B. Starkey, Secretary-Treasurer.

Directors—John B. Starkey, J. F. Thomas, A. DeJessop, Milton Heller, Albert Herrick, James D. Forward, Emil Klicka.

No. of series, none. No. of members and investors, 600. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$249,277 63	Guarantee stock, capital	\$50,000 00
Cash, in office, \$600; in bank, \$125,012.31	125,612 31	Investment certificates, principal	262,344 13
Furniture and fixtures	2,189 64	Investment certificates, dividends	2,192 50
Advances, ledger accounts	3,437 00	Reserve and undivided profits	1,404 35
		Loans due and incomplete	64,575 60
Total assets	\$380,516 58	Total liabilities	\$380,516 58

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$50,000 00	Loans on mortgages and shares	\$194,624 40
Investment certificates	270,534 66	Investment certificates, principal	8,190 53
Interest	6,411 55	Investment certificates, dividends	1,081 59
Premiums on guarantee stock	2,500 00	Advances, ledger accounts	3,437 00
Loans repaid	9,922 37	Salaries	1,310 50
		Taxes	117 00
		Other expenses	2,805 61
		All other disbursements, office fixtures	2,189 64
		Balance, cash in office and bank	125,612 31
Total receipts	\$339,368 58	Total disbursements	\$339,368 58

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

COMMUNITY BUILDING AND LOAN ASSOCIATION.

P. O. address, B Street at Sixth, San Diego.

Incorporated March 25, 1920. Fiscal year ended December 31, 1924.

Officers—I. T. Brockett, President; C. W. Landis, Vice President and Treasurer;
J. H. Shreve, Vice President; D. H. Shreve, Secretary.Directors—I. T. Brockett, C. W. Landis, J. H. Shreve, Wm. Darby, J. G. Cash,
Jerry Sullivan, D. H. Shreve, Fred Heilbron, W. H. Porterfield.

No. of series, none. No. of members and investors, 4975. No. of shares, 37,117.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$859,671.07; on shares, \$3,089.06	\$862,760 13	Guarantee stock, capital---	\$100,000 00
Cash, in bank	80,542 86	Guarantee stock, surplus re- serve	5,000 00
Furniture and fixtures	3,743 27	Installment shares, dues	702,676 21
Other assets	1,244 81	Paid-up and prepaid shares, capital	4,500 00
		Investment certificates, prin- cipal	32,300 00
		Reserve and undivided profits	2,696 14
		Loans due and incomplete	101,098 72
		Sundry ledger accounts	20 00
Total assets	\$948,291 07	Total liabilities	\$948,291 07

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$10,240 02	Loans on mortgages and shares	\$795,030 56
Guarantee stock	50,000 00	Dividends on guarantee stock	6,285 44
Installment shares, dues	1,322,121 41	Dues repaid, installment shares	804,983 08
Investment certificates	32,544 00	Profits repaid, installment shares	27,597 68
Interest	41,653 22	Paid-up and prepaid shares, dividends	405 00
Fees	7,371 91	Investment certificates, prin- cipal	15,844 00
Loans repaid	285,600 11	Investment certificates, divi- dends	1,521 02
Advances repaid, ledger ac- counts	72 50	Advances, ledger accounts	1,039 39
All other receipts, stock premium, etc.	2,834 34	Other expenses	15,737 71
		All other disbursements, office fixtures	3,450 77
		Balance, cash in office and bank	80,542 86
Total receipts	\$1,752,437 51	Total disbursements	\$1,752,437 51

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 95—SAN DIEGO.

SAN DIEGO BUILDING AND LOAN ASSOCIATION.

P. O. address, 940 Third Street, San Diego.

Incorporated July 14, 1885. Fiscal year ended June 30, 1925.

Officers—A. P. Johnson, Jr., President; S. I. Fox, Vice President; H. E. Anthony, Treasurer; E. E. Hubbell, Attorney; R. E. Hegg, Secretary.

Directors—A. P. Johnson, S. I. Fox, H. E. Anthony, E. E. Hubbell, N. Steinmetz, E. E. White, D. A. Deacon, F. A. Salmons, R. E. Hegg.

No. of series, 22. No. of members and investors, 1011. No. of shares, 8350.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$628,- 850; on shares, \$19,745—	\$648,595 00	Installment shares, dues—	\$284,208 00
Arrearages, on shares, \$396; on interest, \$303.60	699 65	Installment shares, profits—	54,017 71
Cash, in office, \$50; in bank, \$13,996.53	14,046 53	Paid-up and prepaid shares, capital	93,400 00
Furniture and fixtures—	1,019 91	Paid-up and prepaid shares, dividends	2,105 55
		Investment certificates, prin- cipal	184,700 00
		Investment certificates, divi- dends	5,028 30
		Advance payments	1,061 25
		Reserve and undivided profits	21,572 71
		Loans due and incomplete—	18,267 57
Total assets	\$664,361 09	Total liabilities	\$664,361 09

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report—	\$7,495 41	Overdrafts and bills payable	\$35,000 00
Installment shares, dues—	99,942 00	Loans on mortgages and shares	266,332 63
Paid-up and prepaid shares, dues	88,000 00	Interest paid	806 99
Investment certificates	66,400 00	Dues repaid, installment shares	54,435 00
Interest	41,330 19	Profits repaid, installment shares	9,043 74
Fines	217 10	Paid-up and prepaid shares, capital	14,800 00
Fees	2,582 80	Paid-up and prepaid shares, dividends	2,192 33
Loans repaid	134,675 00	Investment certificates, prin- cipal	35,100 00
Overdrafts and bills payable	10,000 00	Investment certificates, divi- dends	9,448 60
Advances repaid, ledger ac- counts	5,287 04	Advances, ledger accounts—	6,010 34
All other receipts	4 12	Salaries	4,655 00
		Taxes	538 11
		Other expenses	2,608 66
		All other disbursements—	915 73
		Balance, cash in office and bank	14,046 53
Total receipts	\$455,933 66	Total disbursements	\$455,933 66

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43	120	\$120 00	\$169 70	\$149 75
45	108	108 00	147 27	132 07
47	96	96 00	126 33	115 00
49	84	84 00	106 70	98 52
51	72	72 00	88 30	82 62
53	60	60 00	71 07	67 37
55	48	48 00	54 93	52 70
57	36	36 00	39 80	38 62
59	24	24 00	25 63	25 15
61	12	12 00	12 38	12 27

No. 96—SAN DIEGO.

SILVER GATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 343 Spreckels Theatre Building, San Diego.

Incorporated May 22, 1890. Fiscal year ended May 31, 1925.

Officers—M. A. Graham, President; F. A. Frye, Vice President; Geo. D. Easton, Secretary.

Directors—M. A. Graham, E. Strahlmann, F. A. Frye, Harry Clark, R. B. Thomas, R. E. Jenney, J. F. Forward, Sr., V. Wankowski, Geo. D. Easton.

No. of series, 22. No. of members and investors, 474. No. of shares, 5542.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$529,- 665.80; on definite con- tract, \$3,701.61; on shares, \$15,775 -----	\$549,142 41	Guarantee stock, capital--- Guarantee stock, surplus re- serve -----	\$30,000 00 450 00
Arrearages, on shares, \$3,466; on interest, \$2,322.49 -----	5,788 49	Installment shares, dues--- Installment shares, profits-- Investment certificates, prin- cipal -----	217,548 00 47,855 48 209,950 00
Cash, in office, \$1,002.93; in bank, \$7,856.39 -----	8,859 32	Investment certificates, divi- dends ----- Advance payments ----- Reserve and undivided profits -----	4,491 15 1,182 70 1,559 54
		Loans due and incomplete-- Sundry ledger accounts--- All other liabilities-----	46,850 40 152 95 3,750 00
Total assets -----	\$563,790 22	Total liabilities -----	\$563,790 22

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,826 23	Overdrafts and bills payable	\$60,000 00
Installment shares, dues---	66,713 00	Loans on mortgages and shares -----	220,268 41
Investment certificates ----	145,950 00	Interest paid -----	891 09
Interest -----	31,966 49	Dividends on guarantee stock -----	2,273 38
Fines -----	166 80	Dues repaid, installment shares -----	40,453 00
Fees -----	2,002 80	Profits repaid, installment shares -----	11,879 52
Loans repaid -----	54,593 52	Investment certificates, divi- dends -----	7,626 33
Overdrafts and bills payable	52,000 00	Advances, ledger accounts--	167 51
		Salaries -----	3,935 50
		Taxes -----	308 05
		Other expenses -----	722 99
		All other disbursements---	1,833 74
		Balance, cash in office and bank -----	8,859 32
Total receipts -----	\$359,218 84	Total disbursements -----	\$359,218 84

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
41-----	120	\$120 00	\$169 04	\$150 00
42-----	108	108 00	147 10	132 30
45-----	96	96 00	126 38	115 20
47-----	84	84 00	106 92	98 70
49-----	72	72 00	88 56	82 80
51-----	60	60 00	71 34	67 50
53-----	48	48 00	55 15	52 80
55-----	36	36 00	40 00	38 70
57-----	24	24 00	25 78	25 20
59-----	12	12 00	12 46	12 30

No. 97—SAN FRANCISCO.

BAY VIEW BUILDING AND LOAN ASSOCIATION.

P. O. address, 4749 Third Street, San Francisco.

Incorporated November 18, 1911. Fiscal year ended December 31, 1924.

Officers—James Allan, President; Carl Hansen, Vice President; Samuel Hansen, Treasurer; Peter B. Stumpf, Secretary.

Directors—James Allan, Carl Hansen, Samuel Hansen, Alfred Bothe, Harry Esposto, David W. Cronin, Peter B. Stumpf.

No. of series, none. No. of members and investors, 496. No. of shares, 2240.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$458,972 97	Installment shares, dues	\$22,431 64
Cash, in bank	776 33	Installment shares, profits	6,292 17
Real estate, owned	6,959 19	Paid-up and prepaid shares, capital	115,000 00
Advances, ledger accounts	6,394 14	Investment certificates, principal	211,394 26
Bonds owned	570 33	Investment certificates, dividends	29,678 26
Other assets	208 00	Overdrafts and bills payable	47,500 00
		Reserve and undivided profits	19,256 86
		Loans due and incomplete	22,327 77
Total assets	\$473,880 96	Total liabilities	\$473,880 96

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$678 19	Overdrafts and bills payable	\$99,000 00
Installment shares, dues	17,043 96	Loans on mortgages and shares	159,536 11
Paid-up and prepaid shares, dues	16,400 00	Interest paid	1,290 17
Investment certificates	90,068 88	Dues repaid, installment shares	8,820 56
Interest	36,850 71	Profits repaid, installment shares	515 68
Fines	259 87	Paid-up and prepaid shares, capital	11,500 00
Fees	383 12	Investment certificates, principal	88,871 72
Loans repaid	117,835 81	Investment certificates, dividends	7,264 97
Overdrafts and bills payable	99,000 00	Advances, ledger accounts	5,176 51
Advances repaid, ledger accounts	6,522 44	Real estate acquired	6,444 15
Bonds sold	10,314 13	Salaries	4,495 00
All other receipts, bond interest, etc.	447 51	Taxes	913 91
		Other expenses	1,164 67
		All other disbursements	34 84
		Balance, cash in office and bank	776 33
Total receipts	\$395,804 62	Total disbursements	\$395,804 62

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 98—SAN FRANCISCO.

CALIFORNIA HOME BUILDING-LOAN COMPANY.

P. O. address, 206 Hearst Building, San Francisco.

Incorporated July 8, 1887. Fiscal year ended June 30, 1925.

Officers—P. B. Roberts, President; F. M. Parcels, Vice President; J. S. Hutchinson, Attorney; R. L. Handy, Secretary.

Directors—P. B. Roberts, F. M. Parcels, W. T. Hess, J. S. Hutchinson, R. L. Handy.

No. of series, none. No. of members and investors, 1290. No. of shares, 3510.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$1,184,132.91; on shares, \$5,885; on contract sales, \$51,686.16 -----	\$1,241,704 07	Guarantee stock, capital....	\$80,000 00
Cash, in office -----	3,550 02	Guarantee stock, surplus re- serve -----	18,000 00
Real estate, owned -----	12,917 00	Installment shares, dues....	48,259 40
Furniture and fixtures -----	635 48	Installment shares, profits..	7,823 97
Advances, ledger accounts..	8,522 84	Paid-up and prepaid shares, capital -----	55,700 00
		Paid-up and prepaid shares, dividends -----	4,650 31
		Investment certificates, prin- cipal -----	898,270 49
		Investment certificates, divi- dends -----	52,177 21
		Overdrafts and bills payable	47,678 50
		Reserve and undivided profits -----	16,788 37
		Loans due and incomplete..	30,974 98
		Sundry ledger accounts....	3,593 95
		All other liabilities.....	3,412 23
Total assets -----	\$1,267,329 41	Total liabilities -----	\$1,267,329 41

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report...	\$8,374 54	Overdrafts and bills payable	\$118,808 33
Guarantee stock -----	11,250 00	Loans on mortgages and shares -----	506,320 38
Installment shares, dues....	19,328 60	Interest paid -----	5,442 08
Paid-up and prepaid shares, dues -----	10,000 00	Dividends on guarantee stock -----	6,552 60
Investment certificates	501,347 26	Dues repaid, installment shares -----	7,625 40
Interest -----	105,687 80	Profits repaid, installment shares -----	559 25
Premiums -----	2,717 15	Paid-up and prepaid shares, dividends -----	2,710 25
Fines -----	220 78	Investment certificates, prin- cipal -----	378,465 70
Fees -----	132 80	Investment certificates, divi- dends -----	31,732 56
Loans repaid -----	332,849 87	Advances, ledger accounts..	78,384 69
Overdrafts and bills payable	94,026 04	Real estate acquired -----	481 07
Advances repaid, ledger ac- counts -----	81,269 80	Salaries -----	15,960 00
Real estate sold -----	440 29	Taxes -----	2,080 01
		Other expenses -----	8,962 39
		All other disbursements..	10 20
		Balance, cash in office and bank -----	3,550 02
Total receipts -----	\$1,167,644 93	Total disbursements..	\$1,167,644 93

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 99—SAN FRANCISCO.

CALIFORNIA MUTUAL SAVINGS FUND LOAN AND BUILDING ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

Incorporated March 26, 1887. Fiscal year ended March 31, 1925.

Officers—Wm. Donald, President; S. C. Symon, Vice President; Wm. H. Metson, Attorney; William E. Bouton, Secretary.

Directors—Wm. Donald, S. C. Symon, E. A. Leigh, W. S. Upham, Richard Rice, Geo. Turner, Wm. M. Symon, Wm. R. Carswell, Richard I. Whelan.

No. of series, 41. No. of members and investors, 216. No. of shares, 3348.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$21,000; on definite contract, \$218,055.10; on shares, \$3,230; on contract sales, \$1,861.57	\$244,746 67	Installment shares, dues	\$79,431 95
Arrearages, on shares, \$126; on interest, \$344.18	470 18	Installment shares, profits	21,264 90
Cash, in bank	964 69	Paid-up and prepaid shares, capital	75,550 13
Real estate, owned	80 00	Advance payments	744 00
Advances, ledger accounts	492 62	Overdrafts and bills payable	43,048 04
		Reserve and undivided profits	12,865 14
		Loans due and incomplete	13,850 00
Total assets	\$246,754 16	Total liabilities	\$246,754 16

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$4,721 45	Overdrafts and bills payable	\$60,600 00
Installment shares, dues	21,313 17	Loans on mortgages and shares	100,437 00
Paid-up and prepaid shares, dues	23,594 60	Interest paid	2,672 15
Interest	19,509 88	Dues repaid, installment shares	35,443 54
Fines	39 67	Profits repaid, installment shares	14,800 90
Fees	81 40	Paid-up and prepaid shares, capital	13,349 14
Loans repaid	84,421 96	Paid-up and prepaid shares, dividends	4,397 57
Overdrafts and bills payable	82,448 04	Advances, ledger accounts	1,247 67
Advances repaid, ledger accounts	822 82	Salaries	2,257 50
All other receipts	44 20	Taxes	151 20
		Other expenses	675 83
		Balance, cash in office and bank	964 69
Total receipts	\$236,997 19	Total disbursements	\$236,997 19

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
63	120	\$120 00	\$173 35	
67	108	108 00	150 26	Dues plus
71	96	96 00	128 77	
75	84	84 00	108 74	profits as
79	72	72 00	89 94	
83	60	60 00	72 15	per by-laws
87	48	48 00	55 51	
91	36	36 00	40 06	
95	24	24 00	25 77	
99	12	12 00	12 45	

No. 100—SAN FRANCISCO.

CITIZENS' BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Pine Street, San Francisco.

Incorporated January 14, 1885. Fiscal year ended February 10, 1925.

Officers—Thos. M. Gardiner, President; Geo. F. Marsh, Vice President; A. A. Rosenshine, Attorney; Fremont Wood, Secretary.

Directors—Thos. M. Gardiner, Geo. F. Marsh, Colbert Coldwell, Milton D. Eisner, F. M. Greenwood, Geo. F. Lyon, Geo. M. Mitchell, Fremont Wood, Chas. Schlessinger.

No. of series, 45. No. of members and investors, 1132. No. of shares, 13,205.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$723,925.36; on shares, \$6,850; on contract sales, \$6,005.91	\$736,781 27	Installment shares, dues--- Installment shares, profits--- Paid-up and prepaid shares, capital	\$353,586 90 87,275 41 68,000 00
Arrearages, on shares, \$1- 294; on interest, \$5,780.68; on fines, \$460.40	7,535 08	Paid-up and prepaid shares, dividends	492 65
Cash, in office, \$1,000; in bank, \$13,281.91	14,281 91	Investment certificates, prin- cipal	190,490 24
Real estate, owned	3,045 69	Advance payments	730 50
Furniture and fixtures	302 50	Reserve and undivided profits	26,649 99
Advances, ledger accounts	3,762 04	Loans due and incomplete	36,929 97
		Sundry ledger accounts	869 71
		All other liabilities, tax reserve	683 12
Total assets	\$765,708 49	Total liabilities	\$765,708 49

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$1,567 54	Overdrafts and bills payable	\$124,500 00
Installment shares, dues	99,382 60	Loans on mortgages and shares	233,815 28
Paid-up and prepaid shares, dues	12,200 00	Interest paid	2,338 66
Investment certificates	130,276 77	Dues repaid, installment shares	60,749 70
Interest	54,931 27	Profits repaid, installment shares	21,034 41
Fines	560 69	Paid-up and prepaid shares, capital	13,200 00
Fees	506 20	Paid-up and prepaid shares, dividends	4,172 04
Loans repaid	212,603 67	Investment certificates, prin- cipal	75,800 00
Overdrafts and bills payable	56,500 00	Investment certificates, divi- dends	10,110 27
Advances repaid, ledger ac- counts	4,716 22	Advances, ledger accounts	5,365 33
		Salaries	4,980 00
		Taxes	476 00
		Other expenses	2,382 86
		All other disbursements	38 50
		Balance, cash in office and bank	14,281 91
Total receipts	\$573,244 96	Total disbursements	\$573,244 96

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
120	120	\$120 00	\$170 54	\$165 49
124	108	108 00	148 19	144 17
128	96	96 00	127 17	122 49
132	84	84 00	107 25	103 77
136	72	72 00	88 56	85 49
140	60	60 00	71 84	69 47
144	48	48 00	55 62	54 10
148	36	36 00	40 36	39 27
152	24	24 00	25 98	25 49
156	12	12 00	12 49	12 37

No. 101—SAN FRANCISCO.

EMPIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

Incorporated August 24, 1889. Fiscal year ended August 31, 1924.

Officers—Louis Muller, President; Leon Greenbaum, Vice President; Milton Marks, Attorney; William E. Bouton, Secretary.

Directors—Louis Muller, Leon Greenbaum, Geo. W. Hosmer, R. I. Whelan, C. F. Libby, B. R. Sanders, Ludvig Ubbe, Louis C. Muller, Milton Marks.

No. of series, 31. No. of members and investors, 118. No. of shares, 1688.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$8.-		Installment shares, dues---	\$36,652 75
475; on definite contract,		Installment shares, profits--	8,310 11
\$121,778.81; on shares,		Paid-up and prepaid shares,	
\$145 -----	\$130,398 81	capital -----	23,850 00
Arrearages, on interest-----	303 96	Advance payments -----	185 00
Cash, in office, \$90.24; in		Overdrafts and bills payable	40,500 00
bank, \$1,293.47 -----	1,383 71	Reserve and undivided	
		profits -----	7,004 04
		Loans due and incomplete--	15,559 58
		All other liabilities-----	25 00
Total assets -----	\$132,086 48	Total liabilities -----	\$132,086 48

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,103 78	Overdrafts and bills payable	\$26,650 00
Installment shares, dues---	11,135 90	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	52,415 42
dues -----	1,000 00	Interest paid -----	1,604 58
Interest -----	7,890 43	Dues repaid, installment	
Fees -----	57 60	shares -----	6,152 19
Loans repaid -----	37,328 19	Profits repaid, installment	
Overdrafts and bills payable	35,050 00	shares -----	1,053 10
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	175 41	capital -----	1,800 00
All other receipts-----	25 00	Paid-up and prepaid shares,	
		dividends -----	1,466 66
		Advances, ledger accounts--	175 41
		Salaries -----	1,475 00
		Taxes -----	64 00
		Other expenses -----	526 24
		Balance, cash in office and	
		bank -----	1,383 71
Total receipts -----	\$94,766 31	Total disbursements--	\$94,766 31

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
41 -----	117	\$117 00	\$165 32	
45 -----	105	105 00	143 95	
49 -----	93	93 00	123 59	Dues plus
53 -----	81	81 00	104 24	
57 -----	69	69 00	85 90	profits as
60 -----	60	60 00	72 81	
64 -----	48	48 00	56 23	per by-laws
68 -----	36	36 00	40 66	
72 -----	24	24 00	26 10	
76 -----	12	12 00	12 54	

No. 102—SAN FRANCISCO.

EUREKA BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

Incorporated November 3, 1890. Fiscal year ended October 31, 1924.

Officers—Arnold Foster, President; Jos. H. Congdon, Vice President; Wm. H. Metson, Attorney; William E. Bouton, Secretary.

Directors—Arnold Foster, Jos. H. Congdon, Jacob Levy, E. Essner, F. McLean, J. P. Neppert, T. C. Hunter, F. C. Kobely, Wm. E. Bouton.

No. of series, 25. No. of members and investors, 254. No. of shares, 3905.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$2,525; on definite contract, \$234,148.74; on shares, \$3,755; on contract sales, \$1,968.07 -----	\$242,396 81	Installment shares, dues....	\$98,143 90
Arrearages, on shares, \$207.84; on interest, \$461.04 -----	668 88	Installment shares, profits..	20,207 54
Cash, in office, \$376.56; in bank, \$4,247.15 -----	4,623 71	Paid-up and prepaid shares, capital	57,100 00
Advances, ledger accounts..	10 29	Advance payments	460 08
Total assets	\$247,699 69	Overdrafts and bills payable	59,300 00
		Reserve and undivided profits	8,043 17
		Loans due and incomplete..	4,200 00
		Sundry ledger accounts....	225 00
		Total liabilities	\$247,699 69

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ..	\$557 14	Overdrafts and bills payable	\$6,000 00
Installment shares, dues....	29,212 74	Loans on mortgages and shares	119,170 00
Paid-up and prepaid shares, dues	20,500 00	Interest paid	1,846 45
Interest	15,083 72	Dues repaid, installment shares	12,563 98
Fines	23 49	Profits repaid, installment shares	2,941 43
Fees	129 70	Paid-up and prepaid shares, capital	2,300 00
Loans repaid	30,320 07	Paid-up and prepaid shares, dividends	2,706 83
Overdrafts and bills payable	58,000 00	Advances, ledger accounts..	682 83
Advances repaid, ledger accounts	929 54	Salaries	1,344 00
Total receipts	\$154,756 40	Taxes	115 00
		Other expenses	442 17
		All other disbursements ..	20 00
		Balance, cash in office and bank	4,623 71
		Total disbursements ..	\$154,756 40

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
44..	120	\$129 00	\$169 10	
46..	108	108 00	147 55	
48..	96	96 00	127 00	Dues plus
52	72	72 00	88 96	profits as
54..	60	60 00	71 59	per by-laws
56..	48	48 00	55 28	
60	36	36 00	40 02	
64	24	24 00	25 77	
68..	12	12 00	12 45	

No. 104—SAN FRANCISCO.

FIDELITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

Incorporated March 19, 1887. Fiscal year ended March 31, 1925.

Officers—Wm. A. Barlage, President; Jas. W. Harris, Vice President; Milton Marks, Attorney; William E. Bouton, Secretary.

Directors—Wm. A. Barlage, Jas. W. Harris, R. I. Whelan, E. T. Riley, Fred Boeken, Geo. H. Wilson, Chas. Rudolph, Fred T. Adams, Roy Block.

No. of series, 43. No. of members and investors, 410. No. of shares, 6455.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$50-300; on definite contract, \$384,683.11; on shares, \$13,080; on contract sales, \$4,958.81 -----	\$453,021 92	Installment shares, dues---	\$161,439 29
Arrearages, on shares, \$345; on interest, \$2,149.31-----	2,494 31	Installment shares, profits--	44,253 58
Cash, in office, \$2,015.63; in bank, \$3,802.59 -----	5,818 22	Paid-up and prepaid shares, capital -----	77,098 30
Real estate, owned-----	1,270 30	Advance payments -----	717 34
Advances, ledger accounts--	839 42	Overdrafts and bills payable	136,000 00
Total assets -----	\$463,444 17	Reserve and undivided profits -----	31,185 66
		Loans due and incomplete--	12,750 00
		Total liabilities -----	\$463,444 17

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,418 32	Overdrafts and bills payable	\$92,500 00
Installment shares, dues---	44,690 40	Loans on mortgages and shares -----	181,435 80
Paid-up and prepaid shares, dues -----	18,282 50	Interest paid -----	8,459 74
Interest -----	36,790 60	Dues repaid, installment shares -----	28,137 77
Fines -----	605 35	Profits repaid, installment shares -----	11,030 30
Fees -----	189 40	Paid-up and prepaid shares, capital -----	9,785 00
Loans repaid -----	122,830 00	Paid-up and prepaid shares, dividends -----	4,401 23
Overdrafts and bills payable	115,500 00	Advances, ledger accounts--	4,052 96
Advances repaid, ledger accounts -----	5,261 05	Real estate acquired-----	11,055 82
Real estate sold -----	13,438 05	Salaries -----	3,932 50
Total receipts -----	\$362,005 67	Taxes -----	250 60
		Other expenses -----	1,145 73
		Balance, cash in office and bank -----	5,818 22
		Total disbursements--	\$362,005 67

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
59-----	120	\$120 00	\$178 08	Dues plus
63-----	108	108 00	155 08	
67-----	96	96 00	133 24	profits as
71-----	84	84 00	112 56	
75-----	72	72 00	93 02	per by-laws
79-----	60	60 00	74 64	
83-----	48	48 00	57 40	
87-----	36	36 00	41 32	
91-----	24	24 00	26 40	
95-----	12	12 00	12 57	

No. 103—SAN FRANCISCO.

FRANKLIN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 995 Market Street, San Francisco.

Incorporated October 28, 1906. Fiscal year ended December 31, 1924.

Officers—Otto F. E. Burmeister, President; P. F. Rathjens, Vice President; Geo. Braun, Vice President; B. Fedde, Secretary.

Directors—Otto F. E. Burmeister, P. F. Rathjens, Geo. Braun, Adolf Becker, F. G. Eickhorst, H. Eggeling, Chas. Schlessinger, Chas. J. Vath, Wm. Wertsch.

No. of series, none. No. of members and investors, 587. No. of shares, 10,279.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$27,-		Installment shares, dues---	\$317,117 41
780; on definite contract,		Installment shares, profits--	32,350 87
\$224,742.71; on shares,		Advance payments -----	67 94
\$259.04 -----	\$352,781 75	Reserve and undivided	
Arrearages, on interest	2,010 76	profits -----	10,589 86
Cash, in office, \$1,499.86;		Loans due and incomplete--	10,112 00
in bank, \$13,881.21, -----	15,381 07		
Furniture and fixtures -----	1 00		
Advances, ledger accounts--	63 50		
Total assets -----	\$370,238 08	Total liabilities -----	\$370,238 08

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,301 42	Overdrafts and bills payable	\$34,000 00
Installment shares, dues---	\$4,468 45	Loans on mortgages and	
Interest -----	24,686 68	shares -----	121,863 00
Fees -----	362 69	Interest paid -----	549 48
Loans repaid -----	90,716 21	Dues repaid, installment	
Overdrafts and bills payable	34,000 00	shares -----	51,496 84
Advances repaid, ledger ac-		Profits repaid, installment	
counts -----	3,577 32	shares -----	10,137 59
Rents -----	150 00	Advances, ledger accounts--	3,193 10
		Salaries -----	4,101 00
		Taxes -----	456 16
		Other expenses -----	2,084 53
		Balance, cash in office and	
		bank -----	15,381 07
Total receipts -----	\$243,262 77	Total disbursements--	\$243,262 77

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 105—SAN FRANCISCO.

GLOBE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1203 Merchants Exchange Building, San Francisco.

Incorporated March 30, 1898. Fiscal year ended March 31, 1925.

Officers—Frank Otis, President; Joseph Nash, Vice President; Oliver Ellsworth, Attorney; R. F. Cassidy, Secretary.

Directors—Frank Otis, Joseph Nash, Frederick Birdsall, Oliver Ellsworth, W. D. Littleton, Thos. M. Patterson, M. R. Dempster, R. F. Cassidy, Edwin M. Otis.

No. of series, 27. No. of members and investors, 138. No. of shares, 5686.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$313,564.12; on shares, \$1,425 -----	\$314,989 12	Installment shares, dues--- Installment shares, profits--- Paid-up and prepaid shares, capital -----	\$40,657 20 11,675 00 64,200 00
Arrearages, on shares, \$296.05; on interest, \$636.72 -----	932 77	Paid-up and prepaid shares, dividends -----	2,568 00
Cash, in bank -----	790 70	Investment certificates, prin- cipal -----	142,700 00
Advances, ledger accounts---	128 00	Advance payments -----	984 25
		Overdrafts and bills payable Reserve and undivided profits -----	34,000 00 14,436 99
		Loans due and incomplete---	4,982 43
		All other liabilities, interest delinquent -----	636 72
Total assets -----	\$316,840 59	Total liabilities -----	\$316,840 59
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$11,560 43	Overdrafts and bills payable	\$24,000 00
Installment shares, dues---	10,802 00	Loans on mortgages and shares -----	129,773 29
Investment certificates -----	24,900 00	Interest paid -----	1,041 92
Interest -----	21,324 03	Dues repaid, installment shares -----	3,679 75
Fees -----	66 95	Profits repaid, installment shares -----	1,610 35
Loans repaid -----	57,975 82	Paid-up and prepaid shares, dividends -----	5,136 00
Overdrafts and bills payable All other receipts, repay- ment bonus -----	58,000 00 691 22	Investment certificates, prin- cipal -----	7,300 00
		Investment certificates, divi- dends -----	7,995 28
		Advances, ledger accounts---	128 00
		Salaries -----	2,380 00
		Taxes -----	200 00
		Other expenses -----	1,283 66
		All other disbursements---	1 50
		Balance, cash in office and bank -----	790 70
Total receipts -----	\$185,320 45	Total disbursements---	\$185,320 45

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
47-----	120	\$60 00	\$90 94	\$85 48
49-----	108	54 00	78 29	73 59
53-----	84	42 00	55 86	52 51
55-----	72	36 00	45 97	43 21
59-----	48	24 00	28 29	26 59
61-----	36	18 00	20 35	19 13
63-----	24	12 00	13 03	12 51
65-----	12	6 00	6 26	6 13

No. 106—SAN FRANCISCO.

HOME MUTUAL DEPOSIT LOAN COMPANY.

P. O. address, 282 Bush Street, San Francisco.

Incorporated December 2, 1885. Fiscal year ended December 31, 1924.

Officers—Geo. M. Mitchell, President; Geo. F. Lyon, Vice President; F. M. Greenwood, Vice President; Milo R. Robbins, Attorney; Chas. G. Hinds, Secretary.

Directors—Geo. M. Mitchell, Geo. F. Lyon, F. M. Greenwood, John Henderson, F. Dimmer, Chas. P. West, Frank A. Wilkie, Chas. G. Hinds.

No. of series, none. No. of members and investors, 759. No. of shares, 2675.

ASSETS.		LIABILITIES.	
Loans, on definite contract,		Guarantee stock, capital...	\$100,000 00
\$748,485.89; on shares,		Guarantee stock, surplus re-	
\$2,523.81; on contract		serve	14,014 94
sales, \$806.06	\$751,815 76	Installment shares, dues...	88,141 95
Arrearages, on interest....	971 83	Installment shares, profits...	18,576 47
Cash, in office, \$644.32; in		Paid-up and prepaid shares,	
bank, \$14,086.86	14,731 18	capital	109,400 00
Furniture and fixtures.....	1,228 12	Paid-up and prepaid shares,	
Advances, ledger accounts...	362 11	dividends	7,455 50
Other assets	56 00	Investment certificates, prin-	
		cipal	358,675 34
		Overdrafts and bills payable	33,000 00
		Reserve and undivided	
		profits	2,249 49
		Loans due and incomplete...	37,651 31
Total assets	\$769,165 00	Total liabilities	\$769,165 00

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report...	\$3,496 28	Overdrafts and bills payable	\$68,000 00
Installment shares, dues...	26,632 39	Loans on mortgages and	
Paid-up and prepaid shares,		shares	341,224 49
dues	31,100 00	Interest paid	991 14
Investment certificates	382,624 96	Dividends on guarantee	
Interest	50,656 06	stock	10,500 00
Fees	3,579 13	Dues repaid, installment	
Loans repaid	161,600 12	shares	5,238 50
Overdrafts and bills payable	76,000 00	Profits repaid, installment	
Advances repaid, ledger ac-		shares	3,382 11
counts	5,621 39	Paid-up and prepaid shares,	
Real estate sold	600 00	capital	12,700 00
Rents	810 00	Paid-up and prepaid shares,	
		dividends	5,732 00
		Investment certificates, prin-	
		cipal	242,470 81
		Investment certificates, divi-	
		dends	17,701 87
		Advances, ledger accounts...	5,306 75
		Salaries	3,532 50
		Taxes	1,260 09
		Other expenses	9,851 22
		All other disbursements,	
		office outfit	97 67
		Balance, cash in office and	
		bank	14,731 18
Total receipts	\$742,720 33	Total disbursements...	\$742,720 33

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 107—SAN FRANCISCO.

MECHANICS BUILDING AND LOAN ASSOCIATION.

P. O. address. 255 Montgomery Street, San Francisco.

Incorporated January 6, 1891. Fiscal year ended December 31, 1924.

Officers—John P. Fraser, President; Edward Peabody, Vice President; Milton Marks, Attorney; William E. Bouton, Secretary.

Directors—John P. Fraser, Edward Peabody, T. K. Stateler, E. Schwerin, R. J. Thompson, L. R. Podesta, R. Martinoni, F. Fillmore, S. E. Benko.

No. of series, 37. No. of members and investors, 97. No. of shares, 1370.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$9,350; on definite con- tract, \$92,449.64; on shares, \$1,250	\$103,049 64	Installment shares, dues---	\$40,377 40
Arrearages, on interest	4 31	Installment shares, profits	11,525 74
Cash, in office, \$429.59; in bank, \$5,066.64	5,496 23	Paid-up and prepaid shares, capital	18,600 00
Advances, ledger accounts	18 99	Advance payments	194 44
		Overdrafts and bills payable	26,000 00
		Reserve and undivided profits	8,309 00
		Loans due and incomplete	3,500 00
		All other liabilities, suspense	62 50
Total assets	\$108,569 17	Total liabilities	\$108,569 17

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$1,249 20	Overdrafts and bills payable	\$25,250 00
Installment shares, dues	10,061 30	Loans on mortgages and shares	49,490 00
Paid-up and prepaid shares, dues	10,800 00	Interest paid	1,802 10
Interest	8,141 93	Dues repaid, installment shares	12,046 75
Fines	107 07	Profits repaid, installment shares	2,059 58
Fees	31 80	Paid-up and prepaid shares, capital	4,600 00
Loans repaid	43,254 00	Paid-up and prepaid shares, dividends	961 35
Overdrafts and bills payable	30,000 00	Advances, ledger accounts	127 50
Advances repaid, ledger ac- counts	108 51	Salaries	1,293 00
		Taxes	67 00
		Other expenses	560 30
		Balance, cash in office and bank	5,496 23
Total receipts	\$103,753 81	Total disbursements	\$103,753 81

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
52	120	\$120 00	\$170 82	
56	108	108 00	149 26	Dues plus
60	96	96 00	128 59	
64	84	84 00	108 99	profits as
68	72	72 00	90 39	
72	60	60 00	72 81	per by-laws
75	48	48 00	56 23	
79	36	36 00	40 66	
83	24	24 00	26 10	
87	12	12 00	12 50	

No. 108—SAN FRANCISCO.

MISSION BUILDING AND LOAN ASSOCIATION.

P. O. address, 3210 Twenty-second Street, San Francisco.

Incorporated October 25, 1923. Fiscal year ended December 31, 1924.

Officers—F. S. Pyle, President; John Punnicliffe, Vice President; W. G. McDairmid, Secretary and Treasurer; R. L. Husted, Attorney.

Directors—F. S. Pyle, John Punnicliffe, R. L. Husted, I. R. Lunt, L. W. Jenkins, E. J. McEvoy, W. G. McDairmid.

No. of series, none. No. of members and investors, 384. No. of shares, 464.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$42,135 99	Guarantee stock, capital	\$25,175 00
Cash, in office, \$1,337.46;		Installment shares, dues	675 60
in bank, \$1,279.84	2,617 30	Installment shares, profits	25 60
Furniture and fixtures	463 05	Investment certificates, principal	12,056 26
Advances, ledger accounts	281 52	Investment certificates, dividends	247 28
Other assets, advertising, savings banks, etc.	1,125 35	Loans due and incomplete	8,443 47
Total assets	\$46,623 21	Total liabilities	\$46,623 21

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$25,175 00	Loans on mortgages and shares	\$38,406 53
Installment shares, dues	675 60	Dividends on guarantee stock	1,063 07
Investment certificates	17,352 07	Investment certificates, principal	5,295 81
Interest	1,493 12	Investment certificates, dividends	5 93
Premiums on stock	2,500 00	Advances, ledger accounts	2,556 22
Fees	1,198 81	Salaries	688 20
Overdrafts and bills payable	4,714 01	Taxes	8 00
Advances repaid, ledger accounts	2,274 70	Other expenses	3,900 30
All other receipts, attorney fees, etc.	200 00	All other disbursements, office fixtures, etc.	1,041 95
Total receipts	\$55,583 31	Balance, cash in office and bank	2,617 30
		Total disbursements	\$55,583 31

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 109—SAN FRANCISCO.

NORTHERN CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 664 Mills Building, San Francisco.

Incorporated October 6, 1911. Fiscal year ended December 31, 1924.

Officers—S. C. Symon, President; Wm. Muir, Vice President; C. E. Johnston, Vice President; R. H. Cross, Attorney; W. E. Bouton, Secretary.

Directors—S. C. Symon, Wm. Muir, C. E. Johnston, Wm. E. Bouton, J. B. Symon, D. W. Johnston, J. C. Symon.

No. of series, none. No. of members and investors, 446. No. of shares, 2077.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$1,000; on definite con- tract, \$424,424.22; on shares, \$900 -----	\$426,414 22	Guarantee stock, capital---	\$50,000 00
Cash, in office, \$50; in bank, \$2,202.65 -----	2,252 65	Guarantee stock, surplus re- serve -----	6,550 00
Furniture and fixtures-----	1,735 00	Installment shares, dues---	12,732 96
Advances, ledger accounts---	3,849 32	Installment shares, profits---	950 65
Bonds owned -----	2,000 00	Investment certificates, prin- cipal -----	265,840 67
Other assets, unexpended ad- vertising, etc. -----	3,450 00	Investment certificates, divi- dends -----	12,342 07
		Advance payments on shares and certificates---	11,083 44
		Overdrafts and bills payable	43,000 00
		Reserve and undivided profits -----	1 05
		Loans due and incomplete---	35,158 19
		Sundry ledger accounts---	292 16
		All other liabilities, unpaid dividends -----	1,750 00
Total assets -----	\$439,701 19	Total liabilities -----	\$439,701 19

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,158 12	Overdrafts and bills payable	\$147,100 00
Installment shares, dues---	6,412 26	Loans on mortgages and shares -----	202,793 03
Investment certificates ----	176,578 12	Interest paid -----	1,396 86
Interest -----	30,261 65	Dividends on guarantee stock -----	3,750 00
Fines -----	137 44	Dues repaid, installment shares -----	1,462 30
Fees -----	1,714 36	Profits repaid, installment shares -----	55 67
Loans repaid -----	84,330 01	Investment certificates, prin- cipal -----	72,117 23
Overdrafts and bills payable	136,600 00	Investment certificates, divi- dends -----	7,659 36
Advances repaid, ledger ac- counts -----	76,812 81	Advances, ledger accounts---	64,480 86
Bonds sold -----	2,001 85	Bonds purchased -----	4,001 85
All other receipts, office fix- tures -----	127 50	Salaries -----	4,846 00
		Taxes -----	737 13
		Other expenses -----	7,003 92
		All other disbursements, office fixtures -----	477 26
		Balance, cash in office and bank -----	2,252 65
Total receipts -----	\$520,134 12	Total disbursements--	\$520,134 12

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 110—SAN FRANCISCO.

OCCIDENTAL LOAN ASSOCIATION.

P. O. address, 1150 Divisadero Street, San Francisco.

Incorporated August 26, 1885. Fiscal year ended September 2, 1924.

Officers—S. Campbell, President; H. Dederky, Vice President; L. E. Morris, Attorney; B. M. Gunzburger, Secretary.

Directors—S. Campbell, H. Dederky, P. N. Williams, F. R. Dann, Leon E. Morris, J. A. Wallacker, H. L. Gunzberger, M. M. Williams, B. M. Gunzburger.

No. of series, 20. No. of members and investors, 104. No. of shares 648.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$27,-		Guarantee stock, capital---	\$20,000 00
280; on ledger loans, \$53,-		Installment shares, dues---	42,950 00
124.94; on contract sales,		Installment shares, profits---	13,819 28
\$31,792.31 -----	\$112,197 25	Paid-up and matured pre-	
Arrearages, on shares, \$916;		paid shares, capital-----	28,639 62
on interest, \$2,718.54; on		Overdrafts and bills payable	2,000 00
premium, \$748.02 -----	4,382 56	Reserve and undivided	
Cash, in office, \$338.93; in		profits -----	14,519 53
bank, \$7,470.64 -----	7,809 57	Sundry ledger accounts-----	77 02
Advances, ledger accounts---	5,877 99	All other liabilities, real	
		estate suspense -----	8,261 92
Total assets -----	\$130,267 37	Total liabilities -----	\$130,267 37

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$975 14	Loans on mortgages and	
Installment shares, dues---	8,211 00	shares -----	\$23,506 93
Paid-up and matured pre-		Interest paid -----	1,940 66
paid shares, dues-----	14,309 38	Dues repaid, installment	
Interest -----	9,801 44	shares -----	17,559 00
Premiums -----	1,536 35	Profits repaid, installment	
Fees -----	3 50	shares -----	7,139 27
Loans repaid -----	40,572 77	Paid-up and matured pre-	
Overdrafts and bills payable	2,000 00	paid shares, capital-----	19,519 44
Advances repaid, ledger ac-		Advances, ledger accounts---	2,306 02
counts -----	1,485 88	Real estate acquired-----	10,061 73
Real estate sold -----	10,661 63	Salaries -----	3,660 00
Rents -----	39 00	Taxes -----	724 15
All other receipts, real		Other expenses -----	612 07
estate suspense -----	5,842 75	Balance, cash in office and	
		bank -----	7,809 57
Total receipts -----	\$95,438 84	Total disbursements---	\$95,438 84

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30	120	\$120 00	\$166 61	\$154 95
31	108	108 00	144 64	133 64
32	96	96 00	124 25	114 36
33	84	84 00	105 17	96 70
34	72	72 00	87 28	80 40
35	48	48 00	54 65	51 32
36	36	36 00	39 75	37 87
37	24	24 00	25 70	24 85
38	12	12 00	12 45	12 22

No. 111—SAN FRANCISCO.

PACIFIC STATES SAVINGS AND LOAN COMPANY.

P. O. address, 550 California Street, San Francisco.

Incorporated June 14, 1889. Fiscal year ended December 31, 1924.

Officers—Ferd Reis, Jr., President; Geo. W. Pardy, Vice President; Oliver Dibble, Attorney; W. S. Pardy, Secretary.

Directors—Ferd Reis, Jr., Geo. W. Pardy, H. C. Mercer, E. A. Stent, W. S. Pardy.

No. of series, none. No. of members and investors, 5860. No. of shares, 3693.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$32,-		Paid-up and prepaid shares,	
740.93; on definite con-		capital -----	\$263,783 00
tract, \$2,684,820.88; on		Paid-up and prepaid shares,	
shares, \$6.432 -----	\$2,723,993 81	dividends -----	19,783 67
Arrearages, on interest -----	17,666 95	Investment certificates, prin-	
Cash, in office, \$4,262.71; in		cipal -----	2,177,365 30
bank, \$75,801.45 -----	80,064 16	Investment certificates, divi-	
Real estate, owned (office		dends -----	332,686 14
building, \$86,925.66) -----	242,218 46	Reserve and undivided	
Furniture and fixtures -----	604 64	profits -----	302,643 59
Advances, ledger accounts -----	8,282 82	Loans due and incomplete -----	47,064 37
Bonds owned -----	39,187 50	Sundry ledger accounts -----	6,924 99
Other assets -----	49,319 74	All other liabilities -----	11,087 02
Total assets -----	\$3,161,338 08	Total liabilities -----	\$3,161,338 08

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$59,468 65	Loans on mortgages and	
Investment certificates ---	792,876 52	shares -----	\$1,090,204 97
Interest -----	240,002 89	Interest and discount -----	1,214 59
Fees -----	1,251 00	Paid-up and prepaid shares,	
Loans repaid -----	728,448 20	dividends -----	23,740 47
Advances repaid, ledger ac-		Investment certificates, prin-	
counts -----	58,999 00	cipal -----	456,665 62
Real estate sold -----	1,259 34	Investment certificates, divi-	
Bonds sold -----	74,286 97	dends -----	90,976 59
Rents -----	18,690 12	Advances, ledger accounts -----	58,761 65
All other receipts, real		Real estate acquired -----	94,795 42
estate suspense, net -----	18,588 56	Bonds purchased -----	25,486 97
Total receipts -----	\$1,993,871 25	Salaries -----	8,400 00
		Taxes -----	14,386 68
		Other expenses -----	44,573 36
		All other disbursements,	
		office building, etc. -----	4,600 77
		Balance, cash in office and	
		bank -----	80,064 16
		Total disbursements -----	\$1,993,871 25

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 112—SAN FRANCISCO.

PROGRESS MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

Incorporated December 31, 1894. Fiscal year ended December 31, 1925.

Officers—Irring F. Moulton, President; E. L. Barry, Vice President; Eugene W. Levy, Attorney; N. Steinberger, Secretary.

Directors—Irring F. Moulton, E. L. Barry, E. W. Levy, E. D. Oakley, John Reid, Jr., Isidor Selig, L. Ulfelder.

No. of series, 10. No. of members and investors, 172. No. of shares, 1332.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$72,625.25; on shares, \$920 -----	\$73,545 25	Installment shares, dues....	\$30,230 40
Arrearages on shares, \$5.70; on interest, \$64.79 -----	70 49	Installment shares, profits....	5,834 96
Cash, in bank -----	2,201 27	Paid-up and prepaid shares, capital -----	13,800 00
Advances, ledger accounts....	34 50	Overdrafts and bills payable	23,500 00
Total assets -----	\$75,851 51	Reserve and undivided profits -----	2,486 15
		Total liabilities -----	\$75,851 51

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$2,095 31	Overdrafts and bills payable	\$64,500 00
Installment shares, dues....	10,707 50	Loans on mortgages and shares -----	22,920 00
Paid-up and prepaid shares, dues -----	4,000 00	Interest paid -----	1,463 74
Investment certificates -----	1,000 00	Dues repaid, installment shares -----	10,844 20
Interest -----	5,368 95	Profits repaid, installment shares -----	2,497 36
Fines -----	45 32	Paid-up and prepaid shares, dividends -----	650 16
Fees -----	51 50	Investment certificates, prin- cipal -----	1,000 00
Loans repaid -----	18,094 71	Advances, ledger accounts....	23 20
Overdrafts and bills payable	66,000 00	Salaries -----	1,622 00
Advances repaid, ledger ac- counts -----	45 00	Taxes -----	59 16
Total receipts -----	\$108,008 29	Other expenses -----	227 20
		Balance, cash in office and bank -----	2,201 27
		Total disbursements....	\$108,008 29

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
21	120	\$120 00	\$160 13	\$157 50
23	96	96 00	120 93	118 00
24	84	84 00	102 90	100 00
25	72	72 00	85 76	82 50
26	60	60 00	69 52	67 50
27	48	48 00	54 12	52 75
28	36	36 00	39 44	38 50
29	24	24 00	25 52	25 00
30	12	12 00	12 39	12 25

No. 113—SAN FRANCISCO.

PROVIDENT MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

Incorporated September 24, 1887. Fiscal year ended September 30, 1924.

Officers—Irring F. Moulton, President; Isidor Selig, Vice President; N. Steinberger, Secretary; Frank Otis, Attorney.

Directors—Irring F. Moulton, Isidor Selig, Frank Otis, Wm. N. Rolph, John Reid, Jr., Ira Kahn, Stanley Kelly, Alfred J. Brandenstein, N. Steinberger.

No. of series, 11. No. of members and investors, 357. No. of shares, 4877.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$338,442.04; on shares, \$2,000 -----	\$340,442 04	Installment shares, dues ---	\$149,384 40
Arrearages, on shares, \$69.40; on interest, \$721.01 -----	790 41	Installment shares, profits ---	39,208 63
Cash, in bank -----	4,690 06	Paid-up and prepaid shares, capital -----	41,600 00
Real estate, owned -----	1,743 07	Investment certificates, prin- cipal -----	20,000 00
Furniture and fixtures -----	200 00	Overdrafts and bills payable	65,500 00
Advances, ledger accounts ---	176 20	Reserve and undivided profits -----	12,650 34
		Loans due and incomplete ---	18,977 40
		All other liabilities -----	721 01
Total assets -----	\$348,041 78	Total liabilities -----	\$348,041 78

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$3,207 21	Overdrafts and bills payable	\$123,000 00
Installment shares, dues ---	34,507 70	Loans on mortgages and shares -----	158,192 52
Paid-up and prepaid shares, dues -----	12,200 00	Interest paid -----	3,498 98
Investment certificates ---	20,000 00	Dues repaid, installment shares -----	17,150 10
Interest -----	23,686 69	Profits repaid, installment shares -----	6,188 57
Fines -----	78 55	Paid-up and prepaid shares, capital -----	1,000 00
Fees -----	123 70	Paid-up and prepaid shares, dividends -----	2,299 23
Loans repaid -----	92,940 71	Investment certificates, divi- dends -----	563 29
Overdrafts and bills payable	135,000 00	Advances, ledger accounts ---	691 36
Advances repaid, ledger ac- counts -----	604 26	Real estate acquired -----	50 08
All other receipts -----	150 00	Salaries -----	3,845 00
		Taxes -----	223 78
		Other expenses -----	824 95
		All other disbursements ---	280 90
		Balance, cash in office and bank -----	4,690 06
Total receipts -----	\$322,498 82	Total disbursements ---	\$322,498 82

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30 -----	120	\$120 00	\$169 98	\$168 00
31 -----	108	108 00	147 62	145 00
32 -----	96	96 00	126 68	122 50
33 -----	84	84 00	107 07	101 60
34 -----	72	72 00	88 69	83 75
35 -----	60	60 00	71 46	67 50
36 -----	48	48 00	55 25	52 80
37 -----	36	36 00	40 04	38 70
38 -----	24	24 00	25 77	25 20
39 -----	12	12 00	12 45	12 25

No. 114—SAN FRANCISCO.

SAN FRANCISCO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1432 Quesada Avenue, San Francisco.

Incorporated April 30, 1923. Fiscal year ended December 31, 1924.

Officers—F. H. Roberts, President; L. R. Roberts, Vice President; D. A. Steinbaugh, Secretary; B. Grant Taylor, Treasurer.

Directors—F. H. Roberts, L. R. Roberts, B. Grant Taylor, Louis Queirolo, D. A. Steinbaugh.

No. of series, none. No. of members and investors, 160. No. of shares, 1579.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$126,020 65	Guarantee stock, capital	\$15,000 00
Cash, in bank	1,225 45	Installment shares, dues	12,493 84
Furniture and fixtures	225 00	Installment shares, profits	519 21
Other assets	20 88	Paid-up and prepaid shares, capital	2,600 00
		Paid-up and prepaid shares, dividends	208 00
		Investment certificates, principal	84,259 48
		Investment certificates, dividends	6,826 67
		Overdrafts and bills payable	2,900 00
		Reserve and undivided profits	2,684 78
Total assets	\$127,491 98	Total liabilities	\$127,491 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$40 87	Overdrafts and bills payable	\$14,690 00
Installment shares, dues	11,971 05	Loans on mortgages and shares	69,241 21
Investment certificates	35,837 84	Interest paid	108 13
Interest	9,808 48	Dues repaid, installment shares	2,429 21
Fines	23 62	Profits repaid, installment shares	2 30
Fees	234 50	Investment certificates, principal	10,132 14
Loans repaid	25,706 15	Investment certificates, dividends	8 65
Overdrafts and bills payable	15,400 00	Advances, ledger accounts	6,793 00
Advances repaid, ledger accounts	6,700 00	Salaries	610 00
All other receipts	263 90	Taxes	70 00
		Other expenses	455 38
		All other disbursements	220 94
		Balance, cash in office and bank	1,225 45
Total receipts	\$105,986 41	Total disbursements	\$105,986 41

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 115—SAN FRANCISCO.

STANDARD BUILDING AND LOAN ASSOCIATION.

P. O. address, 176 Sutter Street, San Francisco.

Incorporated October 24, 1924. Fiscal year ended June 30, 1925.

Officers—R. F. Chilcott, President; A. H. Kahn, Vice President; Jno. D. Willard, Attorney; A. S. Hubbard, Treasurer; H. A. Bewley, Secretary.

Directors—R. F. Chilcott, A. H. Kahn, H. A. Bewley, P. M. Brock, A. S. Hubbard, John D. Willard, J. W. Coleberd.

No. of series, none. No. of members and investors, 195. No. of shares, 148.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$15,667 53	Guarantee stock, capital	\$13,200 00
Cash, in office, \$35; in bank, \$5,533 41	5,568 41	Installment shares, dues	31 00
Furniture and fixtures	546 93	Investment certificates, principal	6,858 46
Advances, ledger accounts	499 00	Investment certificates, dividends	83 11
		Reserve and undivided profits	1,278 75
		Loans due and incomplete	830 55
Total assets	\$22,281 87	Total liabilities	\$22,281 87

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$13,200 00	Overdrafts and bills payable	\$1,750 00
Installment shares, dues	43 00	Loans on mortgages and shares	27,756 45
Investment certificates	7,014 64	Dues repaid, installment shares	12 00
Interest	491 67	Investment certificates, principal	156 18
Premiums	326 00	Advances, ledger accounts	970 50
Fees	3,667 00	Salaries	1,105 00
Loans repaid	12,919 47	Taxes	23 78
Overdrafts and bills payable	1,750 00	Other expenses	5,294 03
Advances repaid, ledger accounts	471 50	All other disbursements, office fixtures	546 93
All other receipts, guarantee stock premium	3,300 00	Balance, cash in office and bank	5,568 41
Total receipts	\$43,183 28	Total disbursements	\$43,183 28

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 116—SAN FRANCISCO.

UNION BUILDING AND LOAN ASSOCIATION.

P. O. address, 39 Montgomery Street, San Francisco.

Incorporated January 22, 1924. Fiscal year ended December 31, 1924.

Officers—Geo. L. Leonard, President; C. E. Holt, Vice President; J. H. Morris, Attorney; E. A. Ricks, Secretary-Treasurer.

Directors—Geo. L. Leonard, C. E. Holt, M. J. Conboy, J. H. Morris, E. A. Ricks.

No. of series, none. No. of members and investors, 1200. No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$53,392 06	Guarantee stock, capital	\$25,000 00
Cash, in bank	769 08	Installment shares, dues	4,114 14
Furniture and fixtures	3,359 17	Installment shares, profits	59 52
Advances, ledger accounts	852 00	Investment certificates, principal	26,868 78
		Investment certificates, dividends	397 66
		Reserve and undivided profits	334 06
		Loans due and incomplete	1,532 43
		Sundry ledger accounts	65 72
Total assets	\$58,372 31	Total liabilities	\$58,372 31

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$25,000 00	Loans on mortgages and shares	\$65,082 57
Installment shares, dues	6,735 32	Dues repaid, installment shares	2,621 18
Investment certificates	31,583 58	Paid-up and prepaid shares, dividends	50 00
Interest	981 04	Investment certificates, principal	4,714 80
Premiums	554 50	Investment certificates, dividends	3 48
Loans repaid	13,222 94	Advances, ledger accounts	852 00
Advances repaid, ledger accounts	65 72	Salaries	3,210 00
All other receipts, bonus	7,500 00	Taxes	24 00
Total receipts	\$85,643 10	Other expenses	4,956 82
		All other disbursements, office fixtures	3,359 17
		Balance, cash in office and bank	769 08
		Total disbursements	\$85,643 10

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 117—SAN FRANCISCO.

WESTERN LOAN ASSOCIATION.

P. O. address, 1150 Divisadero Street, San Francisco.

Incorporated November 12, 1886. Fiscal year ended March 16, 1925.

Officers—F. R. Dann, President; P. N. Williams, Vice President; Leon E. Morris, Attorney; B. M. Gunzburger, Secretary.

Directors—F. R. Dann, P. N. Williams, S. Campbell, J. A. Wallacker, J. Dederky, Jr., Leon E. Morris, E. H. Rixford, M. M. Williams, B. M. Gunzburger.

No. of series, 24. No. of members and investors, 169. No. of shares, 811.

ASSETS.		LIABILITIES.	
Loans, on mortgages,		Guarantee stock, capital---	\$30,000 00
\$39,025; on definite contract,		Installment shares, dues---	54,190 00
\$97,354.96; on contract sales,	\$26,545.12	Installment shares, profits---	18,803 84
	\$162,925 08	Reserve and undivided profits	29,680 34
Arrearages, on shares, \$402; on interest, \$175.37; on fines, \$71.99	649 36	Sundry ledger accounts, matured shares	55,102 46
Cash, in office, \$146.85; in bank, \$17,702.32	17,849 17		
Real estate, owned	50 00		
Advances, ledger accounts	6,303 03		
Total assets	\$187,776 64	Total liabilities	\$187,776 64

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$493 49	Overdrafts and bills payable	\$7,800 00
Installment shares, dues---	8,333 00	Loans on mortgages and shares	36,531 49
Interest	14,759 85	Interest paid	2,935 28
Premiums	1,906 01	Dues repaid installment shares	7,806 00
Fees	1 00	Profits repaid, installment shares	2,715 68
Loans repaid	39,133 40	Advances, ledger accounts---	3,765 82
Overdrafts and bills payable	7,000 00	Real estate acquired	7,310 83
Advances repaid, ledger accounts	4,863 70	Salaries	3,600 00
Real estate sold	7,450 00	Taxes	343 98
Rents	624 97	Other expenses	729 78
All other receipts	7,343 91	All other disbursements, real estate expense, etc---	521 30
Total receipts	\$91,909 33	Balance, cash in office and bank	17,849 17
		Total disbursements--	\$91,909 33

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30	112	\$112 00	\$157 09	\$145 81
31	100	100 00	135 48	124 83
32	88	88 00	115 31	105 75
33	76	76 00	96 34	88 20
34	64	64 00	79 63	72 59
36	48	48 00	56 10	52 05
37	36	36 00	40 55	38 27
38	24	24 00	26 04	25 02
39	12	12 00	12 52	12 26

No. 120—SAN JOSE.

CALIFORNIA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 248 S. First Street, San Jose.

Incorporated March 12, 1889. Fiscal year ended December 31, 1924.

Officers—Geo. E. Graft, President; V. J. LaMotte, Vice President and General Manager; Chas. M. O'Brien, Vice President; W. B. Rice, Secretary; Jones & Boalt, Attorneys.

Directors—Geo. E. Graft, Chas. M. O'Brien, Dean Park, Frank H. Babb, G. W. Campbell, Herbert C. Jones, John D. Crummev, W. B. Rice.

No. of series, none. No. of members and investors, 7448. No. of shares, 14,922.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$6,856,364.43; on shares, \$62,764.29; on contract sales, \$22,896.36 -----	\$6,942,025 08	Guarantee stock, capital---	\$200,000 00
Cash, in office, \$150; in bank, \$140,210.14 -----	140,360 14	Guarantee stock, surplus reserve -----	68 285 12
Real estate, owned, office building -----	79,354 56	Installment shares, dues ---	812,206 22
Furniture and fixtures-----	4,098 42	Installment shares, profits---	211,847 14
Advances, ledger accounts---	2,422 73	Paid-up and prepaid shares, capital -----	1,971,520 00
Bonds owned -----	62,620 00	Paid-up and prepaid shares, dividends -----	13,610 02
Other assets -----	713 46	Investment certificates, prin- cipal -----	2,792,035 06
		Investment certificates, divi- dends -----	65,699 90
		Overdrafts and bills payable	170,000 00
		Reserve and undivided profits -----	178 698 58
		Loans due and incomplete---	612,895 43
		Sundry ledger accounts---	6,704 52
		All other liabilities, divi- dends unpaid -----	128,092 40
Total assets -----	\$7,231,594 39	Total liabilities -----	\$7,231,594 39
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$126,025 96	Overdrafts and bills payable	\$25,000 00
Guarantee stock -----	200,000 00	Loans on mortgages and shares -----	3,120,347 00
Installment shares, dues ---	998,666 27	Interest paid -----	37 50
Paid-up and prepaid shares, dues -----	456,300 00	Dividends on guarantee stock -----	35,000 00
Investment certificates ---	3,389,602 44	Dues repaid, installment shares -----	2,143,020 16
Interest -----	502,392 91	Profits repaid, installment shares -----	13,693 05
Fines -----	3,111 50	Paid-up and prepaid shares, capital -----	791,645 00
Fees -----	3,184 00	Paid-up and prepaid shares, dividends -----	133,142 13
Loans repaid -----	1,649,246 19	Investment certificates, prin- cipal -----	1,003,204 17
Overdrafts and bills payable	170,000 00	Investment certificates, divi- dends -----	28,828 40
Advances repaid, ledger ac- counts -----	3,682 23	Real estate acquired -----	34,856 21
Real estate sold -----	34,558 96	Bonds purchased -----	84,317 97
Bonds sold -----	99,235 64	Salaries -----	36,847 01
		Taxes -----	5,354 85
		Other expenses -----	15,718 71
		All other disbursements ---	24,633 80
		Balance, cash in office and bank -----	140,360 14
Total receipts -----	\$7,636,006 10	Total disbursements -----	\$7,636,006 10

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.
 Dayton plan.
 Dues \$1 per share per month.
 Dividend, last fiscal year, 8 per cent.
 Book value, dues plus dividend.
 Withdrawal value, full book value.

No. 118—SAN JOSE.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 94 N. First Street, San Jose.

Incorporated June 3, 1919. Fiscal year ended June 30, 1925.

Officers—W. M. Sontheimer, President; U. A. Sontheimer, Vice President and Attorney; W. R. Frost, Secretary.

Directors—W. M. Sontheimer, U. A. Sontheimer, H. S. Kittredge, S. E. Johnson, J. Q. Patton.

No. of series, none. No. of members and investors, 2548. No. of shares, 2000.

ASSETS.		LIABILITIES.	
Loans, on definite contract,		Guarantee stock, capital—	\$200,000 00
\$3,247,106.11; on shares,		Guarantee stock, surplus	
\$9,585 -----	\$3,256,691 11	reserve -----	10,000 00
Arrearages, on interest----	18,823 35	Investment certificates, principal -----	2,561,463 66
Cash, in bank -----	5,974 31	Investment certificates, dividends -----	215,391 94
Real estate, owned (office building, \$73,865.69) ----	82,565 69	Advance payments -----	184 31
Furniture and fixtures -----	2,000 00	Overdrafts and bills payable -----	133,750 00
Advances, ledger accounts----	4,206 25	Reserve and undivided profits -----	34,328 71
Other assets -----	1,800 00	Loans due and incomplete--	213,723 60
		Sundry ledger accounts ---	3,218 49
Total assets -----	\$3,372,060 71	Total liabilities -----	\$3,372,060 71
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$68,306 78	Overdrafts and bills payable	\$110,000 00
Guarantee stock -----	25,000 00	Loans on mortgages and shares -----	1,592,636 69
Investment certificates ---	1,645,911 09	Interest paid -----	3,007 71
Interest -----	239,404 43	Dividends on guarantee stock -----	31,041 64
Premiums -----	2,370 90	Investment certificates, principal -----	939,034 81
Fees -----	12,606 10	Investment certificates, dividends -----	70,775 44
Loans repaid -----	660,486 94	Advances, ledger accounts -	13,947 74
Overdrafts and bills payable	185,000 00	Real estate acquired -----	30,089 92
Advances repaid, ledger accounts -----	14,201 91	Bonds purchased -----	4,600 00
Real estate sold -----	14,433 81	Salaries -----	23,041 00
Bonds sold -----	4,600 00	Taxes -----	8,455 97
Rents -----	3,937 50	Other expenses -----	39,336 86
All other receipts -----	66 18	All other disbursements----	4,383 55
		Balance, cash in office and bank -----	5,974 31
Total receipts -----	\$2,876,325 64	Total disbursements--	\$2,876,325 64

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 119—SAN JOSE.

HOME OWNERS BUILDING AND LOAN ASSOCIATION.

P. O. address, 32 West San Antonio Street, San Jose.

Incorporated August 21, 1919. Fiscal year ended December 31, 1924.

Officers—R. O. Summers, President; J. A. Wagner, Vice President; L. H. Walker, Attorney; Roley S. Kooser, Secretary.

Directors—R. O. Summers, J. A. Wagner, W. F. Serpa, F. W. Wilmer, J. M. Zollars, E. L. Wolfe, Roley S. Kooser.

No. of series, none. No. of members and investors, 105. No. of shares, 398.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$64,697 47	Guarantee stock, capital	\$10,000 00
Cash, in office, \$1,625.27;		Guarantee stock, surplus	
in bank, \$2,981.26	4,606 53	reserve	300 00
Furniture and fixtures	656 95	Installment shares, dues	198 68
Other assets	756 50	Investment certificates, principal	56,640 98
		Reserve and undivided profits	2,176 22
		Loans due and incomplete	1,401 57
Total assets	\$70,717.45	Total liabilities	\$70,717 45
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$224 91	Overdrafts and bills payable	\$8,719 02
Installment shares, dues	49 68	Loans on mortgages and shares	21,155 62
Investment certificates	20,455 81	Interest paid	63 70
Interest	5,514 31	Dividends on guarantee stock	510 00
Loans repaid	5,763 47	Investment certificates, dividends	2,718 99
Overdrafts and bills payable	8,500 00	Advances, ledger accounts	24 00
		Salaries	900 00
		Taxes	60 30
		Other expenses	1,154 57
		All other disbursements, office outfit	595 45
		Balance, cash in office and bank	4,606 53
Total receipts	\$40,508 18	Total disbursements	\$40,508 18

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 121—SAN JOSE.

NUCLEUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 12 N. First Street, San Jose.

Incorporated March 26, 1889. Fiscal year ended April 7, 1925.

Officers—Louis Sonniksen, President; Jos. R. Ryland, Vice President; J. L. Miller, Attorney; C. H. Johnson, Secretary.

Directors—Louis Sonniksen, Jos. R. Ryland, C. H. Johnson, Chester Herold, Robert H. Borchers, Karl Stull.

No. of series, none. No. of members and investors, 1118. No. of shares, 18,781.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$1,637,576.67; on shares, \$506 -----	\$1,638,082 67	Installment shares, dues ---	\$1,518,046 78
Arrearages, on interest -----	1,248 68	Installment shares, profits ---	126,885 88
Cash in office, \$5,987.39; in bank, \$14,026.02 -----	20,013 41	Reserve and undivided profits -----	40,111 12
Furniture and fixtures -----	800 00	Loans due and incomplete	125,400 98
Bonds owned, U. S. -----	30,300 00		
Other assets, bank certifi- cates of deposit -----	120,000 00		
Total assets -----	\$1,810,444 76	Total liabilities -----	\$1,810,444 76

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$16,829 83	Loans on mortgages and shares -----	\$685,783 44
Installment shares, dues---	955,808 79	Dues repaid, installment shares -----	571,115 27
Interest -----	105,894 23	Profits repaid, installment shares -----	58,845 08
Loans repaid -----	357,765 62	Paid-up and prepaid shares, capital -----	2,200 00
Advances repaid, ledger ac- counts -----	149 25	Paid-up and prepaid shares, dividends -----	60 00
Bonds sold -----	165,150 00	Advances, ledger accounts---	113 00
		Bonds purchased -----	167,850 00
		Salaries -----	9,910 00
		Taxes -----	1,242 95
		Other expenses -----	4,099 07
		All other disbursements, bank certificates of deposit, etc. -----	80,365 50
		Balance, cash in office and bank -----	20,013 41
Total receipts -----	\$1,601,597 72	Total disbursements---	\$1,601,597 72

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 122—SAN JOSE.

SAN JOSE BUILDING AND LOAN ASSOCIATION.

P. O. address, 79 W. Santa Clara Street, San Jose.

Incorporated January 30, 1885. Fiscal year ended December 31, 1924.

Officers—V. Koch, President; J. M. Pitman, Vice President; Allen Rudolph, Secretary; Johnston and Johnston, Attorneys.

Directors—V. Koch, J. M. Pitman, B. E. Moreland, A. E. Holmes, C. N. Richmond.

No. of series, none. No. of members and investors, 4663. No. of shares, 60,100.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$164,411.67; on definite contract, \$4,304,005.01; on contract sales, \$1,752.01 -----	\$4,470,168 69	Installment shares, dues ---	\$3,848,428 26
Arrearages, on interest, \$10,280.18; on fines, \$579.62 -----	10,859 80	Installment shares, profits ---	205,592 45
Cash in office, \$5,884.45; in bank, \$212,899.98 -----	218,784 43	Investment certificates, prin- cipal -----	131,800 00
Real estate, owned, office building -----	47,500 00	Investment certificates, divi- dends -----	1,990 60
Furniture and fixtures ---	2,500 00	Reserve and undivided profits -----	209,912 57
Advances, ledger accounts ---	7,824 57	Loans due and incomplete ---	466,281 36
Bonds owned -----	108,928 46	Sundry ledger accounts ---	3,506 63
Other assets, insurance etc., -----	945 92		
Total assets -----	\$4,867,511 87	Total liabilities -----	\$4,867,511 87

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report --	\$117,895 81	Overdrafts and bills payable	\$20,000 00
Installment shares, dues --	1,833,821 68	Loans on mortgages and shares -----	1,816,058 04
Investment certificates ---	288,700 00	Interest paid -----	1,772 49
Interest -----	321,056 36	Dues repaid, installment shares -----	701,935 64
Fines -----	1,626 77	Profits repaid, installment shares -----	358,061 17
Fees and commissions ---	5,996 73	Investment certificates, prin- cipal -----	293,350 00
Loans repaid -----	943,040 71	Investment certificates, divi- dends -----	4,841 93
Advances repaid, ledger ac- counts -----	81,957 58	Advances, ledger accounts ---	83,303 97
Bonds sold -----	26,292 89	Bonds purchased -----	85,587 02
Rents -----	3,745 00	Salaries -----	26,556 00
		Taxes -----	3,988 35
		Other expenses -----	8,798 87
		All other disbursements ---	1,095 62
		Balance, cash in office and bank -----	218,784 43
Total receipts -----	\$3,624,133 53	Total disbursements ---	\$3,624,133 53

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 123—SAN LUIS OBISPO.

SAN LUIS BUILDING AND LOAN ASSOCIATION.

P. O. address, 792 Monterey Street, San Luis Obispo.

Incorporated March 1, 1888. Fiscal year ended March 1, 1925.

Officers—Benj. Brooks, President; Wm. Sanderecock, Vice President; C. A. Palmer, Attorney; M. Lewin, Secretary.

Directors—Benj. Brooks, Wm. Sanderecock, F. S. Finney, D. Meyer, M. Green, C. L. Johnson, J. W. Herbert, Chas. A. Palmer, M. Lewin.

No. of series, 22. No. of members and investors, 500. No. of shares, 7763.

ASSETS.		LIABILITIES.	
Loans, on mortgages.		Installment shares, dues.	\$328,716 00
\$595,625; on shares.		Installment shares, profits.	85,056 30
\$13,300	\$608,925 00	Paid-up and prepaid shares,	
Arrearages, on shares.		capital	164,800 00
\$920; on interest.		Paid-up and prepaid shares,	
\$1,251.06; on fines.		dividends	988 80
\$823.66	2,994 72	Advance payments	10,131 00
Cash, in bank	11,951 41	Reserve and undivided	
Furniture and fixtures	875 00	profits	7,313 64
Advances, ledger accounts.	191 32	Loans due and incomplete.	27,836 43
		Sundry ledger accounts	95 28
Total assets	\$624,937 45	Total liabilities	\$624,937 45

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report.	\$7,365 76	Loans on mortgages and	
Installment shares, dues	\$2,718 00	shares	\$121,498 57
Paid-up and prepaid shares,		Interest paid	587 78
dues	14,200 00	Dues repaid, installment	
Interest	45,479 11	shares	34,418 00
Fines	360 11	Profits repaid, installment	
Fees	189 56	shares	10,906 58
Loans repaid	55,410 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital	4,000 00
counts	1,963 23	Paid-up and prepaid shares,	
		dividends	11,236 97
Total receipts	\$207,685 77	Advances, ledger accounts.	2,174 25
		Salaries	6,808 72
		Taxes	504 18
		Other expenses	599 31
		Balance, cash in office and	
		bank	11,951 41
		Total disbursements.	\$207,685 77

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
29	120	\$120 00	\$173 50	\$173 50
31	108	108 00	150 30	150 30
33	96	96 00	128 82	122 25
35	84	84 00	108 29	101 61
37	72	72 00	89 68	83 49
39	60	60 00	71 80	66 78
41	48	48 00	55 40	51 70
43	36	36 00	40 04	38 02
45	24	24 00	25 80	24 90
47	12	12 00	12 48	12 24

No. 124—SAN MATEO.

PENINSULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 220 Second Avenue, San Mateo.

Incorporated November 28, 1923. Fiscal year ended December 31, 1924.

Officers—P. A. Oliver, President; H. A. Thayer, Vice President; E. S. Irving, Secretary; J. E. McCurdy, Attorney.

Directors—P. A. Oliver, H. A. Thayer, N. D. Morrison, R. J. Fairbanks, E. S. Irving, J. E. McCurdy, J. R. Murphy.

No. of series, none. No. of members and investors, 164. No. of shares, 2145.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$110,729 18	Guarantee stock, capital---	\$40,000 00
Cash, in office, \$68.68; in bank, \$10,090.91	10,159 59	Guarantee stock, surplus reserve	4,000 00
Furniture and fixtures	850 00	Installment shares, dues---	21,076 31
Advances, ledger accounts---	28 25	Installment shares, profits---	941 93
		Investment certificates, principal	22,495 31
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits	3,671 85
		Loans due and incomplete	19,439 29
		Sundry ledger accounts---	142 33
Total assets	\$121,767 02	Total liabilities	\$121,767 02

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$2,538 32	Overdrafts and bills payable	\$10,000 00
Guarantee stock	10,000 00	Loans on mortgages and shares	54,389 28
Installment shares, dues---	19,535 03	Interest paid	165 55
Investment certificates	20,646 83	Dues repaid, installment shares	5,059 72
Interest	6,278 51	Profits repaid, installment shares	40 30
Fees	318 50	Investment certificates, principal	4,370 00
Loans repaid	10,256 83	Investment certificates, dividends	903 46
Overdrafts and bills payable	17,000 00	Advances, ledger accounts---	952 99
Advances repaid, ledger accounts	976 67	Salaries	600 00
All other receipts, bonus, etc.	378 68	Taxes	83 00
		Other expenses	833 13
		All other disbursements, office fixtures	372 35
		Balance, cash in office and bank	10,159 59
Total receipts	\$87,929 37	Total disbursements--	\$87,929 37

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 125—SAN MATEO.

SAN MATEO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 318 E Street, San Mateo.

Incorporated June 2, 1896. Fiscal year ended December 31, 1924.

Officers—W. F. Turnbull, President; Geo. W. Hall, Vice President; Jas. B. Gordon, Secretary; Kirkbride and Gordon, Attorneys.

Directors—W. F. Turnbull, Geo. W. Hall, Frank H. Baring, Jas. A. Foster, Edmond B. Levy, Howard M. Toyle, Jas. B. Gordon.

No. of series, 41. No. of members and investors, 397. No. of shares, 4099.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$351,792.21; on shares, \$100 -----	\$351,892 21	Installment shares, dues ---	\$112,728 00
Arrearages, on shares, \$6,854; on interest, \$4,752.43; on fines, \$256.	\$11,862 43	Installment shares, profits ---	20,791 32
Cash, in office, \$8,904.06; in bank, \$1,122.02 -----	10,026 08	Paid-up and prepaid shares, capital -----	98,000 00
Furniture and fixtures -----	625 55	Investment certificates, prin- cipal -----	18,100 00
Advances, ledger accounts ---	475 18	Advance payments -----	578 25
		Overdrafts and bills payable	87,000 00
		Reserve and undivided profits -----	9,478 26
		Loans due and incomplete ---	27,624 79
		Sundry ledger accounts ---	530 83
		All other liabilities, sus- pense -----	50 00
Total assets -----	\$374,881 45	Total liabilities -----	\$374,881 45
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$8,175 35	Overdrafts and bills payable	\$64,500 00
Installment shares, dues ---	38,262 00	Loans on mortgages and shares -----	118,843 04
Paid-up and prepaid shares, dues -----	54,800 00	Interest paid -----	4,775 07
Investment certificates ---	10,250 00	Dues repaid, installment shares -----	18,784 00
Interest -----	21,622 58	Profits repaid, installment shares -----	4,579 85
Fines -----	262 35	Paid-up and prepaid shares, capital -----	26,200 00
Fees -----	280 00	Paid-up and prepaid shares, dividends -----	7,087 45
Loans repaid -----	35,487 79	Investment certificates, prin- cipal -----	1,875 00
Overdrafts and bills payable	91,500 00	Advances, ledger accounts ---	1,655 94
Advances repaid, ledger ac- counts -----	2,022 33	Salaries -----	2,895 00
All other receipts, office out- fit -----	100 00	Taxes -----	190 48
		Other expenses -----	789 00
		All other disbursements ---	561 49
		Balance, cash in office and bank -----	10,026 08
Total receipts -----	\$262,762 40	Total disbursements ---	\$262,762 40

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
75 -----	120	\$120 00	\$171 31	\$167 88
79 -----	108	108 00	148 63	145 66
83 -----	96	96 00	127 43	124 88
87 -----	84	84 00	107 61	105 45
91 -----	72	72 00	89 03	87 25
95 -----	60	60 00	71 63	70 20
99 -----	48	48 00	55 31	54 20
103 -----	36	36 00	40 05	39 25
107 -----	24	24 00	25 78	25 26
111 -----	12	12 00	12 46	12 21

No. 126—SAN RAFAEL.

MARIN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 721 Fourth Street, San Rafael.

Incorporated July 19, 1886. Fiscal year ended July 31, 1924.

Officers—Geo. M. Dodge, President; R. W. Johnson, Vice President; L. A. Lancel, Secretary; R. H. Warden, Treasurer; E. B. Martinelli, Attorney.

Directors—Geo. M. Dodge, R. W. Johnson, A. B. Anderson, W. W. Hill, E. L. Longland, R. B. Lovell, E. B. Martinelli, R. H. Warden, L. A. Lancel.

No. of series, 17. No. of members and investors, 269. No. of shares, 4776.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$199,400 00	Installment shares, dues----	\$179,538 00
Arrearages, on shares.		Installment shares, profits	36,985 62
\$195; on interest.		Advance payments -----	110 00
\$292.50; on fines, \$24.37-	511 87	Reserve and undivided	
Cash, in bank-----	23,405 18	profits -----	6,789 93
Advances, ledger accounts--	106 50		
Total assets -----	\$223,423 55	Total liabilities-----	\$223,423 55
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$3,554 34	Loans on mortgages and	
Installment shares, dues--	59,770 00	shares -----	\$61,000 00
Interest -----	17,682 74	Dues repaid, installment	
Fines -----	79 37	shares -----	28,113 00
Fees -----	73 10	Profits repaid, installment	
Loans repaid -----	39,200 00	shares -----	5,420 61
		Advances, ledger accounts--	106 50
		Salaries -----	1,560 00
		Taxes -----	207 83
		Other expenses -----	537 93
		All other disbursements----	8 50
		Balance, cash in office and	
		bank -----	23,405 18
Total receipts-----	\$120,359 55	Total disbursements--	\$120,359 55

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43-----	114	\$114 00	\$186 08	\$182 48
44-----	108	108 00	163 62	160 84
46-----	96	96 00	138 37	134 13
47-----	90	90 00	126 62	121 12
50-----	72	72 00	94 25	87 57
52-----	60	60 00	75 10	69 06
54-----	48	48 00	57 44	52 72
56-----	36	36 00	41 32	38 66
58-----	24	24 00	26 32	25 16
60-----	12	12 00	12 62	12 31

No. 127—SANTA ANA.

HOME MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 115 W. Fourth Street, Santa Ana.

Incorporated April 1, 1893. Fiscal year ended December 31, 1924.

Officers—P. G. Beissel, President; E. B. Sprague, Vice President; O. M. Robbins, Secretary; H. L. Hanson, Treasurer.

Directors—P. G. Beissel, E. B. Sprague, G. M. Kryhl, N. A. Beals, W. E. Winslow, O. M. Robbins, H. L. Hanson.

No. of series, 32. No. of members and investors, 2675. No. of shares, 10,272.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$24,325; on definite con- tract, \$1,489,926.97; on shares, \$23,750 -----	\$1,538,001 97	Installment shares, dues....	\$388,754 50
Arrearages, on shares.....	314 00	Installment shares, profits....	88,872 93
Cash, in bank.....	43,554 81	Investment notes, principal	966,224 60
Real estate, owned, office building -----	17,300 04	Advance payments -----	1,152 00
Furniture and fixtures.....	971 15	Reserve and undivided profits -----	53,272 95
Total assets -----	\$1,600,141 97	Loans due and incomplete..	101,864 99
		Total liabilities -----	\$1,600,141 97
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report...	\$13,936 22	Overdrafts and bills payable	\$90,000 00
Installment shares, dues....	120,891 50	Loans on mortgages and shares -----	598,763 09
Investment notes -----	485,636 60	Dues repaid, installment shares -----	94,385 00
Interest -----	108,489 81	Profits repaid, installment shares -----	28,232 70
Loans repaid -----	449,165 61	Investment certificates, prin- cipal -----	273,655 00
Overdrafts and bills payable	20,000 00	Investment certificates, divi- dends -----	51,546 52
Rents -----	1,780 00	Advances, ledger accounts..	4,831 85
		Real estate acquired.....	277 96
		Salaries -----	8,666 80
		Taxes -----	1,935 71
		Other expenses -----	3,374 90
		All other disbursements, office fixtures -----	675 40
		Balance, cash in office and bank -----	43,554 81
Total receipts -----	\$1,199,899 74	Total disbursements..	\$1,199,899 74

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
36 -----	120	\$120 00	\$174 00	\$174 00
38 -----	108	108 00	150 73	150 93
40 -----	96	96 00	128 95	128 95
42 -----	84	84 00	108 63	108 63
44 -----	72	72 00	89 68	89 68
46 -----	60	60 00	72 01	72 01
48 -----	48	48 00	55 53	55 53
52 -----	36	36 00	40 16	40 16
56 -----	24	24 00	25 83	25 83
60 -----	12	12 00	12 46	12 23

No. 128—SANTA ANA.

SANTA ANA BUILDING AND LOAN ASSOCIATION.

P. O. address, 111 W. Third Street, Santa Ana.

Incorporated March 30, 1923. Fiscal year ended December 31, 1924.

Officers—O. H. Barr, President; L. L. Lostutter, Vice President; Cotton Mather, Secretary; Joseph A. Allard, Attorney.

Directors—O. H. Barr, L. L. Lostutter, W. A. Taylor, George F. Munro, C. W. Rairdon, C. S. Crookshank, George Donton, Cotton Mather.

No. of series, 3. No. of members and investors, 366. No. of shares, 2205.

ASSETS.		LIABILITIES.	
Loans on mortgages-----	\$198,100 00	Guarantee stock, capital---	\$125,000 00
Arrearages, on shares-----	867 00	Guarantee stock, surplus	
Cash, in office, \$165.73; in		reserve -----	2,300 00
bank \$6,277.81 -----	6,443 54	Installment shares, dues---	10,724 32
Furniture and fixtures-----	1,001 00	Installment shares, profits---	429 24
		Investment certificates, principal -----	51,900 00
		Investment certificates, dividends -----	1,265 92
		Advance payments -----	1,126 50
		Reserve and undivided profits -----	2,133 02
		Loans due and incomplete---	2,906 94
		All other liabilities, unpaid dividends -----	8,625 60
Total assets -----	\$206,411 54	Total liabilities -----	\$206,411 54

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$2,645 16	Overdrafts and bills payable	\$13,000 00
Guarantee stock -----	13,100 00	Loans on mortgages and shares -----	85,975 51
Installment shares, dues-----	10,561 41	Interest paid -----	64 64
Investment certificates --	47,700 00	Dividends on guarantee stock -----	3,740 79
Interest -----	14,507 28	Dues repaid, installment shares -----	1,152 96
Fines -----	25 48	Profits repaid, installment shares -----	25 94
Loans repaid -----	15,992 10	Investment certificates, principal -----	5,800 00
Overdrafts and bills payable	13,000 00	Investment certificates, dividends -----	796 27
Advances repaid, ledger accounts -----	1,140 99	Advances, ledger accounts---	1,150 30
All other receipts, bonus, etc. -----	2,138 50	Salaries -----	817 50
		Taxes -----	104 00
		Other expenses -----	1,610 47
		All other disbursements, office fixtures -----	129 00
		Balance, cash in office and bank -----	6,443 54
Total receipts -----	\$120,810 92	Total disbursements---	\$120,810 92

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1 -----	18	\$9 00	\$9 54	\$9 41
2 -----	12	6 00	6 21	6 18
3 -----	6	3 00	3 10	3 09

No. 129—SANTA BARBARA.

CITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 9 W. Carrillo Street, Santa Barbara.

Incorporated October 21, 1924. Fiscal year ended June 30, 1925.

Officers—Seth A. Keeney, President; Scott L. Boyd, Vice President; F. H. Schauer, Attorney; S. B. Schauer, Secretary.

Directors—Seth A. Keeney, Scott L. Boyd, Jacob I. Isenberg, Chas. A. Ott, John A. Parma, Fred H. Schauer, John M. Williamson.

No. of series, none. No. of members and investors, 209. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$275,711.23; on shares, \$5,141.66 -----	\$280,852 89	Guarantee stock, capital--- Guarantee stock, surplus reserve -----	\$50,000 00 2,486 93
Cash, in office, \$531.36; in bank, \$67,802.09 -----	68,333 45	Investment certificates, prin- cipal -----	237,276 40
Furniture and fixtures-----	2,400 00	Investment certificates, divi- dends -----	2,468 29
Other assets -----	558 83	Loans due and incomplete---	59,913 55
Total assets -----	\$352,145 17	Total liabilities -----	\$352,145 17
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock -----	\$50,000 00	Loans on mortgages and shares -----	\$245,293 89
Installment shares, dues---	26 50	Dues repaid, installment shares -----	26 50
Investment certificates -----	244,735 98	Investment certificates, prin- cipal -----	7,459 58
Interest -----	6,115 98	Investment certificates, divi- dends -----	2,318 28
Premiums on guarantee stock -----	6,250 00	Salaries -----	3,748 00
Fees -----	3,498 55	Taxes -----	9 64
Loans repaid -----	21,613 78	Other expenses -----	3,940 31
All other receipts -----	4,816 43	All other disbursements, office fixtures, etc. -----	5,927 57
Total receipts -----	\$337,057 22	Balance, cash in office and bank -----	68,333 45
		Total disbursements---	\$337,057 22

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 130—SANTA BARBARA.

LOAN AND BUILDING ASSOCIATION.

814 State Street, Santa Barbara.

Incorporated May 23, 1887. Fiscal year ended June 30, 1925.

Officers—Henry L. Stambach, President; Alfred Edwards, Vice President; R. W. Kearney, Treasurer; J. M. Abbott, Secretary.

Directors—Henry L. Stambach, Alfred Edwards, James Birss, H. L. Frederick, J. C. Hassinger, F. A. Conant, W. R. Kearney, J. M. Abbott, F. L. Kellogg.

No. of series, none. No. of members and investors, 2123. No. of shares, 23,475.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$2,494,433.98; on definite contract, \$2,303.53; on shares, \$200	\$2,496,937 51	Guarantee stock, capital	\$61,400 00
Arrearages, on interest	3,004 43	Guarantee stock, surplus reserve	26,556 93
Cash, in office, \$2,055.96; in bank, \$10,744.96	12,800 92	Installment shares, dues	793,526 98
Real estate, owned, office building	30,869 24	Installment shares, profits	70,487 07
Furniture and fixtures	100 00	Paid-up and prepaid shares, capital	491,100 00
Advances, ledger accounts	789 77	Paid-up and prepaid shares, dividends	4,540 15
		Investment certificates, prin- cipal	995,050 00
		Investment certificates, divi- dends	11,372 99
		Advance payments	539 47
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits	26,791 12
		Loans due and incomplete	48,267 58
		Sundry ledger accounts	1,185 58
		All other liabilities	3,684 00
Total assets	\$2,544,501 87	Total liabilities	\$2,544,501 87
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$16,478 56	Overdrafts and bills payable	\$90,000 00
Guarantee stock	26,670 00	Loans on mortgages and shares	1,180,930 44
Installment shares, dues	535,335 53	Interest paid	550 03
Paid-up and prepaid shares, dues	23,900 00	Dividends on guarantee stock	3,674 00
Investment certificates	589,900 00	Dues repaid, installment shares	218,768 12
Interest	155,315 19	Profits repaid, installment shares	15,525 90
Fines	60 34	Paid-up and prepaid shares, capital	97,700 00
Fees	491 45	Paid-up and prepaid shares, dividends	32,352 50
Loans repaid	483,101 89	Investment certificates, prin- cipal	219,000 00
Overdrafts and bills payable	100,000 00	Investment certificates, divi- dends	43,902 80
Advances repaid, ledger ac- counts	80,259 15	Advances, ledger accounts	80,553 25
All other receipts	85 38	Real estate acquired	1,195 37
		Salaries	4,710 00
		Taxes	2,080 83
		Other expenses	7,552 94
		All other disbursements, office fixtures, etc.	300 39
		Balance, cash in office and bank	12,800 92
Total receipts	\$2,011,606 49	Total disbursements	\$2,011,606 49

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 131—SANTA BARBARA.

SANTA BARBARA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1008 State Street, Santa Barbara.

Incorporated May 1, 1901. Fiscal year ended February 28, 1925.

Officers—C. A. Edwards, President; F. A. Hoefer, Vice President; W. G. Griffith, Attorney; Lloyd I. Tilton, Secretary.

Directors—C. A. Edwards, F. A. Hoefer, H. F. Maguire, J. M. Curran, H. T. Nielson, Burt Moore, W. F. Kelly.

No. of series, none. No. of members and investors, 2703. No. of shares, 66,612.

ASSETS.		LIABILITIES.	
Loans, on mortgages and deeds of trust-----	\$2,617,124 19	Guarantee stock, capital---	\$100,000 00
Arrearages, on interest-----	3,150 00	Guarantee stock, surplus reserve-----	68,137 16
Cash, in office, \$25; in bank, \$87,244.52-----	87,269 52	Installment shares, dues---	2,047,688 55
Real estate, owned, office building, \$50,711.89-----	64,611 89	Installment shares, profits---	312,139 97
Furniture and fixtures-----	753 10	Investment certificates, principal-----	122,800 00
Advances, ledger accounts---	1,816 76	Investment certificates, dividends-----	231 50
Bonds owned-----	13,907 76	Overdrafts and bills payable-----	4,500 00
Other assets-----	436 48	Reserve and undivided profits-----	31,086 07
		Loans due and incomplete---	94,107 03
		Sundry ledger accounts---	2,570 77
		All other liabilities-----	5,808 65
Total assets-----	\$2,789,069 70	Total liabilities-----	\$2,789,069 70

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$45,365 21	Overdrafts and bills payable-----	\$200,000 00
Guarantee stock-----	8,500 00	Loans on mortgages and shares-----	952,385 35
Installment shares, dues---	1,569,497 79	Interest paid-----	4,543 13
Investment certificates-----	123,800 00	Dividends on guarantee stock-----	9,265 68
Interest-----	184,587 03	Dues repaid, installment shares-----	1,464,475 80
Fines-----	6 61	Profits repaid, installment shares-----	69,381 17
Loans repaid-----	690,309 93	Investment certificates, principal-----	1,000 00
Overdrafts and bills payable-----	204,500 00	Investment certificates, dividends-----	592 35
Advances repaid, ledger accounts-----	3,715 55	Advances, ledger accounts---	3,966 56
Real estate sold-----	13,250 00	Real estate acquired-----	35,261 89
Rents-----	585 00	Salaries-----	8,674 33
All other receipts, capital surplus, etc.-----	4,053 95	Taxes-----	2,474 28
		Other expenses-----	7,658 16
		All other disbursements, office fixtures, etc.-----	1,222 85
		Balance, cash in office and bank-----	87,269 52
Total receipts-----	\$2,848,171 07	Total disbursements---	\$2,848,171 07

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 132—SANTA CLARA.

SANTA CLARA BUILDING AND LOAN ASSOCIATION.

P. O. address, 1129 Franklin Street, Santa Clara.

Incorporated March 19, 1889. Fiscal year ended March 31, 1925.

Officers—J. B. O'Brien, President; R. A. Fatjo, Vice President; John J. Jones, Attorney; F. O. Roll, Secretary.

Directors—J. B. O'Brien, R. A. Fatjo, P. B. Roll, G. E. Hamilton, O. S. Relph, Thos. Graham, A. E. Osborne.

No. of series, 16. No. of members and investors, 506. No. of shares, 2623.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$28,800; on definite contract, \$280,715.59; on shares, \$1,350; on contract sales, \$464.71-----	\$311,330 30	Installment shares, dues---	\$130,549 50
Arrearages, on shares, \$789.25; on interest, \$2,643.95; on fines, \$16.70	3,449 00	Installment shares, profits---	40,105 73
Cash, in bank-----	20,085 01	Paid-up and prepaid shares, capital-----	122,900 00
Total assets-----	\$334,865 21	Paid-up and prepaid shares, dividends-----	1,766 00
		Advance payments-----	35 95
		Reserve and undivided profits-----	27,575 13
		Loans due and incomplete--	10,482 90
		Sundry ledger accounts---	1,450 00
		Total liabilities-----	\$334,865 21

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,785 20	Overdrafts and bills payable	\$50,000 00
Installment shares, dues---	25,632 00	Loans on mortgages and shares-----	102,817 10
Paid-up and prepaid shares, dues-----	94,350 00	Interest paid-----	601 68
Interest-----	21,808 20	Dues repaid, installment shares-----	30,846 50
Fines-----	47 72	Profits repaid, installment shares-----	14,230 50
Loans repaid-----	65,642 96	Paid-up and prepaid shares, capital-----	7,400 00
Overdrafts and bills payable	20,000 00	Paid-up and prepaid shares, dividends-----	3,549 50
Advances repaid, ledger accounts-----	718 03	Advances, ledger accounts---	623 08
All other receipts-----	1 06	Salaries-----	2,200 00
Total receipts-----	\$232,985 17	Taxes-----	274 66
		Other expenses-----	357 14
		Balance, cash in office and bank-----	20,085 01
		Total disbursements---	\$232,985 17

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
37-----	120	\$120 00	\$171 85	\$171 85
39-----	108	108 00	148 80	148 80
41-----	96	96 00	127 39	126 50
43-----	84	84 00	107 45	106 50
45-----	72	72 00	88 82	87 50
46-----	60	60 00	71 41	70 00
47-----	48	48 00	55 13	52 50
48-----	36	36 00	39 92	38 00
49-----	24	24 00	25 70	25 00
50-----	12	12 00	12 42	12 25

No. 133—SANTA CRUZ.

SANTA CRUZ COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 105 Pacific Avenue, Santa Cruz.

Incorporated May 20, 1908. Fiscal year ended June 30, 1925.

Officers—Dr. M. J. Gates, President; Geo. A. Wood, Vice President; E. C. Rittenhouse, Attorney; Harry E. Murray, Secretary and Manager.

Directors—Dr. M. J. Gates, Geo. A. Wood, E. C. Rittenhouse, George W. Wood, L. H. Wessendorf, Dr. J. P. Parker.

No. of series, none. No. of members and investors, 400. No. of shares, 4168.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$5,000; on definite contract, \$585,955.15	\$590,955 15	Guarantee stock, capital	\$25,000 00
Cash, in office, \$1,130.74; in bank, \$1,283.54	2,414 28	Guarantee stock, surplus reserve	7,500 00
Furniture and fixtures	189 94	Installment shares, dues	1,906 73
Other assets	600 00	Installment shares, profits	192 24
		Paid-up and prepaid shares, capital	391,800 00
		Investment certificates, principal	94,568 79
		Investment certificates, dividends	5,625 88
		Overdrafts and bills payable	35,954 45
		Reserve and undivided profits	4,941 12
		Loans due and incomplete	26,255 00
		All other liabilities, unearned premiums, etc.	415 16
Total assets	\$594,159 37	Total liabilities	\$594,159 37
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$25 00	Overdrafts and bills payable	\$72,816 09
Installment shares, dues	1,154 76	Loans on mortgages and shares	309,844 00
Paid-up and prepaid shares, dues	243,510 00	Interest paid	360 44
Investment certificates	81,930 75	Dividends on guarantee stock	2,000 00
Interest	39,827 99	Dues repaid, installment shares	634 53
Premiums	914 95	Profits repaid, installment shares	81 33
Loans repaid	123,087 08	Paid-up and prepaid shares, capital	125,150 00
Overdrafts and bills payable	80,254 45	Paid-up and prepaid shares, dividends	20,448 37
Advances repaid, ledger accounts	2,097 74	Investment certificates, principal	25,949 81
All other receipts, suspense, etc.	6,207 57	Investment certificates, dividends	643 35
		Advances, ledger accounts	2,037 54
		Salaries	7,507 77
		Taxes	1,432 47
		Other expenses	1,320 66
		All other disbursements, suspense, etc.	6,369 64
		Balance, cash in office and bank	2,414 28
Total receipts	\$579,010 28	Total disbursements	\$579,010 28

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 134—SANTA MONICA.

BAY CITIES GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 221 Santa Monica Boulevard, Santa Monica.

Incorporated May 27, 1921. Fiscal year ended June 30, 1925.

Officers—W. F. Barnum, President; F. J. Cross, Vice President; Geo. A. Neilson, Treasurer; Glen Behymer, Attorney; J. D. Rishell, Secretary.

Directors—W. F. Barnum, F. J. Cross, W. H. Carter, Geo. A. Neilson, Glen Behymer.

No. of series, none.

No. of members and investors, 2234.

No. of shares, 7818.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$505,275.03; on shares, \$2,337.76; on contract sales, \$43,063.81	\$550,676 60	Guarantee stock, capital	\$57,400 00
Arrearages, on interest	543 81	Guarantee stock, surplus reserve	5,740 00
Cash, in office, \$1,313.19; in bank, \$21,117.91	22,431 10	Installment shares, dues	74,872 53
Real estate, owned	13,616 78	Installment shares, profits	4,064 07
Furniture and fixtures	9,000 00	Investment certificates, prin- cipal	362,143 42
Advances, ledger accounts	5,021 91	Investment certificates, divi- dends	5,978 60
Bonds owned	100 00	Overdrafts and bills payable	17,500 00
		Reserve and undivided profits	778 87
		Loans due and incomplete	70,364 80
		Sundry ledger accounts	137 11
		All other liabilities, unpaid dividends	2,410 80
Total assets	\$601,390 20	Total liabilities	\$601,390 20

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$3,777 76	Overdrafts and bills payable	\$132,000 00
Guarantee stock	2,900 00	Loans on mortgages and shares	273,925 77
Installment shares, dues	135,478 49	Interest paid	3,272 21
Investment certificates	412,689 20	Dividends on guarantee stock	4,480 00
Interest	35,260 04	Dues repaid, installment shares	96,920 72
Premiums and discount	1,154 08	Profits repaid, installment shares	612 26
Fines	33 09	Investment certificates, prin- cipal	234,263 63
Fees	8,613 76	Investment certificates, divi- dends	1,262 38
Loans repaid	98,012 83	Advances, ledger accounts	214,332 65
Overdrafts and bills payable	114,500 00	Real estate acquired	9,768 33
Advances repaid, ledger ac- counts	201,844 70	Bonds purchased	100 00
Rents	1,043 16	Salaries	3,600 00
		Taxes	357 97
		Other expenses	17,980 03
		Balance, cash in office and bank	22,431 10
Total receipts	\$1,015,307 05	Total disbursements	\$1,015,307 05

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 135—SANTA PAULA.

SANTA PAULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 105 W. Main Street, Santa Paula.

Incorporated April 21, 1890. Fiscal year ended May 16, 1925.

Officers—D. W. Mott, President; I. B. Martin, Vice President; L. C. Drapeau, Attorney; H. H. Youngken, Secretary-Treasurer.

Directors—D. W. Mott, I. B. Martin, A. L. Drown, J. J. Harvey, A. C. Hardison, C. Beckley, J. R. Couch, L. L. Pressey, L. C. Drapeau.

No. of series, 19. No. of members and investors, 613. No. of shares, 17,128.

ASSETS.		LIABILITIES.	
Loans, on mortgages,		Installment shares, dues---	\$502,907 90
\$1,300,600; on shares,		Installment shares, profits---	93,277 44
\$21,300 -----	\$1,321,900 00	Investment notes, principal	577,400 00
Arrearages, on shares,		Investment notes, dividends	
\$5,335.65; on interest,		accrued -----	7,000 00
\$4,047.55; on fines,		Advance payments -----	3,153 52
\$420.11 -----	9,803 31	Overdrafts and bills payable	40,000 00
Cash, in bank -----	19,756 51	Reserve and undivided	
Real estate, owned, office		profits -----	40,500 00
building -----	20,038 28	Loans due and incomplete---	113,672 06
Furniture and fixtures----	2,758 36	All other liabilities, es-	
Advances, ledger accounts--	4,946 71	crows -----	2,002 44
Bonds owned -----	710 19		
Total assets -----	\$1,379,913 36	Total liabilities-----	\$1,379,913 36

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$29,674 24	Overdrafts and bills payable	\$42,000 00
Installment shares, dues---	166,888 00	Loans on mortgages and	
Investment notes -----	244,235 00	shares -----	330,106 62
Interest -----	103,102 40	Interest paid -----	8,722 40
Fines -----	392 35	Dues repaid, installment	
Fees -----	433 80	shares -----	98,034 00
Loans repaid -----	184,300 00	Profits repaid, installment	
Overdrafts and bills payable	40,000 00	shares -----	24,272 95
Advances repaid, ledger ac-		Investment notes, principal	175,210 00
counts -----	6,232 20	Investment notes, dividends	32,951 45
Bonds sold -----	383 24	Advances, ledger accounts--	4,938 95
Rents -----	305 05	Real estate acquired-----	20,038 28
All other receipts, escrows--	45,106 91	Salaries -----	10,841 71
		Taxes -----	845 99
		Other expenses -----	5,223 68
		All other disbursements, es-	
		crows and furniture -----	48,110 65
		Balance, cash in office and	
		bank -----	19,756 51
Total receipts -----	\$821,053 19	Total disbursements--	\$821,053 19

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
C. 31 -----	120	\$60 00	\$73 42	\$72 08
31½ -----	108	54 00	64 74	62 60
32 -----	96	48 00	56 40	54 74
32½ -----	84	42 00	48 35	46 52
33 -----	72	36 00	40 64	39 34
33½ -----	60	30 00	33 18	32 32
34 -----	48	24 00	26 04	25 50
34½ -----	36	18 00	19 14	18 86
35 -----	24	12 00	12 52	12 38
35½ -----	12	6 00	6 14	6 10

No. 136—SANTA ROSA.

SANTA ROSA BUILDING AND LOAN ASSOCIATION.

P. O. address, 629 Fourth Street, Santa Rosa.

Incorporated October 3, 1888. Fiscal year ended October 31, 1924.

Officers—D. P. Anderson, President; Max Rosenberg, Vice President; C. D. Barnett, Secretary; F. F. Marvin, Treasurer; R. M. Barrett, Attorney.

Directors—D. P. Anderson, Max Rosenberg, F. F. Marvin, J. E. Mobley, A. O. Erwin, R. M. Bonar, J. P. Plover, C. D. Barnett.

No. of series, 11. No. of members and investors, 347. No. of shares, 2640.

ASSETS.		LIABILITIES.	
Loans, on definite contract, \$218,488.75; on shares, \$4,220	\$222,708 75	Guarantee stock, capital---	\$10,000 00
Arrearages, on shares \$5.80; on interest, \$75.77	81 57	Guarantee stock, surplus reserve -----	5,746 01
Cash, in bank-----	8,724 78	Installment shares, dues---	75,316 80
		Installment shares, profits---	19,755 84
		Investment certificates, principal -----	114,600 65
		Advance payments -----	57 92
		Reserve and undivided profits -----	5,000 00
		Loans due and incomplete---	1,037 88
Total assets -----	\$231,515 10	Total liabilities -----	\$231,515 10

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Installment shares, dues---	\$16,637 20	Overdrafts and bills payable	\$42,188 89
Investment certificates ----	115,421 60	Loans on mortgages and shares -----	70,965 85
Interest -----	19,405 12	Interest paid -----	1,072 03
Fees -----	44 00	Dividends on guarantee stock -----	2,000 00
Loans repaid -----	88,699 31	Dues repaid, installment shares -----	9,129 10
Overdrafts and bills payable	11,500 00	Profits repaid, installment shares -----	3,467 20
Advances repaid, ledger accounts -----	39 82	Investment certificates, principal -----	104,414 43
		Investment certificates, dividends -----	6,670 52
		Advances, ledger accounts---	39 82
		Salaries -----	2,400 00
		Taxes -----	231 70
		Other expenses -----	442 73
		Balance, cash in office and bank -----	8,724 78
Total receipts -----	\$251,747 05	Total disbursements---	\$251,747 05

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
26	132	\$132 00	\$190 93	\$182 82
27	120	120 00	167 61	160 50
28	108	108 00	145 72	139 50
29	96	96 00	125 16	120 00
30	84	84 00	105 86	101 64
31	72	72 00	87 74	84 42
32	60	60 00	70 72	68 25
33	48	48 00	54 74	53 04
34	36	36 00	39 74	38 70
35	24	24 00	25 65	25 14
36	12	12 00	12 42	12 30

No. 137—SAUSALITO.

SAUSALITO MUTUAL LOAN ASSOCIATION.

P. O. address, care Bank of Sausalito, Sausalito.

Incorporated December 1, 1887. Fiscal year ended October 31, 1924.

Officers—C. O. Sharpe, President; F. A. Fiedler, Vice President; G. H. Harlan, Attorney; E. S. Rayburn, Secretary.

Directors—C. O. Sharpe, F. A. Fiedler, Fred Perry, Thos. Young, F. D. Linsley, M. V. Silva, P. G. Sanborn, J. F. Joseph, E. S. Rayburn.

No. of series, 11. No. of members and investors, 112. No. of shares, 1306.

ASSETS.		LIABILITIES.	
Loans, on mortgages,		Installment shares, dues—	\$26,028 70
\$3,200; on definite contract, \$34,408.68; on contract sales, \$2,131.85	\$39,740 53	Installment shares, profits—	4,038 26
Arrearages, on shares, \$377; on interest, \$14	391 00	Paid-up and prepaid shares, capital	5,900 00
Cash, in office, \$82.52; in bank, \$3,176.77	3,259 29	Overdrafts and bills payable	4,500 00
Advances, ledger accounts—	44 44	Reserve and undivided profits	2,961 70
		Sundry ledger accounts—	6 60
Total assets	\$43,435 26	Total liabilities	\$43,435 26

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report—	\$1,170 78	Overdrafts and bills payable	\$500 00
Installment shares, dues—	9,852 05	Loans on mortgages and shares	17,503 80
Paid-up and prepaid shares, dues	5,900 00	Interest paid	457 62
Interest	2,894 53	Dues repaid, installment shares	6,151 50
Fees	42 60	Profits repaid, installment shares	1,580 45
Loans repaid	8,375 88	Advances, ledger accounts—	317 86
Overdrafts and bills payable	2,000 00	Salaries	540 00
Advances repaid, ledger accounts	185 96	Taxes	77 54
All other receipts—	57 84	Other expenses	91 58
		Balance, cash in office and bank	3,259 29
Total receipts	\$30,479 64	Total disbursements—	\$30,479 64

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
35	72	\$72 00	\$91 83	\$91 83
37	60	60 00	72 53	72 53
39	48	48 00	56 32	55 20
41	36	36 00	40 56	39 54
43	24	24 00	25 95	25 21
45	12	12 00	12 48	12 00

No. 138—STOCKTON.

SAN JOAQUIN VALLEY BUILDING AND LOAN ASSOCIATION.

P. O. address, 11 S. Hunter Street, Stockton.

Incorporated June 17, 1889. Fiscal year ended December 31, 1924.

Officers—Jacob Simon, Vice President; Geo. E. Catts, Treasurer; A. M. Noble, Secretary; Parkinson and Parkinson, Attorneys.

Directors—Jacob Simon, Geo. E. Catts, E. E. Cramer, E. W. Drury, W. C. Neumiller, O. B. Parkinson.

No. of series, none. No. of members and investors, 6730. No. of shares, 71,913.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$3,347,385 91	Installment shares, dues----	\$1,294,450 59
Cash, in bank-----	192,929 79	Installment shares, profits--	293,493 77
Real estate, owned-----	28,389 58	Paid-up and prepaid shares,	
Furniture and fixtures----	1,200 00	capital -----	1,548,334 84
Advances, ledger accounts--	802 29	Paid-up and prepaid shares,	
		dividends -----	218,765 36
		Reserve and undivided	
		profits -----	140,715 00
		Loans due and incomplete--	74,948 01
Total assets -----	\$3,570,707 57	Total liabilities -----	\$3,570,707 57

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$107,952 89	Overdrafts and bills payable	\$45,000 00
Installment shares, dues----	516,821 96	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	1,038,018 53
dues -----	562,641 13	Interest paid -----	441 69
Interest -----	239,052 35	Dues repaid, installment	
Loans repaid -----	597,715 00	shares -----	285,189 04
Overdrafts and bills payable	45,000 00	Profits repaid, installment	
Advances repaid, ledger ac-		shares -----	35,746 46
counts -----	2,151 25	Paid-up and prepaid shares,	
Real estate sold-----	19,971 12	capital -----	371,564 20
		Paid-up and prepaid shares,	
		dividends -----	50,700 81
		Advances, ledger accounts--	2,953 54
		Real estate acquired-----	41,478 15
		Salaries -----	16,825 00
		Taxes -----	3,928 92
		Other expenses -----	4,725 63
		All other disbursements,	
		office fixtures, etc.-----	1,803 94
		Balance, cash in office and	
		bank -----	192,929 79
Total receipts -----	\$2,091,305 70	Total disbursements--	\$2,091,305 70

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7½ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 139—STOCKTON.

SECURITY BUILDING AND LOAN ASSOCIATION.

P. O. address, Sutter and Market Streets, Stockton.

Incorporated October 25, 1912. Fiscal year ended December 31, 1924.

Officers—Chas. Finkbohner, President; Irving Martin, Vice President; Von Detten, Henry and Goodrum, Attorneys; F. W. Wurster, Secretary.

Directors—Chas. Finkbohner, Irving Martin, F. H. Arnsburger, John T. Lewis, Dr. J. V. Craviotto, Agler B. Ellis, Chas. Manthey, F. W. Wurster, Otto Von Detten.

No. of series, none. No. of members and investors, 3134. No. of shares, 13,824.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$4,053.82; on definite con- tract, \$2,550,857.57; on shares, \$2,623.35; on con- tract sales, \$3,026.45-----	\$2,560.561 19	Guarantee stock, capital----	\$132,500 00
Cash, in bank-----	15,252 41	Guarantee stock, surplus reserve -----	25,000 00
Real estate, owned, office building, \$140,000-----	184,039 00	Installment shares, dues----	84,852 92
Furniture and fixtures-----	5,800 00	Installment shares, profits----	15,941 49
Advances, ledger accounts-----	6,241 66	Paid-up and prepaid shares, capital -----	634,950 00
Other assets, calendar banks, etc. -----	2,146 50	Investment certificates, prin- cipal -----	1,671,624 99
Total assets -----	\$2,774,040 76	Overdrafts and bills payable-----	57,500 00
		Reserve and undivided profits -----	694 67
		Loans due and incomplete-----	135,896 95
		Sundry ledger accounts-----	4,693 74
		All other liabilities, unpaid dividends -----	10,386 00
		Total liabilities -----	\$2,774,040 76

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$21,142 68	Loans on mortgages and shares -----	\$1,126,619 43
Guarantee stock -----	32,500 00	Dividends on guarantee stock -----	27,696 00
Installment shares, dues----	37,753 62	Dues repaid, installment shares -----	34,092 98
Paid-up and prepaid shares, dues -----	507,550 00	Paid-up and prepaid shares, capital -----	147,200 00
Investment certificates ----	637,774 02	Paid-up and prepaid shares, dividends -----	30,346 52
Interest -----	188,905 90	Investment certificates, prin- cipal -----	411,552 41
Fees -----	1,286 00	Investment certificates, divi- dends -----	46,428 25
Loans repaid -----	534,108 61	Advances, ledger accounts----	13,643 16
Overdrafts and bills payable-----	57,500 00	Real estate acquired-----	182,324 40
Advances repaid, ledger ac- counts -----	11,865 32	Salaries -----	11,495 00
Real estate sold -----	18,360 99	Taxes -----	1,261 96
Bonds sold -----	65,014 43	Other expenses -----	25,322 95
Rents -----	1,391 94	All other disbursements, office outfit, etc. -----	55,433 69
All other receipts, stock sur- plus, etc. -----	13,515 65	Balance, cash in office and bank -----	15,252 41
Total receipts -----	\$2,128,669 16	Total disbursements-----	\$2,128,669 16

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 140—STOCKTON.

STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 26 N. San Joaquin Street, Stockton.

Incorporated November 10, 1922. Fiscal year ended December 31, 1924.

Officers—Frank L. Williams, President; Percy F. Cleghorn, Vice President; Howard Hammond, Secretary; Robt. L. Beardslee, Attorney.

Directors—Frank L. Williams, Percy F. Cleghorn, Edward F. Harris, Wm. F. Maxwell, Howard Hammond.

No. of series, none. No. of members and investors, 1489. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans, on definite contract.		Guarantee stock, capital.	\$100,000 00
\$1,081,390.24; on shares.		Guarantee stock, surplus	
\$3,775 -----	\$1,085,165 24	reserve -----	4,000 00
Cash, in office, \$5,780.89:		Investment certificates, prin-	
in bank, \$167,422.44-----	173,203 33	cipal -----	1,109,084 22
Real estate, owned-----	9,292 81	Reserve and undivided	
Furniture and fixtures, etc.	2,000 00	profits -----	1,705 90
Advances, ledger accounts.	2,594 95	Loans due and incomplete.	86,233 24
Bonds owned -----	31,950 00	All other liabilities, unpaid	
Other assets, revenue stamps	25 00	dividends, etc. -----	3,207 97
Total assets -----	\$1,304,231 33	Total liabilities -----	\$1,304,231 33

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report.	\$50,113 70	Loans on mortgages and	
Guarantee stock -----	26,000 00	shares -----	\$649,310 26
Investment certificates -----	763,411 28	Interest paid, liberty bonds,	
Interest -----	74,928 38	etc. -----	355 48
Loans repaid -----	219,382 27	Dividends on guarantee	
Advances repaid, ledger ac-		stock -----	5,252 80
counts -----	4,320 14	Investment certificates, prin-	
Rents -----	95 00	cipal -----	218,788 21
All other receipts, war sav-		Investment certificates, divi-	
ings stamps, etc. -----	470 93	dends -----	50,387 96
Total receipts -----	\$1,139,021 70	Advances, ledger accounts.	6,070 16
		Real estate acquired -----	9,292 81
		Bonds purchased -----	11,050 00
		Salaries -----	6,845 00
		Taxes -----	573 61
		Other expenses -----	6,462 88
		All other disbursements,	
		office outfit, etc. -----	1,429 20
		Balance, cash in office and	
		bank -----	173,203 33
		Total disbursements.	\$1,139,021 70

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 141—STOCKTON.

STOCKTON LAND, LOAN AND BUILDING ASSOCIATION.

P. O. address, 36 S. San Joaquin Street, Stockton.

Incorporated January 3, 1887. Fiscal year ended December 31, 1924.

Officers—W. B. Nutter, President; J. K. Wagner, Vice President; G. P. Roberts, Vice President; R. C. Minor, Attorney; Chas. E. Littlehale, Secretary.

Directors—W. B. Nutter, J. K. Wagner, G. P. Roberts, P. E. Holt, John M. Perry, R. B. Teefy, Chas. E. Littlehale.

No. of series, none. No. of members and investors, 1947. No. of shares, 21,100.

ASSETS.		LIABILITIES.	
Loans, on mortgages.		Installment shares, dues----	\$679,402 89
\$1,755,689.69; on shares.		Installment shares, profits----	232,067 31
\$3,660.50; on contract		Paid-up and prepaid shares,	
sales, \$2,175.90 -----	\$1,761,526 09	capital -----	725,800 00
Arrearages, on interest----	5,816 70	Paid-up and prepaid shares,	
Cash, in office, \$1,221.81; in		dividends -----	36,869 13
bank, \$12,129.31 -----	13,351 12	Reserve and undivided	
Real estate, owned -----	4,726 34	profits -----	87,048 00
Furniture and fixtures-----	1,789 90	Loans due and incomplete--	26,520 48
Advances, ledger accounts--	2,147 66	Sundry ledger accounts----	1,650 00
Total assets -----	\$1,789,357 81	Total liabilities -----	\$1,789,357 81
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$10,750 66	Overdrafts and bills payable	\$30,000 00
Installment shares, dues---	163,448 28	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	605,934 13
dues -----	472,900 00	Interest paid -----	560 66
Interest -----	118,045 99	Dues repaid, installment	
Fees -----	393 85	shares -----	235,284 32
Loans repaid -----	362,639 00	Profits repaid, installment	
Overdrafts and bills payable	10,000 00	shares -----	88,498 14
Advances, repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	4,041 06	capital -----	131,200 00
Real estate sold-----	6,350 00	Paid-up and prepaid shares,	
Rents -----	250 00	dividends -----	22,933 83
All other receipts, check ex-		Advances, ledger accounts--	3,769 14
changes, etc. -----	11,860 97	Real estate acquired-----	6,666 77
Total receipts -----	\$1,160,679 81	Salaries -----	7,440 00
		Taxes -----	1,692 09
		Other expenses -----	5,685 35
		All other disbursements,	
		check exchanges, etc. ---	7,664 26
		Balance, cash in office and	
		bank -----	13,351 12
		Total disbursements--	\$1,160,679 81

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 $\frac{3}{4}$ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

P. O. address, Tiburon, California.

Incorporated June 1, 1923. Fiscal year ended June 30, 1925.

Officers—W. R. Bent, President; W. H. Krautz, Vice President; Geo. H. Harlan, Attorney; Allen W. Dayton, Secretary.

Directors—W. R. Bent, W. H. Krautz, W. J. Cummings, F. H. Gilman, C. D. Phelps, Robert Salkeld, J. E. Soderman, J. J. Wasser, A. W. Dayton.

No. of series, none. No. of members and investors, 243. No. of shares, 3503.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$14,900; on definite con- tract, \$86,653.49; on shares, \$409.17 -----	\$101,962 66	Guarantee stock, capital....	\$27,063 45
Cash, in bank -----	2,091.63	Guarantee stock, surplus reserve -----	400 00
		Installment shares, dues....	19,820 86
		Installment shares, profits....	946 76
		Paid-up and prepaid shares, capital -----	14,900 00
		Paid-up and prepaid shares, dividends -----	414 46
		Investment certificates, prin- cipal -----	300 00
		Investment certificates, divi- dends -----	1 35
		Overdrafts and bills payable	21,900 00
		Reserve and undivided profits -----	218 72
		Loans due and incomplete....	16,585 63
		Sundry ledger accounts....	1,503 06
Total assets -----	\$104,054 29	Total liabilities -----	\$104,054 29

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$919 62	Overdrafts and bills payable	\$20,100 00
Guarantee stock	6,669 90	Loans on mortgages and shares -----	56,657 01
Installment shares, dues	16,814 56	Interest paid -----	755 91
Paid-up and prepaid shares, dues -----	10,700 00	Dividends on guarantee stock -----	992 75
Investment certificates	300 00	Dues repaid, installment shares -----	3,239 96
Interest	4,652 71	Profits repaid, installment shares -----	61 31
Fees -----	186 70	Paid-up and prepaid shares, dividends -----	282 74
Loans repaid	8,164 54	Advances, ledger accounts....	726 79
Overdrafts and bills payable	36,500 00	Salaries -----	375 00
Advances repaid, ledger ac- counts -----	740 90	Taxes -----	64 00
		Other expenses -----	301 83
		Balance, cash in office and bank -----	2,091 63
Total receipts -----	\$85,648 93	Total disbursements....	\$85,648 93

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 143—TORRANCE.

TORRANCE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Auditorium Building, Torrance.

Incorporated September 26, 1922. Fiscal year ended December 31, 1924.

Officers—T. C. Welch, President; Geo. S. Welch, Vice President; James W. Post, Vice President; Chas. F. Rippy, Secretary.

Directors—T. C. Welch, Geo. S. Welch, James W. Post, Jas. L. King, Carl L. Hyde, Mrs. Isabel Henderson, Chas. F. Rippy, Brian K. Welch, L. F. Bennett.

No. of series, none. No. of members and investors, 148. No. of shares, 2206.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$48,339.03; on definite contract, \$31,857.92; on shares, \$250	\$80,446 95	Guarantee stock, capital----	\$25,000 00
Cash, in office, \$116.57; in bank, \$1,159.46	1,276 03	Installment shares, dues----	11,678 90
Furniture and fixtures----	871 46	Installment shares, profits----	863 18
Other assets -----	1,008 20	Investment certificates, principal -----	36,500 00
		Investment certificates, dividends -----	183 85
		Reserve and undivided profits -----	1,800 11
		Loans due and incomplete--	6,541 55
		Sundry ledger accounts----	815 05
		All other liabilities, withdrawal fee -----	220 00
Total assets -----	\$83,602 64	Total liabilities -----	\$83,602 64
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$1,327 52	Overdrafts and bills payable	\$9,000 00
Guarantee stock -----	11,500 00	Loans on mortgages and shares -----	31,343 71
Instalment shares, dues----	2,538 90	Interest paid -----	203 11
Investment certificates ----	13,800 00	Investment certificates, dividends -----	924 09
Interest -----	3,952 77	Advances, ledger accounts--	324 80
Fees -----	282 94	Salaries -----	700 00
Loans repaid -----	11,358 94	Taxes -----	35 40
Advances repaid, ledger accounts -----	307 12	Other expenses -----	240 00
		All other disbursements, office fixtures, etc. -----	1,021 05
		Balance, cash in office and bank -----	1,276 03
Total receipts -----	\$45,068 19	Total disbursements--	\$45,068 19

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

GUARANTEE BUILDING AND LOAN CORPORATION.

P. O. address, S. W. Corner K and Kern Streets, Tulare.

Incorporated June 23, 1923. Fiscal year ended December 31, 1924.

Officers—W. E. Dunlap, President; C. F. McMurry, Vice President; W. E. Anderson, Secretary; Russell and Heid, Attorneys.

Directors—W. E. Dunlap, E. F. McMurry, G. C. Burnett, W. H. Jones, H. C. Evans, E. J. Ryan, G. W. Linder, F. J. Heid, Jr., W. E. Anderson.

No. of series, none. No. of members and investors, 83. No. of shares, 100.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$35,623 58	Guarantee stock, capital	\$10,000 00
Cash, in bank	7,817 09	Guarantee stock, surplus reserve	1,007 57
Furniture and fixtures	258 31	Investment certificates, principal	31,521 48
		Investment certificates, dividends	1,169 93
Total assets	\$43,698 98	Total liabilities	\$43,698 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$10,000 00	Overdrafts and bills payable	\$2,800 00
Investment certificates	38,850 48	Loans on mortgages and shares	40,025 00
Interest	3,488 50	Interest paid	59 05
Premiums, on G. C. Stock	1,500 00	Investment certificates, principal	7,329 00
Fees	903 16	Investment certificates, dividends	366 06
Loans repaid	4,401 42	Taxes	18 00
Overdrafts and bills payable	2,800 00	Other expenses	2,894 41
		All other disbursements, office fixtures, etc.	634 95
		Balance, cash in office and bank	7,817 09
Total receipts	\$61,943 56	Total disbursements	\$61,943 56

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 145—TULARE.

TULARE BUILDING AND LOAN ASSOCIATION.

P. O. address. 215 E. Kern Street, Tulare.

Incorporated January, 1889. Fiscal year ended December 31, 1924.

Officers—A. W. Wheeler, President; H. Whaley, Vice President; J. L. Wilder, Secretary; Geo. F. Gill, Attorney.

Directors—A. W. Wheeler, H. Whaley, F. E. Anderson, C. L. Smith, J. G. Smith, E. E. Scranton, G. A. Brunner, J. J. Mitchell, J. L. Wilder.

No. of series, 21. No. of members and investors, 106. No. of shares, 1039.

ASSETS.		LIABILITIES.	
Loans on mortgages, \$65,250; on shares, \$2,570	\$67,820 00	Installment shares, dues	\$51,126 00
Cash, in bank	2,347 91	Installment shares, profits	12,559 05
Furniture and fixtures	200 00	Advance payments	2,719 00
		Reserve and undivided profits	3,834 08
		Sundry ledger accounts	129 78
Total assets	\$70,367 91	Total liabilities	\$70,367 91

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$3,919 26	Overdrafts and bills payable	\$3,000 00
Installment shares, dues	13,635 00	Loans on mortgages and shares	16,820 00
Interest	5,213 82	Interest paid	144 09
Fees	35 00	Dues repaid, installment shares	12,898 00
Loans repaid	14,020 00	Profits repaid, installment shares	2,755 84
Overdrafts and bills payable	3,000 00	Advances, ledger accounts	500 00
All other receipts	94 38	Salaries	1,200 00
		Taxes	73 59
		Other expenses	83 65
		All other disbursements	94 38
		Balance, cash in office and bank	2,347 91
Total receipts	\$39,917 46	Total disbursements	\$39,917 46

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
F	120	\$120 00	\$165 72	\$154 29
G	108	108 00	144 45	135 34
I	96	96 00	124 51	117 38
K	84	84 00	105 54	100 15
M	72	72 00	87 77	83 83
O	60	60 00	70 75	65 38
Q	48	48 00	54 91	51 46
S	36	36 00	39 91	37 96
U	24	24 00	25 80	24 90
W	12	12 00	12 52	12 26

No. 146—UPLAND.

MAGNOLIA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 272 E. Ninth Street, Upland.

Incorporated September 10, 1901. Fiscal year ended September 30, 1924.

Officers—Charles Ruedy, President; F. W. Palmer, Vice President; D. E. Palmer, Secretary and Treasurer.

Directors—Charles Ruedy, F. W. Palmer, A. B. Chowning, H. C. Moore, J. F. Anderson, F. H. Manker, H. E. Titus.

No. of series, none. No. of members and investors, 625. No. of shares, 8812.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$485,375 00	Installment shares, dues---	\$87,667 49
Arrearages, on interest-----	777 80	Installment shares, profits---	14,621 74
Cash, in office, \$356.54; in bank \$12,242.78-----	12,599 32	Paid-up and prepaid shares, capital-----	377,450 00
Furniture and fixtures-----	746 20	Paid-up and prepaid shares, dividends-----	10,225 61
		Reserve and undivided profits-----	9,508 48
		Sundry ledger accounts-----	25 00
Total assets-----	\$499,498 32	Total liabilities-----	\$499,498 32
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,333 64	Overdrafts and bills payable	\$14,500 00
Installment shares, dues---	36,749 13	Loans on mortgages and shares-----	141,600 00
Paid-up and prepaid shares, dues-----	219,750 00	Interest paid-----	232 56
Interest-----	32,042 58	Dues repaid, installment shares-----	14,631 75
Fines-----	128 84	Profits repaid, installment shares-----	4,308 71
Fees-----	421 85	Paid-up and prepaid shares, capital-----	142,400 00
Loans repaid-----	45,825 00	Paid-up and prepaid shares, dividends-----	18,211 29
Overdrafts and bills payable	14,500 00	Advances, ledger accounts---	120 57
Advances repaid, ledger accounts-----	172 37	Salaries-----	1,455 05
All other receipts-----	18 00	Taxes-----	470 08
Total receipts-----	\$351,941 41	Other expenses-----	1,395 23
		All other disbursements-----	16 85
		Balance, cash in office and bank-----	12,599 32
		Total disbursements---	\$351,941 41

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, $7\frac{2}{10}$ per cent

Book value, dues plus dividend.

Withdrawal value, full book value.

No 147—VENTURA.

VENTURA BUILDING AND LOAN ASSOCIATION.

P. O. address, Carne Building, Ventura.

Incorporated June 24, 1920. Fiscal year ended June 30, 1925.

Officers—T. G. Gabbert, President; L. A. Durfee, Vice President; J. E. Rains, Treasurer; Scott McReynolds, Secretary and Attorney.

Directors—T. G. Gabbert, L. A. Durfee, Edgar Carne, Harry Valentine, Wilson Bonestell, Geo. Likens, A. L. Hobson, J. E. Rains, S. McReynolds.

No. of series, none. No. of members and investors, 217. No. of shares, 3119.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$163,247 86	Installment shares, dues---	\$131,700 60
Cash, in bank -----	2,079 08	Installment shares, profits--	18,007 36
		Paid-up and prepaid shares,	
		capital -----	300 00
		Overdrafts and bills payable	11,939 45
		Reserve and undivided	
		profits -----	3,349 53
		Sundry ledger accounts----	30 00
Total assets -----	\$165,326 94	Total liabilities -----	\$165,326 94

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$1,053 06	Overdrafts and bills payable	\$16,207 39
Installment shares, dues---	50,331 46	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	67,218 99
dues -----	300 00	Interest paid -----	472 53
Interest -----	11,666 86	Dues repaid, installment	
Fees -----	1,195 35	shares -----	14,348 22
Loans repaid -----	16,997 87	Profits repaid, installment	
Overdrafts and bills payable	22,545 29	shares -----	3,049 15
Advances repaid, ledger ac-		Advances, ledger accounts--	1,171 83
counts -----	1,171 83	Salaries -----	575 00
All other receipts-----	96 50	Taxes -----	111 23
		Other expenses -----	52 20
		All other disbursements----	72 60
		Balance, cash in office and	
		bank -----	2,079 08
Total receipts -----	\$105,358 22	Total disbursements--	\$105,358 22

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 148—VISALIA.

VISALIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 108 West Center Street, Visalia.

Incorporated January 5, 1887. Fiscal year ended January 31, 1925.

Officers—C. J. Giddings, President; J. S. Johnson, Vice President; C. L. Johnson, Secretary; L. C. Hyde, Treasurer; H. B. McClure, Attorney.

Directors—C. J. Giddings, J. S. Johnson, Ira Chrisman, Joe Sherman, C. L. Bradley, E. J. Buckman, M. M. Maddox, R. F. Cross, C. L. Johnson.

No. of series, none. No. of members and investors, 473. No. of shares, 13,051.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$650,750 00	Installment shares, dues---	\$218,971 42
Arrearages, in interest----	1,802 47	Installment shares, profits--	116,436 26
Cash, in bank-----	2,628 84	Paid-up and prepaid shares,	
Real estate, owned-----	3,270 75	capital-----	285,700 00
Furniture and fixtures-----	60 00	Paid-up and prepaid shares,	
Advances, ledger accounts--	183 56	dividends-----	8,549 74
		Overdrafts and bills payable	6,200 00
		Reserve and undivided	
		profits-----	19,372 29
		Loans due and incomplete--	3,300 00
		Sundry ledger accounts----	125 00
		All other liabilities, ac-	
		crued interest-----	40 91
Total assets-----	\$658,695 62	Total liabilities-----	\$658,695 62

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$12,308 73	Overdrafts and bills payable	\$32,700 00
Installment shares, dues---	59,899 26	Loans on mortgages and	
Paid-up and prepaid shares,		shares-----	99,037 90
dues-----	29,000 00	Interest paid-----	540 35
Interest-----	50,717 96	Dues repaid, installment	
Fees-----	341 50	shares-----	24,232 37
Loans repaid-----	68,200 00	Profits repaid, installment	
Overdrafts and bills payable	22,700 00	shares-----	9,381 90
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts-----	5,991 43	capital-----	49,200 00
		Paid-up and prepaid shares,	
		dividends-----	17,975 89
		Advances, ledger accounts--	5,398 23
		Real estate acquired-----	3,270 75
		Salaries-----	3,600 00
		Taxes-----	610 70
		Other expenses-----	581 95
		Balance, cash in office and	
		bank-----	2,628 84
Total receipts-----	\$249,158 88	Total disbursements--	\$249,158 88

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 149—WHITTIER.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 110 E. Philadelphia Street, Whittier.

Incorporated March 29, 1920. Fiscal year ended December 31, 1924.

Officers—M. Orban, Jr., President; D. C. Andrews, Vice President; A. E. Harris, Vice President; W. H. Kimball, Secretary-Treasurer.

Directors—M. Orban, Jr., D. C. Andrews, A. E. Harris, W. F. Starkey, Chas. E. Cole, W. H. Kimball.

No. of series, none. No. of members and investors, 793. No. of shares, 8707.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$780,900; on shares, \$75	\$780,975 00	Guarantee stock, capital	\$100,000 00
Arrearages, on shares	1,760 00	Guarantee stock, surplus reserve	12,956 00
Cash, in office, \$3,766.19; in bank, \$61,627.90	65,394 00	Installment shares, dues	82,467 00
Furniture and fixtures	4,781 96	Installment shares, profits	7,457 17
		Investment certificates, principal	610,713 81
		Investment certificates, dividends	16,395 72
		Advance payments	4,249 50
		Reserve and undivided profits	15,261 85
		All other liabilities, dividends unpaid	3,500 00
Total assets	\$852,911 05	Total liabilities	\$852,911 05

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$32,926 85	Loans on mortgages and shares	\$256,875 00
Installment shares, dues	44,880 00	Dividends on guarantee stock	7,000 00
Investment certificates	360,108 51	Dues repaid, installment shares	6,100 50
Interest	56,780 12	Profits repaid, installment shares	542 70
Premiums	3 09	Investment certificates, principal	177,030 47
Fines	50 85	Investment certificates, dividends	25,417 77
Fees	2,148 00	Salaries	5,987 70
Loans repaid	51,500 00	Taxes	725 26
All other receipts, special reserve, etc.	3,936 11	Other expenses	4,611 41
		All other disbursements, office fixtures	2,648 63
		Balance, cash in office and bank	65,394 09
Total receipts	\$552,333 53	Total disbursements	\$552,333 53

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1	54	\$27 00	\$31 69	\$30 89
2	48	24 00	27 68	27 03
4	36	18 00	20 02	19 62
6	24	12 00	12 88	12 73
8	12	6 00	6 22	6 18

WHITTIER BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 E. Philadelphia Street, Whittier.

Incorporated October 25, 1920. Fiscal year ended December 31, 1924.

Officers—Wallace Gregg, President; A. C. Maple, Vice President; M. R. Allen, Secretary.

Directors—Wallace Gregg, A. C. Maple, M. R. Allen, J. G. Swain, H. L. Perry, A. H. Gregg, Truman Berry.

No. of series, none. No. of members and investors, 370. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$6,000; on definite con- tract, \$781,928.10; on shares, \$275 -----	\$788,203 10	Guarantee stock, capital---	\$100,000 00
Cash, in office, \$702.49; in bank, \$22,750.26 -----	23,452 75	Guarantee stock, surplus reserve -----	10,000 00
Real estate, owned, office building -----	37,500 00	Investment certificates, prin- cipal -----	661,308 40
Furniture and fixtures-----	1,691 42	Investment certificates, divi- dends -----	14,631 40
		Overdrafts and bills payable	30,000 00
		Reserve and undivided profits -----	571 47
		Loans due and incomplete--	30,239 37
		Sundry ledger accounts----	96 63
		All other liabilities, unpaid dividends -----	4,000 00
Total assets -----	\$850,847 27	Total liabilities -----	\$850,847 27

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$44,446 86	Loans on mortgages and shares -----	\$336,638 69
Investment certificates ----	220,685 57	Dividends on guarantee stock -----	8,000 00
Interest -----	59,525 69	Investment certificates, prin- cipal -----	32,733 50
Fines -----	154 28	Real estate acquired -----	37,500 00
Fees -----	2,502 25	Salaries -----	8,050 00
Loans repaid -----	95,844 36	Taxes -----	1,165 25
Overdrafts and bills payable	30,000 00	Other expenses -----	6,089 60
Bonds sold -----	800 00	All other disbursements, office fixtures -----	690 85
Rents -----	265 00	Balance, cash in office and bank -----	23,452 75
All other receipts, revenue stamps, etc -----	96 63		
Total receipts -----	\$454,320 44	Total disbursements--	\$454,320 64

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 151—WILMINGTON.

HARBOR BUILDING AND LOAN ASSOCIATION

P. O. address, 326 Canal Avenue, Wilmington.

Incorporated August 18, 1922. Fiscal year ended December 31, 1924.

Officers—W. H. Edwards, President; J. W. Earl, Vice President; A. Z. Taft, Jr., Vice President; G. R. Dexter, Attorney; T. L. Skelton, Secretary.

Directors—W. H. Edwards, J. W. Earl, A. Z. Taft, F. J. Rossman, E. M. Beattie, T. C. Thompson, W. C. Edwards, A. P. Stockwell, A. W. Stone, T. L. Skelton.

No. of series, none. No. of members and investors, 148. No. of shares, 353.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$45,400; on definite contract, \$48,292.86; on shares, \$500; on contract sales, \$2,340.40	\$96,533 26	Guarantee stock, capital	\$35,300 00
Cash, in office, \$3,494.95; in bank, \$41,077.87	44,572 82	Guarantee stock, surplus reserve	8,825 00
Furniture and fixtures	3,260 68	Investment certificates, principal	\$4,598 10
Other assets, supplies	2,000 00	Overdrafts and bills payable	6,090 00
		Reserve and undivided profits	755 19
		Loans due and incomplete	8,775 33
		All other liabilities, escrows	2,113 34
Total assets	\$146,366 76	Total liabilities	\$146,366 76
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock	\$35,300 00	Loans on mortgages and shares	\$116,155 27
Guarantee stock surplus	8,825 00	Investment certificates, principal	54,306 02
Investment certificates	138,904 12	Investment certificates, dividends	1,195 94
Interest	4,035 66	Salaries	4,368 47
Premiums	5,220 84	Taxes	66 75
Loans repaid	28,397 14	Other expenses	2,870 15
Overdrafts and bills payable	6,000 00	All other disbursements	5,260 68
All other receipts, escrows	2,113 34	Balance, cash in office and bank	44,572 82
Total receipts	\$228,796 10	Total disbursements	\$228,796 10

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 152—WILMINGTON.

WILMINGTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Canal Avenue, Wilmington.

Incorporated September 3, 1920. Fiscal year ended June 30, 1925.

Officers—E. Opp, President; Geo. C. Flint, Vice President; Louis Denni, Treasurer; Henry B. Carter, Attorney; O. W. Hodgkinson, Secretary.

Directors—E. Opp, Geo. C. Flint, J. A. Denni, Louis Denni, Henry J. Lembke, F. McGinley, E. L. Menveg, C. Henry Olsen, J. A. Weldt, Andrew Young, O. W. Hodgkinson.

No. of series, none. No. of members and investors, 546. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$349,838 34	Guarantee stock, capital	\$50,000 00
Cash, in office, \$313.33;		Investment certificates, principal	346,891 52
in bank, \$21,337.60	21,650 93	Reserve and undivided profits	14,457 63
Furniture and fixtures	1,285 04	Loans due and incomplete	21,920 34
Bonds owned	60,910 18	All other liabilities	415 00
Total assets	\$433,684 49	Total liabilities	\$433,684 49
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$16,184 78	Loans on mortgages and shares	\$189,529 29
Guarantee stock	4,800 00	Dividends on guarantee stock	3,160 40
Investment certificates	431,374 23	Dues repaid, installment shares	161 93
Interest	24,109 97	Investment certificates, principal	251,577 30
Premiums	6,265 47	Investment certificates, dividends	13,896 40
Loans repaid	38,380 88	Bonds purchased	74,855 68
Bonds sold	39,500 00	Salaries	2,775 00
All other receipts	240 00	Taxes	691 05
Total receipts	\$560,855 33	Other expenses	2,382 91
		All other disbursements, office fixtures	174 44
		Balance, cash in office and bank	21,650 93
		Total disbursements	\$560,855 33

INSTALLMENT SHARES, WITH AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

APPENDIX (C)

Showing the Assets and Liabilities of 10 new Associations that have been in operation less than six months, prior to June 30, 1925.

Detailed Statement of Condition of Foreign Association.

NOT INCLUDED IN TABULATIONS

FRESNO.

UNITED STATES BUILDING AND LOAN ASSOCIATION.

P. O. address, 2011 Tulare Street, Fresno.

Incorporated December 20, 1924. Fiscal term ended June 30, 1925.

Officers—D. H. Trowbridge, President; Orville L. Routt, Vice President; G. R. Dexter, Attorney; M. C. Routt, Secretary.

Directors—D. H. Trowbridge, Orville L. Routt, W. E. Durfey, R. D. Sibley, Arthur Goodfellow, W. A. Sutherland, I. P. Aten, M. C. Routt, Gilbert H. Beesmyer.

No. of series, none. No. of members and investors, 13. No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans, on mortgages, \$16,300; on definite con- tract, \$8,461.75	\$24,761 75	Guarantee stock, capital---	\$25,000 00
Cash, in office, \$95.47; in bank, \$38,645.57	38,741 04	Investment certificates, prin- cipal -----	34,187 27
Furniture and fixtures-----	4,104 14	Reserve and undivided profits -----	483 23
Other assets -----	550 52	Loans due and incomplete--	8,198 40
		All other liabilities-----	288 55
Total assets -----	\$68,157 45	Total liabilities -----	\$68,157 45

LOS ANGELES.

FRANKLIN BUILDING-LOAN ASSOCIATION.

P. O. address, 709 S. Hope Street, Los Angeles.

Incorporated September 8, 1924. Fiscal term ended June 30, 1925.

Officers—M. M. Johnson, President; H. G. Sonnemann, Vice President; Owen Emery, Attorney; Karl C. Darlington, Secretary.

Directors—M. M. Johnson, H. G. Sonnemann, D. M. Cookingham, Levi Wright, F. L. Darlington, M. E. Johnson, Karl C. Darlington.

No. of series, none. No. of members and investors, 26. No. of shares, 393.

ASSETS.		LIABILITIES.	
Loans on definite contract	\$8,980 99	Guarantee stock, capital---	\$13,700 00
Cash, in bank -----	8,735 06	Paid-up and prepaid shares, capital -----	1,100 00
Furniture and fixtures	1,767 73	Investment certificates, prin- cipal -----	530 79
Advances, ledger accounts--	2,400 00	Reserve and undivided profits -----	313 99
		Loans due and incomplete--	6,039 00
		Sundry ledger accounts----	200 00
Total assets -----	\$21,883 78	Total liabilities -----	\$21,883 78

LOS ANGELES.

GUARDIAN BUILDING-LOAN ASSOCIATION.

P. O. address, 808 S. Spring Street, Los Angeles.

Incorporated January 19, 1925. Fiscal term ended June 30, 1925.

Officers—R. F. McClellan, Chairman; H. M. Bennett, President; E. J. Wylie, A. C. Malone, A. L. King, Vice Presidents; Grover C. Squier, Secretary.

Directors—R. F. McClellan, H. M. Bennett, E. J. Wylie, A. C. Malone, A. L. King, H. A. Payne, G. C. Squier, Malcom Crowe, P. F. Cogswell, W. O. Welch, J. H. Alvord, F. J. Smith, R. I. Sutton, A. E. Burns, J. W. Tucker, C. C. McWhinney, M. R. Hopkins, Geo. A. Gogers.

No. of series, none. No. of members and investors, 21. No. of shares, 1556.

ASSETS.		LIABILITIES.	
Cash, in bank-----	\$89,724 39	Guarantee stock, capital---	\$73,840 00
Furniture and fixtures-----	2,290 61	Guarantee stock, premium---	18,175 00
Total assets -----	\$92,015 00	Total liabilities -----	\$92,015 00

LOS ANGELES.

LINCOLN BUILDING AND LOAN ASSOCIATION.

P. O. address, 616 Wright and Callender Building, Los Angeles.

Incorporated February 6, 1925. Fiscal term ended June 30, 1925.

Officers—M. M. Levering, President; C. A. Adams, Vice President; N. L. Levering, Secretary.

Directors—M. M. Levering, C. A. Adams, E. A. Peters, N. L. Levering, J. A. McElmell, C. A. Fisher, I. B. Gotfredson.

No. of series, none. No. of members and investors, 180. No. of shares, 264.

ASSETS.		LIABILITIES.	
Loans, on mortgages-----	\$40,154 36	Guarantee stock, capital---	\$24,165 00
Cash, in office, \$301; in bank, \$9,689.89-----	9,990 89	Guarantee stock, surplus reserve-----	457 48
Furniture and fixtures-----	188 16	Installment shares, dues-----	64 00
		Investment certificates, principal-----	15,631 72
		Overdrafts and bills payable-----	10,000 00
		Reserve and undivided profits-----	15.21
Total assets -----	\$50,333 41	Total liabilities -----	\$50,333 41

LOS ANGELES.

LOS ANGELES AMERICAN BUILDING AND LOAN ASSOCIATION.

P. O. address, 5101 York Boulevard, Los Angeles.

Incorporated November 24, 1924. Fiscal term ended June 30, 1925.

Officers—J. C. Baddeley, President; O. T. Vaughan, Secretary.

Directors—R. F. Carr, O. T. Vaughan, E. W. Leeper, J. N. Minnick, C. R. Baker, W. J. Ryf, J. C. Baddeley, C. E. Ogg, C. M. Thomas, E. S. Bollar, J. K. Wilson, B. E. Ashmore, G. B. Sorensen, C. H. Pedrotti, F. W. Starr, A. E. Carpenter, G. F. Rezner, D. C. Hopley, W. E. Oldfield, J. Zebrosky.

No. of series, none. No. of members and investors, 22. No. of shares, 220.

ASSETS.		LIABILITIES.	
Loans on definite contract	\$13,634 88	Guarantee stock, capital	\$10,000 00
Cash, in bank	4,187 61	Installment shares, dues	187 00
Furniture and fixtures, etc.	1,183 88	Investment certificates, principal	1,470 00
		Reserve and undivided profits	3,469 81
		Loans due and incomplete	3,879 56
Total assets	\$19,006 37	Total liabilities	\$19,006 37

LOS ANGELES.

PACIFIC COAST BUILDING-LOAN ASSOCIATION.

P. O. address, 333 Pacific Mutual Building, Los Angeles.

Incorporated May 20, 1925. Fiscal term ended June 30, 1925.

Officers—C. E. Paris, President; F. C. Noon, Vice President; A. A. Anderson, Secretary.

Directors—C. E. Paris, F. C. Noon, A. A. Anderson, W. L. Biersach, P. N. Nunn, Ross E. Hall, Richard Sachse, Geo. H. Barnes, J. G. Hall.

No. of series, none. No. of members and investors, 13. No. of shares, 566.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$25,350 00	Guarantee stock, capital	\$50,000 00
Cash, in office, \$7,600; in bank, \$27,168.75	34,768 75	Guarantee stock, premium	4,000 00
Furniture and fixtures	2,541 48	Investment certificates, principal	3,100 00
		Reserve and undivided profits	210 23
		Loans due and incomplete	5,350 00
Total assets	\$62,660 23	Total liabilities	\$62,660 23

PALO ALTO.

HOME FOUNDATION BUILDING AND LOAN ASSOCIATION.

P. O. address, 412 University Avenue, Palo Alto.

Incorporated March 31, 1925. Fiscal term ended June 30, 1925.

Officers—Jackson H. Ralston, President; J. E. McDowell, Vice President; E. D. Lakin, Attorney; R. O. Bolman, Secretary-Treasurer.

Directors—J. H. Ralston, J. E. McDowell, E. D. Lakin, John S. Stephens, N. B. Smith, A. W. Hay, P. M. P. Merner, F. C. Price, Geo. F. Brown.

No. of series, none. No. of members and investors, 29. No. of shares, 105.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$20,986 29	Guarantee stock, capital---	\$21,830 00
Cash, in bank -----	21,751 60	Investment certificates, principal -----	7,015 00
Furniture and fixtures----	1,183 46	Reserve and undivided profits -----	859 00
		Loans due and incomplete--	14,217 35
Total assets -----	\$43,921 35	Total liabilities -----	\$43,921 35

SAN FRANCISCO.

INDUSTRIAL BUILDING-LOAN ASSOCIATION.

P. O. address, 559 Monadnock Building, San Francisco.

Incorporated February 25, 1925. Fiscal term ended June 30, 1925.

Officers—W. H. Hendricks, President; Purcell Rowe, Vice President and Attorney; A. J. DeLamare, Secretary.

Directors—W. H. Hendricks, Purcell Rowe, A. J. DeLamare, W. H. Snedeker, E. B. Jennings.

No. of series, none. No. of members and investors, 15. No. of shares, 128.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$10,975 41	Guarantee stock, capital---	\$10,400 00
Cash, in bank -----	111 74	Installment shares, dues---	44 75
Furniture and fixtures----	17 00	Investment certificates, principal -----	45 00
		Overdrafts and bills payable	500 00
		Reserve and undivided profits -----	114 40
Total assets -----	\$11,104 15	Total liabilities -----	\$11,104 15

SAN FRANCISCO.

**METROPOLITAN GUARANTEE BUILDING-LOAN
ASSOCIATION.**

P. O. address, 525 Market Street, San Francisco.

Incorporated December 18, 1924. Fiscal term ended June 30, 1925.

Officers—Harvey M. Toy, President; Geo. S. Walker, Vice President; C. M. Wooster, Vice President-Manager; D. C. Watson, Secretary.

Directors—H. M. Toy, Geo. S. Walker, C. M. Wooster, D. C. Watson, T. M. Gardiner, B. W. Reed, W. E. Bouton, H. S. Thomson, S. C. Symon, B. Grant Taylor, C. I. Dennis, B. Katschinski, L. H. Burnett, Dr. A. T. Noe, W. M. Wells, W. G. Metson, J. H. Roberts.

No. of series, none. No. of members and investors, 69. No. of shares, 530.

ASSETS.		LIABILITIES.	
Loans, on definite contract	\$63,323 92	Guarantee stock, capital	\$36,593 75
Arrearages, on interest	287 67	Guarantee stock, surplus	
Cash, in bank	800 18	reserve	375 00
Furniture and fixtures	837 50	Investment certificates, principal	12,758 10
		Investment certificates, dividends	224 81
		Reserve and undivided profits	403 61
		Loans due and incomplete	14,904 00
Total assets	\$65,259 27	Total liabilities	\$65,259 27

VAN NUYS.

PROVIDENT BUILDING-LOAN ASSOCIATION.

P. O. address, 300 Sherman Way, Van Nuys.

Incorporated May 1, 1925. Fiscal term ended June 30, 1925.

Officers—W. P. Whitsett, President; L. H. Malin, Lee W. Miller, Fred Weddington, Vice Presidents; J. S. McPherson, Attorney; W. C. Haden, Secretary.

Directors—W. P. Whitsett, L. H. Malin, Lee W. Miller, Fred Weddington, F. W. Berkshire, H. A. Carlson, R. O. Church, Walter H. Cox, H. C. Hatterscheid, F. J. Hendershot, F. N. High, G. R. LeBaron, F. X. Pfaffinger, J. H. Willis, W. C. Haden.

No. of series, none. No. of members and investors, 16. No. of shares, 275.

ASSETS.		LIABILITIES.	
Loans, on mortgages	\$2,500 00	Guarantee stock, capital	\$27,500 00
Cash, in bank	32,073 88	Investment certificates, principal	100 00
Furniture and fixtures	107 50	Reserve and undivided profits, contingent	4,581 38
		Loans due and incomplete	2,500 00
Total assets	\$34,681 38	Total liabilities	\$34,681 38

FOREIGN ASSOCIATION.

SALT LAKE CITY, UTAH.

WESTERN LOAN AND BUILDING COMPANY.

Address, 45-49 E. First South Street, Salt Lake City.

Incorporated April 15, 1892. Fiscal year ended December 31, 1924.

Officers—R. W. Madsen, President; Dr. John T. White, Vice President; H. M. H. Lund, Secretary; V. R. Madsen, Vice President and Manager; James Ingebretsen, Attorney.

Directors—R. W. Madsen, Dr. John T. White, V. R. Madsen, James Ingebretsen, H. M. H. Lund, L. W. Smeltzer, Chas. W. Ames.

No. of series, 172. No. of members and investors, 28,444. No. of shares, 538,892.

ASSETS.		LIABILITIES.	
Loans, on real estate	\$12,240,106 13	Reserve fund, capital	\$500,000 00
Loans, on shares	365,878 23	General fund, capital	250,000 00
Loans, on contracts	461,138 99	Surplus reserve	23,890 49
	\$13,067,123 35	Installment shares, and profits	8,860,130 18
Less repayments	2,595,394 07	"D" stock, full-paid	170,050 00
Net loans	\$10,471,729 28	Savings stock	1,297,542 31
Cash, in office	52,347 80	Advance payments	463,180 51
Cash, in banks	1,733,071 25	Sundry ledger accounts	300,254 18
Real estate, owned	15,100 00	Unapportioned earnings	548,369 10
Advances to borrowers	128,621 80		
Sundry accounts	12,546 64		
	\$12,413,416 77		\$12,413,416 77

CALIFORNIA BUSINESS.

ASSETS.		LIABILITIES.	
Mortgage loans, face value	\$5,912,480 00	Installment shares—	
Contract loans	162,320 00	Class Share	Dues paid in
	\$6,074,800 00	"C" stock	1,444 870,674 40
Repayments	912,007 18	"EE" stock	55,453 140,880 18
Net value	\$5,162,792 82	"E" stock	5,707 357,127 74
Share loans	65,408 18	"P" stock	36,315 699,079 31
R. E. cost value	6,540 67	"H" stock	11,985 224,119 94
	\$5,234,741 67	Totals	110,904 \$1,491,881 57

Number of shareholders in California	6,122
Number of borrowers in California	2,361
Number of loans in force	2,150
Number of loans on deposit in California	153
Face value of same	\$458,950 00
Amount repaid on same	238,978 01
Net value December 31, 1924	\$219,971 99
Net deposit required by law	\$50,000 00

APPENDIX (D)

General Laws Governing Building and Loan Associations.

Building and Loan Commission Act.

Rulings by Building and Loan Commissioner.

Principal Proceedings involved in forming Building and
Loan Associations.

Articles of Incorporation of a California Building and
Loan Association.

By-Laws of a California Building and Loan Association.

Code of Ethics, adopted by the California Building-Loan
League.

STATE OF CALIFORNIA

General Laws Governing Building and Loan Associations.

As amended, effective July 24, 1925.

CIVIL CODE.

TITLE XVI.

BUILDING AND LOAN ASSOCIATIONS.

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|---------|-------|--|
| Section | 633. | Formation, powers, and organization. |
| | 634. | Capital stock. |
| | 635. | Retiring free shares. |
| | 636. | Maturity of stock. |
| | 637. | Loans—Prohibitions—Penalties. |
| | 638. | Interest—Securities—Repayment of loans. |
| | 639. | Arrears in payments—Default—Forfeitures. |
| | 640. | Purchase of real estate. |
| | 641. | Profits and losses. |
| | 642. | Withdrawals. |
| | 642a. | Delayed withdrawals and maturities. |
| | 643. | Membership. |
| | 644. | State supervision and control. |
| | 645. | Annual report. |
| | 646. | Foreign corporations—Deposit by. |
| | 647. | Investment in and loans upon bonds. |
| | 647a. | Consolidation of associations. |
| | 648. | Definition of building and loan association. |
| | 648a. | Formation with or without capital stock. |

Powers—Purposes for which formed.

633. Building and loan associations as hereinafter in this title defined, shall have power to receive money and accumulate funds to be loaned, and to loan the same to their shareholders, investors and others; to permit shareholders and investors to withdraw part or all of their payments, investments or stock deposits, and to prescribe the terms and conditions of such withdrawal; to cancel shares of stock, the payments on which have been withdrawn; to receive money and to execute certificates therefor, which must specify the date, amount, rate of interest, and when the principal and interest are payable, and also the withdrawal value thereof at the end of each year; to borrow money for the purpose of making loans and of paying withdrawals and maturities; and shall have such further powers as may be specifically set forth under this title; *provided, however*, that no such association shall, at any time, have or carry upon its books, for any member or

investor, any demand, commercial or checking account or any credit to be withdrawn upon the presentation of any negotiable check or draft. Every such corporation hereafter formed, in setting forth the purposes for which it is formed, shall state, in its articles of incorporation, that it is formed to encourage industry, frugality, home building, and savings among its shareholders and members; the accumulation of savings; the loaning to its shareholders and members of the moneys or funds so accumulated, with the profits and earnings thereon, and the repayment to each of his savings and profits, whenever they have accumulated to the full par value of the shares, or at any time when he shall desire the same or when the corporation shall desire to repay the same, as it may be provided in the by-laws; and shall also state that it is formed for all the purposes specified in this title. (In effect August 11, 1913.)

Capital—How accumulated; classes of shares.

634. The capital of every such corporation shall be divided into shares of the matured or par value of one hundred or two hundred dollars each, as provided by the articles of incorporation, and shall be paid in by the subscribers in the manner provided by the by-laws. All such payments shall be called dues. Certificates shall be issued to each shareholder on the first payment of dues by him. Shares pledged as security for the payment of a loan shall be called pledge shares, and all others, free shares. All shares matured and surrendered or canceled, shall become the property of the corporation and may be reissued. The capital shall consist of the accumulated dues together with the apportioned profits of the corporation, and shall be accumulated by the issuance of shares in "installment" form and, where the by-laws shall so provide, in any or all of the following forms, viz: "full paid," "pass book," and "guarantee."

Installment shares.

(a) Installment shares shall be either "serial" or "permanent" in form. When issued in "serial" form the periodical dues on shares in each series shall commence with the date of the issue of such series and the holder must pay such dues and such amounts per share and at such times as the by-laws may provide, and such payments must continue on each share until, with the profits allotted thereto, it reaches its matured value or is withdrawn or canceled. On all such issues the dividends shall be apportioned or credited equally to each share in each series. No share of a prior series shall be issued after the issue of shares in a new series, except by way of transfer. Shares issued in "permanent" form may be issued at any time and the dividends thereon may be credited in the pass books of the members. Shares of either form may be issued in "classes" with a different periodical payment for each class designation, to be specified in the by-laws, and shall be issued with full participation in the profits subject to apportionment as dividends.

Full paid shares.

(b) Full paid shares shall be shares upon which a single payment of dues amounting to one hundred or two hundred dollars per share shall be paid at the time of subscription and upon which the holder shall be entitled to either a full participation in the net profits or to an agreed rate of dividends not exceeding six per cent per annum, payable semi-annually in cash, to be specified in the body of the certificate issued.

All such shares may be issued in separate classes as to participation, under regulations to be provided in the by-laws and which must be fully set forth in or upon each certificate issued.

Pass book shares.

(c) Pass book shares are shares which shall participate in the apportionment of net profits and be credited therewith at a rate not less than seventy-five nor more than ninety per centum of the rate apportioned to installment shares, as the by-laws shall determine, and upon which the dues may be paid in at such times and in such amounts as the holder thereof may elect until said shares reach their matured value or are withdrawn. Such shares shall be withdrawable under rules to be provided in the by-laws and fully set forth in the pass books issued. The matured value of this class of shares shall not exceed in volume twenty-five per centum of the matured value of all other shares in force. No membership fee, fine or forfeiture shall be chargeable against such shares.

Guarantee stock.

(d) Guarantee stock shall be stock, provided by the by-laws, to be set apart and sold as a fixed, permanent or guarantee capital. When any such stock has been once so set apart, sold and issued, it shall thereafter remain as a fixed, permanent and guarantee capital, and shall be subjected to all the conditions and liabilities attaching to the paid in capital stock of other classes of corporations. Such guarantee stock shall protect and guarantee all other stockholders and creditors against any loss, and when once paid it must be kept unimpaired.

May issue investment certificates to minors.

(e) Every corporation specified in this title, in addition to being entitled to issue investment certificates to adults, shall also have power to issue one or more investment certificates to a minor of any age and receive payments thereon by or for such minor. If such minor be fourteen years of age or over, he shall be entitled to withdraw, transfer or pledge any such certificate owned by him and to receive from such corporation any and all interest or other moneys at any time becoming due thereon and his receipt or acquittance therefor shall constitute a valid release and discharge to the corporation for the payment of such money.

Investment certificate—Reserve required.

(f) Every corporation specified in this title issuing installment or full paid investment certificates, or both, shall at all times have issued and fully paid for, either an amount of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund equal to ten per cent of the aggregate amount of its liability on its said installment investment certificates and full paid investment certificates; *provided, however*, that the aggregate of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund, of every building and loan association issuing installment or full paid investment certificates, or both, must equal the following percentages of its investment certificate liabilities:

1. Ten per centum of any amount up to and including one million dollars.

2. Seven and one-half per centum of any amount in excess of one million dollars, up to and including two million dollars.

3. Five per centum of any amount in excess of two million dollars, up to and including five million dollars.

4. Three per centum of any amount in excess of five million dollars.

Guarantee stock may have majority of directors.

(g) Corporations specified in this title, issuing guarantee stock, may provide in their by-laws that a majority of the board of directors shall be selected from the holders of such stock.

Entrance and transfer fees.

(h) Every corporation specified in this title shall also have power, by its by-laws, to charge and collect an entrance fee, for each share of stock, or membership share, or investment certificate, it may issue, not exceeding one dollar on each share or investment certificate having a matured or face value of one hundred dollars, and also to charge and collect a transfer fee, not exceeding ten cents on each share, or investment certificate, all of which fees shall be accounted for by the corporation like other funds of the association. No other fee, charge or deduction shall ever be made or permitted to be made against any shareholder, or certificate holder, or against any of his shares or certificates, hereafter issued, or the dues paid in thereon for the purpose of creating a fund to be used in the payment of current or running expenses. (In effect July 24, 1925.)

Retiring free shares.

635. The directors may in their discretion, under the regulations prescribed by the by-laws, retire any free shares of stock, other than those of the guarantee stock, by enforcing the withdrawal thereof, but whenever the withdrawal of any shares is to be enforced, the holders thereof must be paid the amount actually paid in, and the full amount of earnings at the date of retirement; *provided*, that shares of installment stock shall not be forced out until after they shall have become four years old.

Maturity of shares, and payment.

636. When any stock shall have reached its matured value, payment of dues thereon shall cease. Borrowing stockholders whose loans are fully paid shall have their securities released and returned to them. Holders of free shares of stock shall be paid the matured value thereof out of the funds of the corporation with interest at such rate as the by-laws shall provide, from the time the board of directors shall declare such shares to have been matured, until paid; but at no time shall more than one-half of the receipts of the corporation be applicable to the payment of matured shares without the consent of said board. The order of the payment of matured shares, if not otherwise determined by the by-laws, shall be in the numerical order of issuance.

Loans—Officers and directors may not borrow; no loans on guarantee stock or mining stock.

637. Loans may be made upon the "mutual plan" or upon the "definite contract plan." Loans made upon the mutual plan shall be accompanied by a pledge of shares having a matured or par value equal to the face of the loan. Definite contract loans shall be repayable in a

definite number of equal periodical installments, to be named in the note or obligation, each in an amount sufficient for the aggregate of all to repay the principal of the loan together with interest on the unpaid periodical balances, within the time and at the rate agreed upon. It shall be unlawful for any director or officer of any corporation governed by this title, directly or indirectly, for himself, or as a partner or agent for others, to borrow any of the funds of such corporation, and any officer or director violating the provisions of this section shall be guilty of a felony. Any officer or director of any such corporation who consents on behalf of such corporation to make a loan to any officer or director of such corporation shall be guilty of a felony, and shall also be personally liable to the corporation for the full amount thereof. It shall be unlawful for any building and loan association, corporation or society operating under the provisions of this title to loan any of its funds upon any of its own guarantee stock or upon its permanent non-withdrawal capital stock as security. Any officer or director of an association who shall make any such loan for and on behalf of any association shall be personally liable to the corporation for the full amount thereof, and shall also be deemed guilty of a felony. It shall be unlawful for any building and loan association, corporation or society, operating under the provisions of this title, to loan any of its funds upon the security of, or to invest any of its funds in any mining shares or mining stocks, or in the stocks or bonds of any corporation, other than in this title provided; and any officer or director who, on behalf of any such corporation, shall make any such loan or investment, or who shall consent thereto, shall be personally liable to the corporation for the whole amount of any such loan or investment, and shall also be guilty of a felony. (In effect August 11, 1913.)

Security for loans—Interest, rate to appear.

638. For every loan made a note or obligation, expressing and setting forth the exact rate of interest, must be executed by the borrower, secured by a first mortgage or deed of trust upon unencumbered real estate having an appraised value of not less than twenty-five per cent in excess of the face of the loan, except such loans as may be made upon the security of bonds specified in section six hundred forty-seven; or in lieu of a mortgage or deed of trust, loans to the extent of not exceeding ninety per cent of the then withdrawable value, may be made upon the pledge of free shares or certificates as security for their repayment. The board of directors may from time to time fix the rate of interest to be charged on loans. A borrower may at any time repay his loan together with interest or arrears due thereon and upon the surrender of the shares, or certificate pledged as security therefor. (In effect July 27, 1917.)

Arrears in payment; default; forfeitures.

639. Whenever any non-borrowing member shall be six months in arrears in the payment of his dues upon free shares, the secretary may give him notice thereof in writing, and a statement of his arrearages, by mailing the same to him at his last post-office address given by him to the association; and if he shall not pay all arrearages within two months thereafter, the board of directors may, at their option, declare his shares forfeited, and at the time of such forfeiture, the withdrawal value thereof shall be determined and stated, and the defaulting member

shall be entitled to withdraw the same without interest, upon such notice as shall be required of a withdrawing shareholder. Whenever a borrower shall be three months in arrears in the payment of his dues or interest or loan installments, the whole loan shall become due at the option of the board of directors, and they may proceed to enforce collection upon the securities held by the association. The withdrawal value, at the time of exercising such option, of all shares pledged as collateral security, shall be applied to the payment of the loan, and said shares from that time shall be deemed surrendered to the association and canceled.

May purchase real estate on foreclosure sale.

640. Any such association may purchase at any sale, public or private, any real estate upon which it may have a mortgage, judgment, lien, or other incumbrance, or in which it may have an interest, and may sell, lease, or mortgage the same at pleasure to any person or persons.

Apportionment of profits; reserve Guarantee stock participation and reserve.

641. Profits and losses shall be apportioned at least annually, and shall be apportioned to all shares in each class at the time of such apportionment, according to the actual or book value thereof. If the guarantee capital herein provided for if any there be, together with the reserve fund, or if the reserve fund, where there be no guarantee capital, shall not equal five per cent of the outstanding loans at the time of each apportionment of profits, the directors shall set aside, as a reserve fund, not less than five per cent of the net profits accruing since the last prior apportionment, and shall continue so to do until said fund shall amount to at least five per cent of the loans in force, at which figure said fund shall thereafter be maintained. Said reserve fund shall at all times be available to meet losses arising from any source not heretofore provided to be assumed by the guarantee capital. Every such corporation having a paid-in guarantee capital stock, may provide in its by-laws, that an amount not exceeding one per cent per annum on the average loans in force, shall be set aside from and out of the net profits, at each annual distribution thereof, or a proportionate amount at each semi-annual distribution, from which to declare dividends on and provide a reserve fund that shall be specially applicable thereto. At least one-tenth of the amount so set aside shall be carried to such reserve fund until the same shall amount to at least twenty-five per cent of the paid-in guarantee stock. (In effect July 24, 1925.)

Withdrawals; conditions and limitations.

642. A stockholder or investor, desiring to withdraw from any such corporation or to surrender a part or all of his stock, or investment certificate, may do so by giving thirty days' notice, in writing, of his intention or desire so to do. On the expiration of such notice, he is entitled to receive the full amount paid in upon the stock or investment certificate surrendered, exclusive of the entrance fee, together with such proportion of the earnings thereon as the by-laws may provide, or as may be fixed by the board of directors; but not more than one-half of the monthly receipts in any one month must be applied to withdrawals for that month, without the consent of the board of

directors, and no stockholder must be permitted to withdraw whose stock is pledged to the corporation as security for a loan, until such loan is fully paid. All withdrawals must be paid in succession in the order that the notices of intention are given. Whenever the demands of withdrawing stockholders or investors exceed the money applicable to their payment, the notices of intention to withdraw must be registered in the order of filing and payments thereon must be made in succession, in the order that such notices were filed and registered. The board of directors may permit the withdrawal of a part of the accumulations to the credit of a stockholder or member, on shares of installment stock not issued in serial form, without thereby reducing the number of shares held by him. (In effect July 24, 1925.)

Demands unpaid for two years, business may be taken over.

642a. Whenever an application for withdrawal of free shares or certificates shall have been on file, or the payment of matured shares demanded, and either shall have remained unpaid for a period of one year, all the receipts of the association from dues, interest, premium, loans repaid, and the proceeds of all other investments, shall, after the payment of expenses and general indebtedness, be applied toward the payment of withdrawals and maturities; and the board of directors or the official vested by law with powers of state supervision and license may direct that such payments shall be made upon a ratable and proportionate basis. Whenever such applications or demands, whether heretofore or hereafter made, have been on file and remain unpaid in whole or in part for more than two years the official vested by law with powers of state supervision and license, may in his discretion forthwith take possession of the property and business of such association, and retain such possession until its affairs be finally liquidated in the manner provided by law for the liquidation of associations by him. (In effect August 8, 1915.)

Who may become members.

643. Any person of full age and sound mind may become a member of an association by taking one or more shares therein and subscribing to the by-laws, and annexing to his signature his post-office address. A minor may hold shares in the name of a parent, guardian, or next friend, as trustee. The shares of stock in any such corporation held by any person, to the extent of one thousand dollars, shall be exempt from execution.

State supervision and control.

644. All building and loan associations, as in this title defined, doing business in this state, shall be under the supervision and control of such official or officials as are by law vested therewith; and except in the manner provided in this title, no corporation, firm, or association shall conduct or carry on the business of accumulating the savings of its shareholders, members, or investors, and loaning such accumulations to them, in the manner of building and loan associations.

Annual and other reports; penalties.

645. Every association organized under the provisions of this title, and every other association doing a similar business, shall annually make a full report, in writing, of the affairs and condition of such corporation, within thirty days after its annual meeting, to the official or officials vested with powers of state supervision and license. Such

reports shall be verified by the oath of the officers making the same, and a copy of the same shall be delivered to every stockholder, from the office of the corporation, who may call for such report. Every association shall make any further reports which the said official or officials may require, and in such form and as to such matters relating to the conduct of the business of the association as such official or officials may designate. Any wilfully false statement in making and verifying said report shall be perjury. Any such association which shall fail to furnish the said official or officials any such report required, within thirty days after demand, shall forfeit the sum of ten dollars per day for every day such report shall be delayed or withheld, which may be recovered in an action brought by the attorney general in the name of the people of this state; and all moneys so recovered shall be paid to the treasurer of this state, who shall pay the same into such fund as may be provided by law, for the purposes of the official or officials vested with power of supervision and license.

Foreign association; deposit required.

646. Every building and loan association, and every other corporation, association or society organized under and by virtue of the laws of any other state or territory or of any foreign country, for the purpose of conducting and carrying on a business of a character similar to that authorized by this title, or whose by-laws, rules, prospectus, contracts or methods of business provide for the conducting or carrying on the business of accumulating the periodical payments or savings of its shareholders, members or investors in the manner of building and loan associations, or as authorized and provided in this title, desiring to enter the State of California for the transaction of business or for selling its bonds, debentures, certificates, shares of stock, shares of membership, contracts, or other similar securities, must first comply with the requirements of sections four hundred five and four hundred eight of the Civil Code and immediately thereafter deposit with the official vested by law with state supervision and license not less than fifty thousand dollars in lawful money of the United States or in bonds of the United States or of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, or of any irrigation district in said state, the bonds issued by which district are legal investments for savings banks or any notes or bonds secured by mortgage or deed of trust payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, title two, part four of division first of the Civil Code or in lieu thereof promissory notes secured by first mortgages or deeds of trust upon real estate located within this state, satisfactory to the official vested by law with state supervision and license of building and loan associations, all duly assigned or endorsed in blank, to be held by the said official as a guarantee fund for the protection and indemnity of residents of the State of California who shall invest in any of its bonds, debentures, shares, contracts, agreements or other securities, or with whom it shall do business.

It must also procure from the official vested by law with state supervision and license of building and loan associations, the license provided for building and loan and similar corporations and associations, paying the statutory fee therefor before entering upon the transaction of busi-

ness, and annually renew the same; *provided, however*, that the official or officials, vested by law with state supervision and license of building and loan associations may, before issuing license to any building and loan association, or other corporation, organized under and by virtue of the laws of any other state or territory, or of any foreign country, doing a business which would properly place it under the supervision of the state building and loan commission, require such corporation, or corporations, to so modify or change their contracts, certificates of membership shares, or stock that they will conform in all respects to the requirements of associations organized within the State of California; and shall likewise conform in all other respects to the provisions of sections six hundred thirty-three to six hundred forty-eight *a* of the Civil Code of the State of California.

With the consent of the said official vested by law with state supervision and license any of the securities deposited as herein provided may be withdrawn at any time upon the substitution and deposit of others of form and character herein specified and of like or greater net value, so long as the aggregate net convertible value of all equals or exceeds the amount named herein. The fund thus created is not to be foreclosed or realized upon except for the liquidation of a final judgment in favor of residents of California who were investors in any of the above mentioned securities of such foreign company, corporation or association, and then only after certified proof thereof has been filed with the custodian.

Except as above provided, securities deposited as herein specified shall not be withdrawn until satisfactory proof of the liquidation of all liabilities to residents of California, approved by the official vested by law with state supervision and license, shall be filed with the custodian, when all may then be withdrawn.

Any person or persons who shall be found in the state, as principal, agent, solicitor, or in any other capacity, soliciting or conducting the business of selling, disposing of, or taking or soliciting subscriptions for the sale of any of the forms of bonds, debentures, shares, contracts, agreements or other securities of any such foreign company, corporation or association which has not complied with all the requirements of this section shall be deemed guilty of a misdemeanor punishable, upon conviction, by a fine of not less than one hundred nor more than one thousand dollars or by imprisonment in the county jail for not less than one nor more than twelve months, or by both such fine and imprisonment. (In effect August 17, 1923.)

Investments permitted; approval required.

647. Any building and loan association may invest in or loan upon bonds of the United States, of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, and may also invest in or loan upon notes or bonds secured by mortgage or deed of trust, payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, of title two of part four of division first of the Civil Code, the total of which investments at any time shall not exceed twenty-five per centum of the assets of such association; *provided, however*, that any such loan or investment made by such association must be approved by the official, or officials, vested with the powers of supervision and license. (In effect August 8, 1915.)

Consolidation of associations.

647a. Any two or more building and loan associations may unite and become incorporated in one body, with or without any dissolution or division of the funds of either of them; or any such corporation, association or society may transfer its engagements, funds and property to any other like corporation, association or society upon such terms as may be agreed by an unanimous vote of their respective boards of directors, ratified by the written consent of the shareholders holding more than two-thirds of the shares in force in each of the respective contracting associations; *provided, however*, that any such consolidation or transfer must also be approved by the official or officials vested by law with powers of state supervision and license. (In effect July 22, 1919.)

Name; to include what.

648. The name "building and loan associations" as used in this title shall include:

Mutuals.

First—Corporations formed for the purpose of receiving money from, and loaning money to, their members only.

Corporations operating on similar lines.

Second—Corporations, associations, companies, copartnerships, and individuals transacting the business of issuing or selling bonds, debentures, certificates, shares of stock, or other papers, by whatever names said instruments may be designated, whether said instruments are issued for money paid in advance or for money to be paid in installments, but with an intent, either implied or expressed, that the proceeds or accumulated installments thereof and thereon are to be withdrawable or repayable, with accumulated profits, at some future fixed, or indefinite date of maturity; *provided always*, that this section does not include persons, copartnerships or corporations engaged in any kind of banking business. (In effect March 22, 1909.)

Formation with or without capital stock.

648a. Building and loan associations may be formed under this title with or without guarantee or other capital stock, with all the rights, powers and privileges and subject to all the restrictions and liabilities set forth in this title. If formed without any capital stock or with guarantee capital stock only, the working capital may be accumulated by the issue of membership shares, units or certificates having a paid-up or ultimate matured installment value of one hundred or two hundred dollars each, and entitled to all the rights, powers and privileges and subject to all the restrictions and liabilities provided in this title for shares of authorized capital stock of a similar class. Any building and loan association heretofore formed may reincorporate under the provisions of this section and may substitute membership shares, units or certificates of similar classes for its outstanding or authorized shares of capital stock, other than guarantee capital stock by amending its articles of incorporation in the manner prescribed by section three hundred sixty-two of this code, except that such amended articles of incorporation must be adopted by a unanimous vote of the board of directors. (In effect July 29, 1921.)

BUILDING AND LOAN COMMISSION ACT.

CHAPTER 354.

[Approved April 5, 1911. Stats. 1911, p. 607.]

(Amendments effective December 18, 1911, March 23, 1912, August 8, 1915, July 27, 1917, July 29, 1921, August 17, 1923, and July 24, 1925.)

The people of the State of California, represented in senate and assembly, do enact as follows:

SECTION 1. There is hereby created a bureau, to be known and designated as the "bureau of building and loan supervision," with powers of supervision, examination and license of all building and loan associations, mutual loan associations, cooperative home associations, and all other corporations, association and societies whenever, wherever and however formed, which are based, or are operating on plans or methods similar to building and loan associations as defined in section six hundred forty-eight of the Civil Code. Said bureau is charged with the enforcement of all laws designed for the formation, government or operation, in this state, of any such association, corporation or society, and is vested with power to determine what associations, corporations and societies, come within the purview of the laws. (In effect March 23, 1912.)

Administration; commissioner, deputies, etc.

SEC. 2. The administration of said bureau shall be vested in a commissioner, to be known and designated as the "building and loan commissioner," who shall be appointed by the governor and commissioned to hold office at the pleasure of the governor. He must be a citizen of the state; and he must not be in any way connected with any association, corporation or society coming under his supervision. He shall appoint a chief deputy building and loan commissioner with full power as such, who must be a practical, skilled accountant, fully conversant with building and loan systems and accounts; he shall also appoint two deputies who shall be accountants; he shall appoint a clerk, and a stenographer; he shall also have power to appoint such other temporary assistants and employees as may be necessary for the transaction of the business of his office. (In effect July 24, 1925.)

Salaries and expenses.

SEC. 3. The commissioner shall receive a salary of four thousand dollars per annum. He shall, subject to the approval of the board of control, have power to fix the salaries and compensation of deputies, assistants and employees. There shall also be allowed and paid the necessary traveling expenses of the commissioner and his deputies incurred while traveling in the line of their duties. The commissioner shall procure and have an office in the city of San Francisco. Said commissioner shall also provide for such stationery, printing, postage and all other necessary expenditures as may be necessary for the proper conduct of his office. All said salaries and expenses shall be audited and

paid in the same manner as the salaries and expenses of other state offices. Said salaries and expenses shall be paid from the "building and loan fund." (In effect July 24, 1925.)

Bonds and oath of office.

SEC. 4. Before entering upon their duties, the commissioner and his deputies shall each execute an official bond in the penal sum of five thousand dollars, each of which bonds must be guaranteed by a duly authorized surety or bonding company, the premium on which shall be paid from the allowance for office expenses. Any bond executed under this section must be approved by the governor and filed and reported in the office of the secretary of state, and such commissioner and deputies must take the oath of office as prescribed by the Political Code for the state officers in general. (In effect July 29, 1921.)

Commissioner to license and report to governor.

SEC. 5. It shall be the duty of the commissioner to furnish all associations, corporations or societies, which, in his judgment, legally come under his jurisdiction, and that have otherwise complied with the requirements of law, a license authorizing them to transact business for one year from the date of said license; to receive and place on file in his office the annual or other reports required by law to be made by building and loan associations, licensed by him; to supply each with blank forms for such statement; and to make, on or before the first day of October in each year, a tabulated report to the governor of this state, showing the condition of all such associations, corporations or societies reporting to him, with such recommendation as he may deem proper, accompanied by a detailed statement of all moneys received by him since his last report and the disposition thereof. (In effect July 29, 1921.)

Examinations of domestic and foreign associations.

SEC. 6. It shall be the duty of the commissioner, in person, or one of his deputies at least once in each year, without previous notice, to visit and examine into the affairs of every such association, corporation or society licensed by him, incorporated or doing business in this state; on such occasions he shall have free access to all the books, records, securities and papers of every such association, corporation or society, and shall first count the cash and check the bank balance of such corporation or association with the proper amount of funds as shown by the books to be on hand and at the date and hour of such examination, and shall then examine and verify the books, accounts, and securities, and, so far as possible and consistent, the values of all property owned or held as collateral security for moneys loaned, and otherwise use reasonable diligence to ascertain the financial condition and solvency thereof. He and his deputies shall have power to administer oaths in the line of duty, and to examine under oath the officers, employees and agents, or the custodian or receiver, relative to any or all the business thereof. Whenever the result of any such examination shall develop a condition demanding an extended audit of the books and affairs, the commissioner may, for such purpose, appoint a competent auditor at the expense of the association, corpora-

tion or society examined. The expense of such audit shall be fixed by the commissioner and shall not exceed fifteen dollars per diem, plus traveling and hotel expenses, for each day actually engaged in the making of the audit and the preparation of the report.

The commissioner or his deputies shall examine, or cause to be examined, the books and affairs of any such association, corporation or society formed under the laws of any other state, territory or foreign country applying for a license to enter this state for the transaction of business, prior to the granting of such license and annually thereafter, and for every such examination made outside the state the actual traveling and hotel expenses incurred shall be paid by the association, corporation or society so examined; *provided*, that the result of any similar examination made and certified by the duly constituted authorities of any state having similar laws of supervision may be accepted by the commission. (In effect July 29, 1921.)

Books and accounts required; appraisement of real estate.

SEC. 7. To facilitate the examination specified in the foregoing section, he shall require every such association, corporation, or society to keep its books in such form as to accurately show its assets and liabilities in detail and to keep records written in ink, showing the appraised values of the real estate security held in connection with each loan, and signed in each case by the appraiser, officer or committee charged with making such estimated valuations. The commissioner may make a revaluation of the real estate owned, and of other securities of any such association, corporation or society licensed by him, on which the loan payments may be delinquent for six months or more, and may, for that purpose, appoint local appraisers, who shall be disinterested persons, at the expense of such association, corporation or society; the expense of such appraisement to be fixed by the commissioner, but not to exceed the sum of five dollars for property located outside of any incorporated limits and three dollars for property located inside of any incorporated limits for each property so examined and appraised. Each appraiser so appointed shall be required to make a sworn report to the commissioner of his estimated valuations of all property so examined and appraised.

Power to issue subpoenas.

SEC. 8. The commissioner shall have power to issue subpoenas and require attendance of any or all trustees, or agents of any such association, corporation or society, and such other witnesses as they may deem necessary, in relation to its affairs, transactions and condition, and any such person so served with such subpoena may upon application of the commissioner be required by order of the superior court of the county where the corporation, association or society has its principal place of business to appear and answer such pertinent questions as may be put to him by such commissioner and be required to produce such books, papers or documents in his possession as may be required by such commissioner.

Powers of commissioner in unsafe practices and conditions, and in liquidations.

SEC. 9. If the commissioner, as the result of any examination, or from any report made to him or to the shareholders, shall find that any association, corporation or society licensed by him, is violating the

provisions of its charter or of the laws of this state provided for its government, or is conducting its business in an unsafe or unauthorized manner, he may, by an order addressed to the association, corporation or society so offending, direct a discontinuance of such violations or unsafe practices and a conformity with all the requirements of law; and if such association, corporation or society shall refuse or neglect to comply with such order within the time specified therein; or if it shall appear to the commissioner that any such association, corporation or society is in an unsafe condition, or is conducting its business in an unsafe manner, such as to render its further proceeding hazardous to the public, or to those having funds in its custody; or if he shall find that its assets are impaired to such an extent that, after providing for all liabilities other than to shareholders, members and investors, they do not exceed in volume the dues or principal payments paid in by the shareholders, members and investors and accredited to or on account of all classes of stock, shares, or certificates of investment, issued and outstanding, he shall, in order to prevent waste and diversion of assets, assume and take charge of the affairs and business of such association, corporation or society and possession and control of all its property and assets, and retain such possession pending action by the proper court. Upon taking such action, he may, under his hand and official seal, appoint a custodian, require from him a good and sufficient bond, and place him in charge as his representative. He shall immediately notify the attorney general of his action and of all the necessary facts in connection therewith; and thereupon it shall become the duty of the attorney general to at once apply to the superior court of the county in which such association, corporation or society has its principal place of business, for an order citing such association, corporation or society to show cause, if any it may have, within not exceeding ten days, why the action of the commissioner should not be approved and confirmed by the court, and made permanent. Such court may in such application, and after a full hearing, approve or disapprove of the action of the commissioner. If the court shall approve and confirm the action of the commissioner, such approval and confirmation shall operate as a permanent injunction against the further prosecution of business by such association, corporation or society, and the commissioner shall proceed immediately to liquidate the business and affairs thereof, and so continue until such liquidation has been completed. If the action of the commissioner shall be disapproved by the court, the commissioner shall cause all reasonable expenses incurred by him during his occupancy or possession, including not exceeding eight dollars per diem, for each business day, as the compensation of the custodian, to be paid from the funds of such association, corporation or society, and immediately restore the balance of the property and assets thereof to the possession of the proper officers.

The approval and confirmation of the action of the commissioner, by the court, shall operate to empower the commissioner to collect all moneys, debts and claims due to or belonging to such association or society and to give full receipt therefor; to release or reconvey all real or personal property pledged as security for loans; to approve and pay all just and equitable claims; to prosecute all actions necessary to enforce liquidations; and, on the order of the court, to compound bad and doubtful debts and to sell and convey real and personal property.

As soon as practicable after the approval and confirmation of the action of the commissioner, by the court, he shall cause an inventory of all the assets of such association, corporation or society to be made in duplicate, the original to be filed with the proper court and the duplicate in the office of the commissioner. He shall cause due notice to be given by publication, weekly, for four successive weeks, in some newspaper published at or near the principal place of business of such association, corporation or society, requesting all persons having claims against it as creditors, shareholders, members or investors, to present same and make legal proof thereof, at a place and within a time to be designated in such publication; and he shall cause a copy of such notice to be mailed to all persons whose names appear of record upon its books as creditors, shareholders, members or investors; and upon the expiration of the time fixed for the presentation of claims the commissioner shall prepare or cause to be prepared, in duplicate, a full and complete schedule of all claims presented, specifying by classes those that have been approved and those that have been disapproved, and file the original with the proper court and the duplicate in the office of the commissioner. Due notice shall be mailed to all claimants whose claims may have been rejected. Action to enforce the payment of any rejected claim must be brought and service had within thirty days from and after the date of filing of the schedule of claims with the proper court, otherwise all such actions shall be forever barred. The commissioner may, under his hand and official seal, appoint one or more special deputies to assist in the duties of liquidation and distribution, under his direction, and may also employ such counsel and clerical assistance as may be needful and requisite, and fix the salaries and compensation to be allowed and paid to each. All such salaries, together with such other reasonable and necessary expenses as may be incurred in the liquidation, shall be paid by him from the funds of such association, corporation or society in his hands, and from the net realization of assets, in excess of such salaries and expenses, the commissioner shall first pay all approved claims other than to stockholders, shareholders and members; and thereafter he shall distribute and pay dividends, in liquidation to the stockholders, other than guarantee, and to the shareholders and members, as fast as funds to the amount of ten (10) per cent of such approved claims are available therefor, and so continue until all the assets have been realized upon and a final dividend in liquidation shall be declared and paid. Upon the payment of a final dividend in liquidation, the commissioner shall prepare and file with the proper court a full and final statement of the liquidation, including a summary of the receipts and disbursements, and a duplicate thereof shall be filed in the office of the commissioner, and after due hearing and approval by the court the liquidation shall be deemed to be closed. The approval and confirmation of the action of the commissioner, in the manner herein provided, shall operate to dissolve or stay any or all actions or attachments initiated or levied within thirty days next preceding the date of notification of the attorney general by the commissioner; and, pending the process of liquidation, as herein provided, no attachment or execution shall be levied nor lien created upon any of the property of such association, corporation, or society.

In every case where any such association, corporation or society shall have a paid in guarantee capital, and the realization of assets shall be

insufficient to meet the liabilities due to all other classes of stockholders, shareholders, members and investors, the commissioner shall enforce, by action or otherwise, the liability of each and every of the holders of the guarantee capital stock for his or their respective pro rata of any such deficiency. Whenever, in all cases where there shall be a paid in guarantee capital, the commissioner shall have fully liquidated all approved claims, and shall have made due provision for any and all known but unclaimed liabilities, guarantee capital excepted, and shall have paid all expenses of liquidation, any surplus that may then remain in his hands, together with all the records and effects, shall be delivered over to the holders of the guarantee capital stock at a meeting thereof to be called by the commissioner for that purpose. (In effect March 23, 1912.)

Penalty for noncompliance with orders, sheriff may enforce demands.

SEC. 9a. Whenever it shall become necessary for the commissioner to take action against any association because of unsafe practices and of conditions unsafe and hazardous to the public and to those having funds in its custody, as provided in section nine, the refusal of any officer or director to comply with his written demand for possession of the property and assets shall constitute a misdemeanor punishable by a fine of not more than five hundred dollars or by imprisonment in the county jail for not more than ninety days, or by both such fine and imprisonment; and if such demand be not complied with within twenty-four hours after service the commissioner may call to his assistance the sheriff of the county in which the principal place of business of such association is located, by written demand under his hand and official seal, whereupon it shall become the duty of such official to enforce the demands of the commissioner. (In effect August 8, 1915.)

Officers must furnish schedule of property.

SEC. 10. Upon the approval of the action of the commissioner, in the manner and for the cause set forth in section nine, the commissioner shall require the president and secretary of such association, corporation or society to, and such officers shall, make a schedule of all its property and make oath that such schedule sets forth all the property which such association, corporation or society owns or to which it is entitled, and deliver such schedule, and the possession of any and all such property as may not have been so previously delivered, to the commissioner, who may at any time examine under oath such president and secretary, or other officers, to determine whether or not all the property which such association, corporation or society owns, or to which it is entitled, has been transferred and delivered into his possession. (In effect March 23, 1912.)

Receivers, duties and powers.

SEC. 11. Receivers, heretofore appointed, must, at least annually, make due report of all their doings and accounts to the proper court, and immediately thereafter file a copy thereof with the commissioner; and the commissioner shall, at least once in each year, and as much oftener as he may deem expedient, examine the accounts and doings of such receivers, and, for such purpose, shall have full and free access to all books, accounts and vouchers relating to such liquidation, and any defect, irregularity or misconduct on the part of such receivers as he may find to exist shall be, by the commissioner, reported to the proper court. (In effect March 23, 1912.)

Special examinations on request.

SEC. 12. Upon the certificate, under oath, of any ten or more officers, trustees, creditors, shareholders or depositors of any such association, corporation or society, setting forth their interest and the reason for the making of such examination, directed to the commissioner, and requesting him so to do, he shall forthwith make a full investigation of its affairs, in the manner provided.

Failure of commissioner to act.

SEC. 13. If the commissioner, having knowledge of the insolvent condition, or of any violation of law or unsafe practice of any such association, corporation or society under his supervision, such as renders, in his opinion, the conduct of its business hazardous to its shareholders, creditors or depositors, shall fail to take the proper action required by this act, or shall refuse or neglect to perform the official duties pertaining to his office, then upon conviction thereof the office of such commissioner shall be declared vacant by the governor, and a successor be appointed to fill the unexpired term.

Assessments for salaries and support.

SEC. 14. To meet the salaries and expenses provided for by this act, the commissioner shall require every association, corporation or society licensed by him or coming under his supervision to pay in advance, to him, and prior to the issuance of any license, its pro rata amount of all such salaries and expenses, and it is hereby made the duty of every such association, corporation or society to pay the same; such pro rata shall be fixed and determined by the proportion which its assets bear to the aggregate assets of all such associations, corporations, or societies, receiving licenses, as shown by the last reports of such corporations, associations, or societies to the commissioner. On or before the thirtieth day of December, in each year, the commissioner shall notify each of such associations, corporations or societies, through the United States mail, of the amount assessed and levied against it and that the same must be paid within twenty days thereafter; and should payment not be made to him within said twenty days, he shall then assess and collect a penalty, in addition thereto, of ten per cent per day for each day that such payment may be delayed or withheld; *provided, however*, that in the levy and collection of such assessment, no such association, corporation or society shall be assessed for, nor be permitted to pay less than ten dollars per annum, and any such association hereafter formed in this state, shall be required to pay not less than one dollar per month for the unexpired term ending December thirty-first, succeeding application; and in like manner any such association organized outside this state shall be required to pay not less than three dollars per month, for such unexpired term, for its first license.

Requirement for license and renewal; commissioner may revoke license.

SEC. 15. It shall be the duty of the commissioner to require every such association, corporation or society coming under his supervision, to procure from him, prior to the transaction of any business, a certificate of authority or license to transact business in this state; and it is hereby made the duty of every association, corporation or society to comply with such requirement. To procure such license, there must be filed with and approved by the commissioner, a certified copy of its

articles of incorporation, constitution and by-laws and all subsequent amendments thereto, accompanied by the license fee herein provided for; and after the expiration of the term for which a license may have been granted to it, no such association, corporation or society shall be permitted to continue to transact business without first procuring a renewal of such license on the terms provided in this act, and any such association, corporation or society violating the provisions hereof shall be subject to a penalty of ten per cent per day of the amount of the license fee required to be paid under section fourteen of this act, in addition thereto, for each day during the continuance of such offense. The commissioner is authorized and empowered to revoke the license of any such association, corporation or society under his supervision, the solvency whereof may have become imperiled by losses or irregularities; and immediately upon the revoking of any such license he shall report the facts to the attorney general, who shall thereupon take such proceedings as are provided in section nine of this act.

Agents' licenses and renewals.

SEC. 15a. No person receiving compensation therefor, other than an officer, director or salaried employee, no part of whose compensation consists of commissions, or other than a local resident agent who has resided in the county in which he holds such local agency for a period of not less than one year prior to the time that he took such agency, of a building and loan association or other similar corporation or society which is duly licensed by the commissioner, shall act as solicitor or agent for the sale of the shares of stock, shares of membership, certificates or other securities or forms of investment issued by, or for the securing of loans from any such association, corporation or society until he has first procured from the commissioner a license therefor. To obtain such license there must be filed with the commissioner a duplicate of the authorization or appointment issued to him by, together with a request from, a licensed association, corporation or society that a license be issued to him to act as an agent or solicitor for it, and accompanied by a fee of one dollar. All such licenses shall expire by limitation on the thirtieth day of June succeeding their issue, but may be renewed from time to time, for an additional period of one year upon a request therefor from the association, corporation or society originally applying, and payment of a renewal fee of one dollar. Any such license may be revoked at any time on the application of the association, corporation or society for whom it was issued, or may be revoked by the commissioner for cause.

The commissioner shall keep an alphabetical list of the names of persons to whom such licenses are issued with the date of issue and renewal, and the name of the association, corporation or society for whom such licensee is authorized to act. All such licenses shall be issued under rules and regulations to be prescribed by the commissioner. (In effect July 27, 1917.)

Procedure and powers regarding new associations.

SEC. 15c. Before the articles of incorporation of any building and loan association, hereafter desiring to incorporate, under the laws of this state, shall be filed in the office of the secretary of state of the State of California, there must be attached thereto, the certificate of approval of the building and loan commissioner. Such proposed articles shall be

submitted to the commissioner, and upon receipt of same, he shall immediately examine into all the facts connected with the formation of such intended corporation, including its location, and proposed incorporators. If it appears to him that such corporation, if formed, will be entitled to commence the business for which it is organized, and authorized under the law to conduct, the commissioner shall execute his certificate of approval; *provided, however*, that the commissioner may refuse to execute such certificate, if, upon his examination and investigation, he has reason to believe that the proposed corporation is to be formed for any business, other than legitimate building and loan business, or that the persons proposing to incorporate such corporation, lack the character and general fitness to engage in such business, or that the name of the proposed corporation is likely to mislead the public, as to its character or purpose, or that the name proposed for such corporation is the same as one already adopted or appropriated by any existing building and loan association in this state, or so similar thereto, as to be likely to mislead the public. (In effect July 24, 1925.)

Restrictions to use of name "building and loan."

SEC. 15d. No person, firm, company, association, copartnership, or corporation, either domestic or foreign, unless he or it is the lawful holder of a license, to transact business in this state, issued by the building and loan commissioner, and then in force, and is actually engaged in carrying on a building and loan business in this state, shall hereafter transact business under any name or title which contains the term "building and loan," nor use any sign or circulate or use any letterhead, billhead, circular, or paper whatever, or advertise in any manner, which indicates that his or its business is the character or kind of business, carried on or transacted by a building and loan association, or which is calculated to lead the public to believe that his or its business is that of a building and loan association. Any violation of any of the provisions of this section shall constitute a misdemeanor, punishable by a fine of not exceeding five hundred dollars, or by imprisonment in the county jail for not exceeding ninety days, or by both such fine and imprisonment. Upon action brought by the commissioner, the court may also issue an injunction, restraining any person, firm, company, copartnership, or corporation from continuing to violate any provision of this section. (In effect July 24, 1925.)

Annual report required and penalty for failure to report.

SEC. 16. The commissioner shall require every association, corporation or society licensed by him, and including associations in liquidation, within thirty days after the close of its annual fiscal term to make a report to him in writing, verified by the oath of its president and secretary, showing accurately its financial condition at the close of such term; such report shall also include all the receipts and disbursements and income and expenses for the term, together with such statistical and other information as may be deemed essential; all and every of such reports shall be in such form as the commissioner may prescribe, and upon blanks to be by him furnished therefor. Every such association, corporation or society is hereby required to make and file all such reports within the time specified herein, and for failure or neglect so to do shall be subject to a penalty of ten dollars per day for each and every day the same shall be delayed or withheld.

Disposition of moneys—Revolving fund.

SEC. 17. The collection of all moneys assessed, as herein provided, for the payment of salaries and annual expenses, or forfeitable as fines for failure to make payment of assessments, procure licenses, or make and file reports as herein specified, and due from any such association, corporation or society coming within the provisions of this act, or imposed as a penalty for violation of any order or summons, may be enforced by the commissioner by action instituted in any court of competent jurisdiction; and all moneys collected or received by the commissioner under this act, shall be deposited with the state treasury, to be credited to a fund to be known and designated as the "building and loan inspection fund"; which said fund shall only be used in defraying the salaries and expenses provided for by this act; *provided, however*, that the commissioner shall, without at the time furnishing vouchers and itemized statements, withdraw from said fund, a sum not to exceed five hundred dollars. The sum so drawn shall be used as a revolving fund where cash advances are necessary and at any time upon the demand of the board of control, must be accounted for and substantiated by vouchers and itemized statements submitted to and audited by the board of control and the controller. (In effect July 24, 1925.)

Repealing act of 1905 and earlier acts.

SEC. 18. An act approved March 21, 1905, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith." Also an act approved March 23, 1907, entitled "An act to amend section sixteen (16) of an act entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; pro-

viding for exemption of property of associations in liquidation from attachments, executions, and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith," approved March 21, 1905, relating to and providing for reports to building and loan commissioners and the publication thereof. Also an act approved March 20, 1909, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith," approved March 21, 1905, relating to the powers and duties and salaries of the state building and loan commissioners, and all acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

Transfer of powers from board of commissioners to commissioner.

SEC. 19. The building and loan commissioner provided for by this act shall be the successor in interest of, and shall succeed to all the rights, powers and privileges possessed by, the building and loan commissioners under and by virtue of that certain act entitled "An act approved March 21, 1905, as amended March 23, 1907, and as amended March 20, 1909, entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses and to make and file reports; providing penalties for violations of law and orders of the commission-

ers; providing for succession in office and repealing all acts and parts of acts in conflict herewith'": and any and all actions or proceedings taken or commenced by the said building and loan commissioners, under the act aforesaid, shall continue in full force and effect and the said actions and proceedings shall not abate and the said building and loan commissioner provided for by this act shall be substituted for and continue in the place and stead of the said building and loan commissioners under the act aforesaid, and likewise all books, documents, records and property of every kind and description obtained or possessed by the building and loan commissioners or their secretary or clerks, examiners or employees under the provisions of the said act of March 21, 1905, shall immediately be turned over and delivered to the said building and loan commissioner herein provided for.

Title of act.

SEC. 20. This act shall be known as the building and loan commission act.

When in effect.

SEC. 21. This act shall take effect immediately.

RULINGS BY BUILDING AND LOAN COMMISSIONER.**Organization of New Associations.**

The following rules, relating to the organization of new associations were put into effect on July 1, 1925:

"If it be a 'Mutual' a committee should proceed to secure subscriptions for not less than 2,500 installment shares on which the monthly payments are to be not less than 50 cents per share, aside from the pro rata or organization expenses, of not less than 50 cents per share, to be paid with the first installment.

"If it is to be a 'Guarantee Capital' association to be located in any one of the following cities, viz: Alameda, Berkeley, Fresno, Glendale, Long Beach, Los Angeles, Oakland, Pasadena, Pomona, Redlands, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Jose, Santa Barbara, Santa Monica, or Stockton, then, irrespective of the authorized capital, there must be a paid in capital of \$50,000 or more, and an organization fund of \$5 per share on the shares actually subscribed. In cities over 5,000 population the paid in capital must be not less than \$25,000 plus an organization fund of \$5 per share.

"All moneys collected for the organization fund must be paid into the treasury to the credit of that fund, and all those desirous of organizing associations must distinctly understand that this department is opposed to the use of any portion thereof as a commission for securing subscriptions to guarantee capital."

"Branch" and "Agency" Office Question.

Under no condition will this department permit an association to establish a branch association in California.

An association that may desire hereafter to establish an agency office must first apply to the Building and Loan Commissioner for permission to establish such an office; the Commissioner will use the same discretion as to issuing a permit for the establishment of an agency office, as is provided by the new law, effective July 24th, vesting him with the authority to permit or refuse to permit the incorporation of a new association.

An association maintaining agency offices must forward to the Commissioner the following information, at the close of its fiscal year:

- (1) Location of agency offices;
- (2) Names of agents in charge;
- (3) Expenses of each agency and how such expenses are met;
- (4) Financial statement of each agency, showing expenses and receipts for the last fiscal year.

An agency office must advertise on the windows of its place of business that it is an *agency*, and state the name of the city where its *home office* is located, so that the public may not mistake such agency for a branch association office or an independent association office. Whenever an *agency* advertises in a newspaper of the city in which it is located, it must state in such advertisement that it is an *agency* office and also state the name of the city where its *home office* is located. All literature advertising the agency office must set forth that it is an *agency* office and mention the city where its *home office* is located. The type, used in designating the name of the *home office city*, must be at

least as large as that used in designating the address of the *agency* office. It is preferable that the name of the home office city be emphasized.

"Advisory" Boards.

Some associations have, without authority, organized so-called advisory boards in connection with agency offices. There is no authority under the by-laws of an association, or under the general laws governing the building and loan associations, permitting the organizing of advisory boards. Such boards may tend to surround an agency with an importance bordering on a branch or an independent office, and instances have been brought to the attention of the Commissioner where investors had thought such advisory boards to be boards of directors.

It is the order of the Building and Loan Commissioner that all associations having advisory boards as a part of their organization, at once take steps to disband such advisory boards; such organizations are directed immediately to notify the Commissioner when they have taken this step.

Agents' Licenses.

A new form of agent's license was issued on July 1, 1925. After that date, all agents, whether resident, local or traveling, who are employed by associations to solicit loans and sell shares of stock, membership shares and certificates, will be required to secure a license from the Building and Loan Commissioner.

No agent, under a license issued by this commission, as provided by section 15a of the Building and Loan Commission Act, will be authorized to solicit for loans and for sale of shares of stock, shares of membership and certificates of investment of building and loan associations in the home office city or town of an association the name of which is so like or similar to the name of the association represented by said agent, that it is likely to mislead the public.

If it appears to the commissioner that a community has a sufficient number of home associations and outside associations represented, no further license will be issued to an agent to represent an outside association in such a community.

The following rules are now printed on licenses of agents:

"Licensed agents or solicitors, leaving the employ of the association named herein, must surrender this license to the association, that it may be cancelled on its records, following which, it must be forwarded to the Commissioner for cancellation on his records.

"Agents or solicitors dismissed for CAUSE by this Department, the Corporation Department, or the Insurance Department, will not again be licensed without the written consent of the association or corporation from whose employ they were dismissed."

Agents' Bonds.

Every agent or solicitor, employed by building and loan associations to solicit loans, and for the sale of shares of stock, shares of membership, certificates or other securities or forms of investments, must give bond in an amount of not less than \$1,000 to protect the association against any act of fraud, dishonesty, larceny, embezzlement, forgery,

misappropriation, wrongful abstraction or wilful misapplication, committed while in the employ of such association.

An agent's license will hereafter be sent direct to the association applying for it, and must not be delivered to the agent until the proper bond has first been obtained; such bond must immediately be sent to the Building and Loan Commissioner to be kept on file in his office; whenever an association makes application for cancellation of a license, the bond connected with such license will be returned to the association.

A regularly licensed real estate broker or bond broker has the authority to represent clients, applying to him, in making loans for them from building and loan associations, without being obliged to obtain a license from the building and loan commissioner.

Location of Mortgaged Properties.

In the annual report to the Commissioner, an association must hereafter give the name of the city and county, or county, where properties, on which it holds a mortgage or deed of trust, is located. Give this information following the names of the owners of the properties involved. (It will not be necessary to give this information concerning properties located in the home city of the association.)

Entrance Fee Must be Collected in Advance.

The legislature this year passed an act, which became effective on July 24, which abolished the provision which permitted associations to charge a withdrawal fee. This leaves the entrance fee to be dealt with. Hereafter, associations availing themselves of the entrance fee right, must charge and collect the entrance fee in advance. The entrance fee provisions must be clearly set forth on the blank applications and in pass books issued with certificates; such provisions must be printed in heavy type or in red ink for the benefit of the investor and a salutary warning to the agent.

PRINCIPAL PROCEEDINGS INVOLVED IN FORMING BUILDING AND LOAN ASSOCIATIONS.

In order to be of assistance to persons desiring to form new building and loan associations, and also with a view of making it possible for them to proceed legally and economically in the various steps required, the building and loan commission has prepared instructions, samples of articles of incorporation and samples of by-laws of the two types of building and loan associations. As the articles of incorporation and by-laws of the two types of associations are similar, it is not deemed necessary to print both sets.

The data referred to above are as follows:

Instructions to be Followed in Forming New Associations.

Effective on and after July 1, 1925.

First—Decide if you should have a "Mutual" or a "Guarantee Capital" association.

Second—If it be a "Mutual" a committee should proceed to secure subscriptions for not less than 2,500 installment shares on which the monthly payments are to be not less than 50 cents per share, aside from the pro rata of organization expenses, of not less than 50 cents per share, to be paid with the first installment.

Third—If it is to be a "Guarantee Capital" association to be located in any one of the following cities, viz: Alameda, Berkeley, Fresno, Glendale, Long Beach, Los Angeles, Oakland, Palo Alto, Pasadena, Pomona, Redlands, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Jose, Santa Barbara, Santa Monica or Stockton, then, irrespective of the authorized capital, there must be a paid in capital of \$50,000, or more, and an organization fund of \$5 per share on the shares actually subscribed. In cities over 5,000 population the paid in capital must be not less than \$25,000 plus an organization fund of \$5 per share.

Fourth—Select a name not now in use by any association in the state, embracing the words "Building and Loan Association" or "Building-Loan Association," and submit it to this office for approval, which, after approval, should then be submitted to the Secretary of State that he may advise if it is available for use. The words "Trust" or "Savings" must not be used as a part of the corporate name.

Fifth—Apply to this office for the loan of a "sample" form of articles of incorporation for the kind of association decided upon, which, after being prepared, but before being executed, must be submitted to this office that we may ascertain if it is in proper form and, if found satisfactory, return for execution.

After being executed the original and a duplicate must be forwarded to this office that the certificate required by Sec. 15c of the Building and Loan Commission Act may be attached before the original can be filed with the Secretary of State, or a certified copy with the county clerk of your county.

Sixth—Apply to this office for the loan of a "sample" form of the by-laws for the kind of association provided for in the articles of incorporation, then prepare your by-laws and submit them to this office for approval, after which they can be regularly adopted.

Seventh—After the by-laws have been adopted, forward a copy of the by-laws, a copy of the articles of incorporation, a list of the subscribers to the stock, or to the shares, a certificate from your bank showing that there is on deposit to the credit of the association the above required \$50,000 or \$25,000 for a guarantee association or not less than \$1,250 for a mutual association, plus the above requirement for organization expenses of either, together with a check to the order of the "Building and Loan Commissioner," for the equivalent of \$1 per month for the number of months unexpired of the calendar year, and a license will be issued to expire December 31st next.

Eighth—All moneys collected for the organization fund must be paid into the treasury to the credit of that fund, and all those desirous of organizing associations must distinctly understand that this department is opposed to the use of any portion thereof as a commission for securing subscriptions to guarantee capital.

Articles of Incorporation of a California Building and Loan Association.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, citizens and residents of the State of California, have this day voluntarily associated ourselves together for the purpose of forming a corporation under the laws of the State of California.

AND WE HEREBY CERTIFY,

First—That the name of said corporation shall be _____

Second—That the purposes for which said corporation is formed are to encourage industry, frugality, home-building, and savings among its shareholders and members; the accumulation of savings; the loaning to its shareholders, members and others of the moneys or funds so accumulated, with the profits and earnings thereon, and the repayment to each of his savings and profits, whenever they have accumulated to the full par value of the shares, or at any time when he shall desire the same or when the corporation shall desire to repay the same, as it may be provided in the by-laws; and generally to do any and all other acts and things authorized by law, and more particularly by and under Title XVI, Part IV, Division I of the Civil Code of the State of California, and for all the purposes and with all the rights, powers, privileges and immunities in said title set forth.

Third—That the place where the principal business of said corporation is to be conducted is in the city of _____, in the county of _____, State of California.

Fourth—That the term for which said corporation is to exist is fifty (50) years from and after the date of its incorporation.

Fifth—That the number of directors of said corporation shall be _____, a majority of whom shall at all times each be the owner and holder of not less than _____ shares of the guarantee capital stock, and that the names and residences of the directors who are appointed for the first year and to serve until the election and qualification of their successors are as follows, to wit:

NAMES	WHOSE RESIDENCE IS
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-----	-----

Sixth—That the amount of the capital stock of this corporation is _____ dollars, and the number of shares into which it is divided is _____ of the par value of one hundred (\$100) dollars each, all of which, when issued, shall be set apart as a fixed and permanent guarantee capital. Additional working capital may be accumulated by the issuance of membership shares, units and certificates, both installment and fully paid as provided for in section 648a of the Civil Code.

Seventh—That the amount of said capital stock which has been actually subscribed is _____ dollars and the following are the names of the persons by whom the same has been subscribed, to wit:

NAMES OF SUBSCRIBERS	NUMBER OF SHARES	AMOUNT
-----	-----	-----
-----	-----	-----

IN WITNESS WHEREOF, we have hereunto set our hands this _____ day of _____ A.D., 192____.

State of California, }
County of _____ } ss.

On this _____ day of _____, A.D. 192____, before me _____, a notary public in and for said county, residing therein, duly commissioned and sworn, personally appeared _____

known to me to be the persons whose names are subscribed to the foregoing instrument, and they each duly acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in said _____ county, the day and year in this certificate first above written.

(SEAL)

Notary Public in and for the County of _____
State of California.

By-Laws of a California Building and Loan Association.

NAME, LOCATION AND OBJECTS.

Section 1. This corporation shall be known as the _____ of _____, California.

Section 2. The principal place of business of the corporation shall be in the city of _____, County of _____, State of California.

Section 3. The object and purpose of this corporation shall be to encourage industry, frugality and the accumulation of savings among its shareholders, members and others, and to make loans to its shareholders, members and others for the purpose of aiding them in acquiring and improving real estate.

ARTICLE II.

GUARANTEE CAPITAL STOCK.

Section 1. The capital stock of this corporation shall be----- divided into----- shares of a par value of one hundred dollars each, all of which shall be a guarantee capital, and shall be issued at such times and in such amount as the board of directors may determine. It shall be sold upon subscriptions, at not less than par, payable not less than ----- per cent at the time of subscription, and the balance as may be ordered by the board of directors. This stock is not withdrawable until final liquidation, and no loans shall ever be made upon the pledge of any of its shares, as security, to the corporation.

Section 2. A majority of the board of directors shall always be selected from the holders of shares of the guarantee capital holding in their names ten shares or more of guarantee stock, and the minority may be selected from the holders of membership shares.

Section 3. The guarantee capital stock shall participate in the net earnings of the association to the full extent permitted under the provisions of Sec. 641 of the Civil Code. As provided in said section, an amount not exceeding one per cent per annum on the average loans in force, may be set aside from and out of the net profits, at each annual distribution thereof, or a proportionate amount at each semi-annual distribution, from which to declare dividends on and provide a reserve fund that shall be specially applicable thereto. The reserve fund shall be created and maintained in amount as provided in said section.

ARTICLE III.

OFFICERS.

Section 1. The affairs of the corporation shall be managed by a board of----- directors, who shall be elected annually from the shareholders and members, in the manner provided by law, to hold office for one year and until their successors are duly elected and qualify.

Section 2. Immediately following the annual meeting of the shareholders and members, the directors shall organize by the election of a president, and one or more vice presidents from among their own members, a secretary and one or more assistant secretaries, who may or may not be directors but must be shareholders or members. They shall also select an attorney and a treasurer; provided that a banker or banking corporation may be selected as a treasurer or depository. They shall also select from their own number a security committee to consist of three members, and a finance committee to consist of two members.

ARTICLE IV.

POWERS AND DUTIES OF DIRECTORS.

Section 1. The board of directors shall have power:

First—To suspend or remove, for cause, any elected or appointed officer of the corporation.

Second—To require any officer to produce for inspection at any time, any or all books, papers or documents in his possession relating to the business of the corporation.

Third—To fill all vacancies that may occur in the board of directors or elected or appointed officers.

Fourth—To loan the funds of the corporation, or such portion thereof as may be advisable, upon such securities as are provided by law, and to prescribe the terms and conditions upon which loans may be made; provided, that whenever loans are made upon the definite contract plan the body of the note or obligation shall set forth the number of installments, and the amount of each installment required to repay the principal of the loan, together with the interest on the periodical unpaid balances, within the time agreed upon, the exact rate of interest to be specified in each note or obligation.

Fifth—To borrow money for the purpose of making loans or with which to pay withdrawals or maturities.

Section 2. A majority of the board shall constitute a quorum for the transaction of business; provided that no action relating to the final disposition of funds or other financial matters under consideration shall become effective except by an affirmative vote of a majority of the whole board.

ARTICLE V.

DUTIES OF OFFICERS.

PRESIDENT AND VICE PRESIDENT.

Section 1. It shall be the duty of the president, or in his absence, of one of the vice presidents:

First—To preside at all meetings of the shareholders and members of the board of directors; to sign all certificates of stock or membership, contracts, deeds, leases, releases, and orders on the treasurer for the payment of money, and to perform such other duties as may be ordered by the board of directors.

Second—To have the custody of all bonds executed by the officers to secure the faithful performance of their duties, except, that the bond of the president, if any, shall be deposited with the treasurer.

SECRETARY.

Section 1. It shall be the duty of the secretary, or in his absence, of the assistant secretary:

First—To attend all meetings of the corporation, and of the board of directors and to keep correct minutes thereof; to receive and receipt for all moneys paid to the corporation, to endorse all checks or drafts made payable to its order, and to deposit with the treasurer or depository all funds coming into his or her possession and take a proper receipt therefor.

Second—To keep proper and accurate accounts with the shareholders, members and investors; to draw and sign all orders on the treasury or depository; to countersign all documents requiring the signature of the president or vice president, and to affix the seal of the corporation whenever such is required to authenticate the acts of the corporation.

Third—To furnish the board of directors at each monthly meeting with a statement of financial and other transactions since the prior report and semi-annually, immediately after the first day of ----- and -----, of each year, a statement of the condition of the corporation and of the business of the past semi-annual term, and, after approval by the board, to cause the same to be printed for the information of the shareholders and members.

Fourth—To have the custody of, and properly care for, all notes, mortgages, deeds of trust, deeds, leases, insurance policies and other documents pertaining to the business of the association, subject only to the orders of the board of directors.

Fifth—To require that the interest of the corporation in any property or building it may own or on which it may have a loan is properly insured, in an acceptable insurance company, against loss or damage by fire.

Sixth—To protect the interest of the corporation in all tax sales or forfeitures, and for this purpose to draw on the treasurer for the proper funds, without further notice or orders of the board; provided, however, he or she shall report the facts at the first stated meeting of the board thereafter.

Seventh—To deliver to his or her successor all books, vouchers, securities, documents and property of every kind, of which he or she is the custodian for the corporation, whenever he or she may retire from office, or within three days thereafter.

Eighth—To do and perform such further acts as may be required by the board of directors.

TREASURER OR DEPOSITORY.

Section 1. It shall be the duty of the treasurer or depository to receive all moneys deposited by the secretary for account of the corporation, and to disburse same only on orders signed by the secretary and countersigned by the president or a vice president, and to render a proper account thereof at the close of each month.

ATTORNEY.

Section 1. It shall be the duty of the attorney to attend the meetings of the board of directors whenever requested to do so; to examine into the sufficiency of title of any property offered as security for loans that may be referred to him, and to perform such other duties and render such other services as may be required by the board of directors.

COMMITTEES.

SECURITY COMMITTEE.

Section 1. It shall be the duty of the security committee to ascertain the market value of each and every piece of property offered as security for any proposed loan and to report thereon, in writing, at the next meeting of the board of directors.

Section 2. Every application for a loan shall be approved in writing by at least two members of said committee before the loan shall be made.

FINANCE COMMITTEE.

Section 1. It shall be the duty of the finance committee:

First—To examine and report upon all bills or claims against the corporation, prior to the same being ordered paid.

Second—To examine and report upon the books and accounts of the secretary and treasurer, at least semi-annually, and for that purpose, they may employ an expert of accounts to assist them, at a compensation to be fixed by the board of directors.

ARTICLE VI.

BONDS AND SALARIES.

Section 1. The secretary and treasurer (except where the treasurer shall be a bank or bankers), and such other employees as the board of directors shall determine, shall give bond, as security for the faithful performance of their duties, in such amount as the board of directors shall from time to time require, with corporate surety, the expense to be borne by the association.

Section 2. The president, vice presidents, secretary, treasurer, assistant secretary, assistant treasurer, attorney, and the members of the Security and Finance Committees shall receive such compensation for their services as the board of directors shall determine.

Section 3. The compensation of the directors, as such directors, in excess of five dollars each, for each meeting attended, shall be fixed by the stockholders at the annual meeting.

ARTICLE VII.

MEETINGS.

Section 1. The annual fiscal term shall end _____ and the annual meeting of the stockholders and members shall be held at the office of the corporation, at _____, California on the _____, in each year, notice of which must be given in the manner prescribed in section 201 of the Civil Code. Special meetings may be called by the board of directors, on their own initiative, and shall be called upon the written request of ten or more shareholders and members. Notice of special meetings shall be mailed to each shareholder and member, at his last known address, at least two weeks prior to the date of holding such meeting.

Section 2. The board of directors shall convene for the transaction of business on _____ in each month, and as much oftener as the necessities of business may demand. Notice of all meetings of the board of directors shall be given to each director in writing, by the secretary, at least twenty-four hours prior to the time of the holding of the meeting.

Section 3. All meetings of the board of directors shall be open to all shareholders and members.

ARTICLE VIII.

MEMBERSHIP SHARES.

Section 1. Membership shares having an ultimate matured or par value of ----- dollars each may be issued in either of the following forms, viz: "Installment" or "Full paid."

Section 2. Installment membership shares, Class "A," may be subscribed for and issued at any time. Each subscriber to those shares shall on or before -----, pay dues in an amount not less than ----- upon each share held by him, until such payments, together with the profits apportioned thereto, shall amount to the sum of one hundred dollars for each of such shares, at which time the shares shall mature and payments thereon shall cease.

Section 3. Installment membership shares, Class "D.C.," whenever authorized by the board of directors, will be issued only to borrowers on mortgage or deed of trust security, and then only to those who borrow on the "Definite Contract" plan. The monthly payment of dues on this class will be five cents per share of one hundred dollars matured or par value, and must be paid with, and in addition to, the monthly payments required to be paid upon the loan. Such shares shall participate pro rata with other classes of installment shares in the net profits subject to distribution, and, upon the repayment of the loan with which they are pledged, the then book value will be paid to the borrower, or credited as part payment on the loan, and the shares surrendered and cancelled.

Section 4. Full paid membership shares may be issued at such times as the board of directors may determine to any subscriber paying in the full face value of one hundred dollars (\$100) each. Dividends at such rate per annum as may be fixed by the board of directors, not in excess of six per cent, (6%) per annum, shall be paid on these shares, semi-annually in ----- and -----, and in consideration of such payments the holders shall waive all right to further participation in profits of the corporation. These shares are withdrawable, with accrued interest to the date of the notice, at any time after thirty (30) days written notice of the intention to withdraw, but subject in other respects to the restrictions set forth in Sec. 642 of the Civil Code. The corporation reserves the right to retire any or all these shares, in the order of issuance, at any time after two years from issue, upon sixty (60) days written notice to the holders by paying the face value plus accrued interest to date of expiration of notice.

Section 5. Full paid membership shares may also be issued at such times as the board of directors may determine to subscribers paying in the full face value of one hundred dollars (\$100) per share. Dividends at such rate per annum as may be fixed by the board of directors, not exceeding a full participation in the net profits, shall be paid on these shares, semi-annually in ----- and -----.

Section 6. Holders of either form of membership shares are members of the corporation, with all the rights, powers and privileges incident thereto, including the right to vote at all meetings of the shareholders and members—one vote for each share—and are subject to the same restrictions and liabilities.

Section 7. An entrance fee of not exceeding one dollar (\$1) per share may be charged and collected upon all membership shares.

ARTICLE IX.

INVESTMENT CERTIFICATES.

Section 1. Investment certificates having an ultimate matured or par value of one hundred dollars (\$100) each, may be issued in either of the following forms: "Installment investment certificates" and "Full paid investment certificates."

Section 2. Installment investment certificates may be subscribed for and issued at any time. Each subscriber to these certificates shall, on or before the ----- day of each month, pay dues in an amount of not less than ----- upon each certificate held by him, until such payments, together with the profits apportioned thereto, shall amount to the sum of one hundred dollars (\$100) for each of such certificates, at which time the certificates will mature and payments may cease. An entrance fee of one dollar (\$1) per certificate may be charged and collected upon this class of Installment Investment Certificates.

Section 3. Installment Investment Certificates may also be issued, upon which payments may be made at such times and in such amounts as the holder thereof may elect until said shares reach their matured value or are withdrawn. No membership fee, fine or forfeiture shall be chargeable against the holder of these certificates.

Section 4. Full Paid Certificates may be issued at such times as the board of directors may determine, to any subscriber paying in the full face value of one hundred dollars (\$100) each. Dividends at such rate per annum as may be fixed by the board of directors will be paid semi-annually on these certificates, in ----- and -----, and in consideration of such payments the holders shall waive all right to participation, in excess thereof, in the profits of the corporation. These investment certificates are withdrawable, with accrued unpaid interest, to date of notice, at any time after one year from date of issue, upon thirty (30) days written notice of intention to withdraw, but otherwise subject to the restrictions set forth in Sec. 642 of the Civil Code. The corporation reserves the right to retire any or all of these certificates, in the order of issuance, at any time after two years from date of issue, upon sixty (60) days written notice to the holder, upon the payment of the face value plus accrued and unpaid interest to date of expiration of notice.

Section 5. Holders of either form of these investment certificates are *not* members of the corporation and have none of the rights, powers and liabilities incident thereto.

ARTICLE X.

WITHDRAWALS AND MATURITIES.

Section 1. Holders of installment membership shares, and of installment investment certificates, desiring to withdraw a part or all of the amount to the credit of their shares or certificates, may do so by giving thirty (30) days written notice of their intention or desire so to do. On the expiration of such notice, they are entitled to receive the full amount paid in upon their membership shares or investment certificates, exclusive of any entrance fee charged and collected, together with such proportion of the earnings thereon as may have been fixed by the board of directors; provided that not more than one-half of the monthly receipts of any one month shall, without the consent of the board of directors, be applicable to withdrawals for that month. All withdrawals will be paid in succession and in the order in which the notices of intention were filed. Shares or certificates pledged as security for or with a loan can not be withdrawn in money until the loan is fully paid.

ARTICLE XI.

LOANS.

Section 1. Loans may be made on such terms and at such rate of interest as the board of directors may determine: provided that whenever loans are made for a definite period on the installment plan, the number of installments, and the amount of each installment required to pay the principal of the loan together with interest at the agreed rate on the periodical balances, within the time specified, must be expressed in the face of the note or obligation taken.

Section 2. Loans will only be made upon the security of a first mortgage or deed of trust of real estate, the several classes of bonds named in Sec. 647 of the Civil Code, and upon the security or pledge of free "Membership shares," or "Investment certificates" of this association.

Section 3. Loans upon the security of membership shares or investment certificates shall not be made in excess of ninety per cent of the withdrawal value of such shares or certificates.

Section 4. Loans made for a definite period on the installment plan may be repaid at any time by paying the balance then unpaid on the principal and all arrears of interest, if any. The corporation reserves the right to charge a penalty of two months' interest on the unpaid balance if repaid within one year from date of note, or a penalty of one month's interest on the unpaid balance if repaid after one year from date of the note but in advance of the time set forth in the contract.

Section 5. Whenever a borrower shall be three months in arrears in the payment of his interest or loan installments, unless otherwise provided in the note, the whole loan shall become due, at the option of the board of directors, and they may proceed to enforce collection upon the securities held by the corporation. The withdrawal value of all shares or certificates pledged as collateral security shall be applied in part payment of the loan and said shares or certificates shall be deemed canceled and surrendered to the corporation.

Section 6. All expenses incident to abstracts, examinations of title, execution of papers, attorney's fees, or sale of securities pledged as security for loans or advances, shall be paid by the party offering the security or securing the loan.

Section 7. Borrowers must furnish, at their own expense, acceptable policies of fire insurance on all improved realty pledged as security for loans granted, with the usual mortgage clause making loss, if any, payable to the corporation, as its interest may appear.

ARTICLE XII.

FINES AND PENALTIES.

Section 1. Borrowers who neglect or fail to pay their interest or loan installments in accordance with the terms of the note or obligation shall pay interest at not exceeding one per cent per month on the amount of such delinquent indebtedness.

Section 2. The same rate of interest shall apply to all advances made by the association for insurance premium, street or sewer assessments, balances due for unpaid taxes on property pledged as security for loans, or other like advances.

ARTICLE XIII.

MISCELLANEOUS.

Section 1. Each member or investor shall be entitled to a certificate of "membership shares" or "investment certificates" showing the number of such shares or certificates held, and their par, or ultimate value, and each member or investor holding installment membership shares or installment investment certificates shall also be furnished with a pass book, in which to record the periodical payments made by him, and in which the terms and conditions attaching thereto shall be fully set forth. These certificates may be transferred by assignment, in person or by an attorney, but no such assignment shall be valid, except between the parties thereto until duly entered upon the books of the corporation. A transfer fee of ten cents for each share or certificate transferred will be charged by the corporation.

Section 2. In the event of loss of any certificates of stock, membership shares or investment certificates, the recorded owner shall be entitled to a duplicate upon making an affidavit setting forth the facts of the loss and the filing of an acceptable bond, with two or more sureties, in an amount equal to the book value of the certificate lost.

Section 3. The board of directors may provide that partial withdrawals, made "mid-term," shall not participate in the earnings on the amount withdrawn, that shall have accumulated since the last apportionment of profits.

Section 4. The seal of the corporation shall be circular in form, bearing the name of the corporation and the date when incorporated.

Section 5. As to all features not specifically covered by these by-laws, the provisions of sections 633 to 648a, inclusive, of the Civil Code shall govern the transaction of business by this corporation.

ARTICLE XIV.

Section 1. These by-laws may be amended at any annual or special meeting of the shareholders and members; provided the proposed amendments shall first be submitted, in writing, to the board of directors and approved by them, and then adopted by an affirmative vote of two-thirds of all such shares of stock and membership, issued and in force. The signature of the holders of two-thirds of all such shares shall be effective to adopt such amendments, without the holding of a meeting.

CONSENT TO AND ADOPTION OF BY-LAWS.

We, the undersigned, subscribers to the number of shares of the _____ Building and Loan Association, of _____, set opposite our respective names, in all amounting to more than two-thirds of all subscribed shares, hereby give our written assent and consent to the adoption of the foregoing code of by-laws for the government of said corporation, and we hereby adopt the same.

NAMES	SHARES
-----	-----
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CERTIFICATE OF ADOPTION OF BY-LAWS.

We, the undersigned, directors of the _____ Building and Loan Association, and the secretary thereof, hereby certify that the foregoing code of by-laws was adopted by the signatures of the subscribers to more than two-thirds of all the subscribed shares of said corporation on the _____ day of _____, 192____.

(SEAL)

Directors.

Attest : _____

Secretary.

NOTE.—There being so much similarity in the articles of incorporation and by-laws of the two types of associations it was deemed advisable from the standpoint of space saving, to include only the articles and by-laws of one type of association in this report. The articles and by-laws of the other type of associations will be gladly furnished on application to the commissioner.

CODE OF ETHICS.

The following Code of Ethics, adopted at the annual convention of the California Building and Loan League, held at San Jose, May 23, 24, 1924, should be studied and practiced by every officer, director and employee of the building and loan associations of California:

PREAMBLE.

Realizing the responsibility reposed in the California Building-Loan League through the opportunity afforded its individual members in teaching thrift and systematic saving, so as to house the families of this commonwealth that "the American Home may continue the safeguard of American Liberties," the members of the California State Building-Loan League have adopted this Code of Ethics to aid in the better understanding of common problems, to raise to the highest degree possible the integrity of the business dealings among men whatsoever their relationship and to inject into the economics of "Building and Loan" the formula of the "Golden Rule."

The purposes of all Building and Loan Associations as set forth in the articles of incorporation of each are:

1. To encourage industry.
2. To encourage frugality.
3. To encourage saving.
4. To encourage home building.

The objectives are ideal as evidenced by the history of mankind and it is the purpose of this code to promote among the membership of the California State League the desire and will to attain them unselfishly and without preferment.

CODE OF ETHICS.

I. Chartered by the state, answerable to the citizens of the state for its every act, it is the purpose of League members to observe fully and carefully the laws governing Building and Loan Associations of the State of California as set forth in Title XVI of the Civil Code under Sections 633 to 648a, both inclusive, and any amendments thereto that may be hereafter enacted.

II. Realizing that service to humanity, personal integrity, cooperation and loyalty will develop the spirit of effective citizenship and that each association has a peculiarly advantageous position in each community in which it operates, to foster these ideals, the associated members of the League are pledged to promote and encourage all civic enterprises and movements looking to human betterment.

III. The foundation of good business is built of confidence, integrity, fair dealing, efficient service and mutual benefit, and therefore all parties to any transaction must be equitably benefited thereby.

IV. A just reward for service rendered requires sufficient profit to give capital investment, prudent management, loyal employment and the legal reserve required by law, with due consideration to the public, and all members of our respective organizations.

V. The best endeavors of all officials and employees are required to elevate the standards of our vocation; to extend a true knowledge of its beneficent purposes; to demand that all contracts, written and oral, be performed in letter and spirit; to require of our members a careful and exactly true statement in advertising and publicity to the end that all representations and obligations shall be truthfully made and fulfilled.

VI. That thrift be extolled and waste of time, money, effort, material, or natural resources be condemned; that we discourage speculation, inflation of credit over-buying and other financial excesses.

VII. That extortion, exploitation, secret rebates, fraudulent contracts and unearned commissions are wholly at variance with the ideals of building and loan service and as such are unqualifiedly condemned.

VIII. That unfair competition whether by lower rates of interest to borrowers, or larger rates to investors, and all other acts, characterized by bad faith, deception, fraud or oppression, including commercial bribery, is wasteful, despicable and works a public wrong.

IX. Responsibility of the individual can not be avoided or evaded when representing an association. A friendly and cooperative spirit is desired as beneficial to corporate interests and all controversies and disputes will, when possible, be adjusted by voluntary agreement or impartial arbitration.

X. Acknowledging the obligations owed one to another by reason of similarity of objects it shall be the purpose of the League to strive for brevity and lucidity in all contracts and similarity of contractual forms, so that cooperation may replace competition. It is realized that youth owes a debt to age and that age may gain from the vision and ambition of youth, therefore the application of this section of the code will apply to the relationship existing between the oldest associations holding charters and the latest to incorporate.

XI. As employers, associations shall feel it incumbent to deal justly, humanely and generously with those who serve. The place of business should be modern, well lighted, properly ventilated, and adequately heated. It is desirable that all rooms should be decorated and furnished in a manner pleasing to the eye and designed to promote confidence among all who have transactions therein. Furthermore, the wages paid by the associations to its employees should be sufficient to encourage loyalty, contentment and a feeling of comfort and security. Also we should deem it a duty to investigate the conditions under which employees live and so far as possible lead them into habits of thrift and saving in order to aid them to become home owners and responsible citizens.

XII. To foster friendships which neither demand material benefits nor violate confidences; to promote loyalty to oneself, his employers, fellow employees and the public interest; to sustain, uphold and develop the League in its effort to serve its membership and the state, so that human rights may be universally recognized as deep and broad as the race itself.

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Thirty-third Annual Report

OF THE

Building and Loan Commissioner

OF THE

State of California

1926

In Accordance with an Act of the Legislature, approved
April 5, 1911, to His Excellency

FRIEND WM. RICHARDSON
Governor of the State of California

A. E. FALCH
Building and Loan Commissioner



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1926

PERSONNEL OF BUILDING AND LOAN COMMISSION—1926.

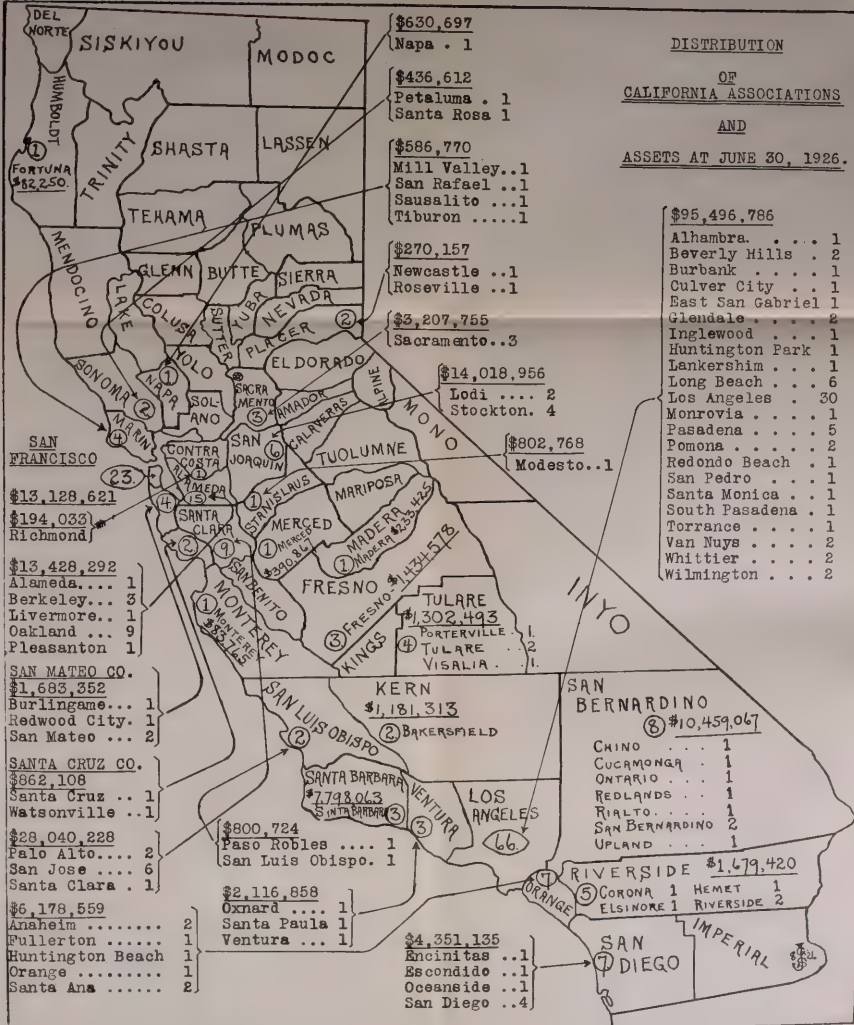
Commissioner—A. E. Falch-----25 Glenridge Ave., Los Gatos
Chief Deputy—T. M. Stensgaard--106 So. Normandie St., Los Angeles
Deputy—Moses Stern-----1219 25th Ave., San Francisco
Deputy—James L. Fields-----2141 Clinton Ave., Alameda
Deputy—Geo. S. Jenkins-----519 Fairmont Ave., Oakland
Secretary—Mrs. Anna Brann-----1175 Regent St., Alameda

OFFICES OF COMMISSION.

San Francisco-----6th Floor, Security Building, San Francisco
Los Angeles-----814 Sun Finance Building, Los Angeles

BUILDING AND LOAN COMMISSIONERS—1893-1926.

George A. Fisher, San Francisco, Appointed May 31, 1893.
William A. Spalding, Los Angeles, Appointed May 31, 1893.
Frank H. Gould, Stockton, Appointed June 1, 1897.
W. A. Ryan, Los Angeles, Appointed June 1, 1897.
E. D. McCabe, Merced, Appointed December 22, 1898.
D. W. Field, Los Angeles, Appointed July 1, 1901.
Chas. M. Shortridge, San Jose, Appointed July 1, 1901.
J. P. Transue, Los Angeles, Appointed January 7, 1907.
Albert Lindley, Sacramento, Appointed January 7, 1907.
J. P. Transue, Los Angeles, Appointed January 2, 1911.
Chas. F. Curry, Sacramento, Appointed January 2, 1911.
Geo. S. Walker, San Jose, Appointed April 10, 1911.
Chas. R. Detrick, San Francisco, Appointed January 15, 1924.
A. E. Falch, Los Gatos, Appointed January 13, 1925.



LETTER OF TRANSMITTAL.

STATE OF CALIFORNIA,
OFFICE OF THE BUILDING AND LOAN COMMISSIONER,
SAN FRANCISCO.

*To His Excellency, FRIEND WM. RICHARDSON,
Governor of California,
Sacramento, California.*

SIR: In compliance with section 5 of the Building and Loan Commission Act, I have the honor to submit for your consideration the thirty-third annual report of this department, setting forth the operations and condition of the building and loan associations of California under my supervision, as reported by the associations during the seventy-seventh fiscal year of the state, ending June 30, 1926.

Respectfully submitted.

A. E. FALCH,
Building and Loan Commissioner.

ACKNOWLEDGMENT.

I desire to express my appreciation of the courtesies extended, and the consideration with which officers and directors of associations have cheerfully and promptly complied with the suggestions and requirements of the commission, and cooperated to bring about better conditions.

The efficient service of the faithful members of my staff has been of much value and assistance, not only to the commissioner, but also to the associations. It is a great pleasure to make this acknowledgment.

A. E. FALCH,
Commissioner.

REPORT

OF THE

BUREAU OF BUILDING AND LOAN SUPERVISION

The golden era of the building and loan movement of California, which was inaugurated in 1920, has been growing in splendor year by year since then. Prior to 1920, a yearly increase of from one to three millions of dollars in assets was considered a fairly good showing. But in that eventful year, and the two years following, the assets' increases took strides of eight and a half, nine and a quarter and nine and a half millions.

The year 1923 made the record of its predecessor look like a dwarf when the assets showed an increase of over twenty millions. The next year added over twenty-three millions, and 1925 exceeded that amount by eight millions.

The greatest year in building and loan history was the period which ended June 30, 1926. During that time the assets increased over fifty millions, or more than the entire assets of the associations in 1920 or any of the fifty-five years prior thereto! During this time, too, more associations were licensed than during any previous year, twenty-six corporations qualifying for charters, making the total licensed on June 30 of this year 189, or 90 more than in 1920.

The total assets of the 176 associations reporting this year amount to \$190,106,988.03, an increase of \$49,499,096.93, as compared with \$140,657,891.10 of the 152 associations which reported during the fiscal year ending June 30, 1925. There are eleven new associations which are not required to make detailed reports on account of not having been in business more than six months prior to June 30, 1926; the assets of these associations amounted to \$1,326,467.55, which would make the total assets of all the 189 associations, now licensed to do business, \$191,433,455.58, an increase of \$50,305,542.09, as compared with the assets of all the 162 associations licensed at the close of June 30, 1925. This does not take into consideration the \$5,890,531.17 in California assets of the one foreign association licensed to do business in this state.

The above mentioned figures, as well as all statistical information in this report, are based on the reports of the various associations made on different dates during the year. Therefore, they do not show the true condition of the associations as of the close of the fiscal year, June 30. The total assets of the associations, based on the "call" report as of June 30, amounted to \$210,879,622.10, which is \$19,446,106.52 more than the assets based on fiscal year and term reports of the associations.

Although California, during the past year, was advanced from eighth to seventh place as a building and loan state, the movement in this state has not yet taken advantage of its many opportunities. California is fast becoming a state of homes, and the great majority of its prosperous and thrifty citizens are of a type who prefer to own homes. The opportunities of associations to grow are therefore almost unlimited. The building and loan surface of the state has been barely scratched. Instead of being the seventh building and loan state, California should today be at least third or fourth in the list. If the present high ideals are adhered to and the associations continue to do business along the lines of safety, giving strict obedience to the governing laws, rules and regulations, it will not be many years until California will reach that place.

The commissioner and his deputies are always ready to give encouragement and assistance to capable and conscientious men and women who desire to organize associations in communities where they are needed.

COMPARISONS OF RESOURCES AND LIABILITIES.

Interesting exhibits published in this report on pages 14 to 16 are the "Comparative Statement of Assets and Liabilities" and the "Changes in Assets and Liabilities" for the years ended June 30, 1917, to June 30, 1926, inclusive.

The changes, with the percentage of increase, are summarized as follows:

Items	Increase or (*) Decrease			
	1926 over 1925	Percentage	1926 over 1916	Percentage
Assets.				
Loans on mortgages, etc.	\$45,469,262 48	34.74	\$146,109,588 84	483.11
Arrearages	162,342 63	65.41	221,926 14	117.66
Cash in office and banks	1,206,975 62	21.28	5,489,145 71	396.14
Real estate—office buildings	600,642 43	86.29	1,296,709 43	
Real estate—other	284,145 14	24.57	627,911 62	236.79
Office furniture and fixtures	112,377 49	36.72	390,369 57	1,418.24
Advances and ledger accounts	*62,219 22	*9.63	452,149 70	346.98
Bonds owned	738,938 52	86.54	1,592,913 47	**
Other assets	936,631 84	465.00	1,132,255 37	
Total assets	\$49,449,096 93	35.16	\$157,312,969 85	479.69
Liabilities.				
Guarantee stock—capital	\$2,521,284 02	32.86	\$9,378,622 96	1,150.13
Guarantee stock—surplus reserve	421,799 04	21.85	2,213,129 87	1,592.09
Installment shares—dues	5,076,142 46	19.67	20,365,628 12	193.58
Installment shares—profits	568,199 74	12.77	1,832,175 68	57.57
Paid-up and prepaid shares—capital	2,281,562 39	12.72	15,589,750 87	337.57
Paid-up and prepaid shares—dividends	128,530 83	20.54	416,815 01	123.44
Investment certificates—principal	33,497,629 24	50.50	90,045,498 71	920.79
Investment certificates—interest	1,565,780 76	70.59	3,544,331 70	1,482.85
Advance payments	117,674 15	88.63	193,846 94	342.18
Overdrafts and bills payable	225,534 30	7.20	2,380,516 33	253.88
Reserve and undivided profits	863,954 99	33.31	2,077,683 08	150.50
Loans due and incomplete	1,966,501 94	31.57	7,688,842 49	1,278.88
Sundry ledger accounts	94,051 39	9.49	1,089,743 28	978.09
All other liabilities	120,451 68	29.18	490,384 81	1,144.63
Total liabilities	\$49,449,096 93	35.16	\$157,312,969 85	479.69

*None in 1916.

Further comparison of the 1926 items in the foregoing tables disclose the fact that the arrearages amount to approximately one-fourth of one per cent of the loans in force as compared with one-fifth of one per cent in 1925.

The cash in office and banks amounts to 3.6 per cent of the total assets as compared with 4 per cent in 1925 and 4.2 per cent in 1916.

The other real estate owned amounts to but three-quarters of one per cent of the total assets as compared with about eight-tenths of one per cent in 1925, a material improvement.

The total of the guarantee capital, the guarantee capital surplus reserve and the reserve and undivided profits, \$16,004,426.61, provides a protection equal to 9.97 per cent of the liability to installment and full paid shareholders and holders of investment certificates, including apportioned profits and interest as compared with 10.39 per cent in 1925.

The amount of the guarantee capital and the guarantee capital surplus reserve represent 7.21 per cent of the total liabilities exclusive of guarantee capital and reserve and undivided profits, as compared with 7.47 per cent in 1925. The amount of the guarantee stock-capital represents 16 per cent of the total paid in capital as compared with 15 per cent in 1925.

The volume of investment certificates of all classes equals 52.51 per cent of the total liabilities as compared with 47.16 per cent in 1925, while the amount of money borrowed, on bills payable, decreased from 2.23 per cent of the total liabilities in 1925 to 1.77 per cent in 1926.

The receipts from shareholders and investors, exclusive of guarantee capital stockholders, aggregate \$110,305,582.66, an increase of 38.09 per cent over 1925. These receipts are 58.02 per cent of the gross assets and the disbursements on account of withdrawals and maturities amount to \$76,479,323.06, of which \$6,400,224.85 represents dividends and profits and the balance invested capital withdrawn, in all equal to 65.17 per cent of the gross liability to shareholders and investors at the close of the previous year.

The receipts on account of interest, premiums, fines and fees amounted to \$13,717,538.04, an increase of 35.46 per cent over similar receipts in 1925.

Loans repaid, \$47,504,981.22, increased 55.60 per cent, and real estate and bonds sold increased 81.02 per cent over 1925 to \$2,701,850.12.

The disbursements, on account of dividends, to the holders of guarantee stock, and all classes of shares and investment certificates amounted to \$7,296,153.01, an increase of 30.14 per cent over 1925.

The amount invested in bonds during the current year, \$2,313,066.62, increased 142.81 per cent. This indicates that there is considerable volume of surplus funds in the state that could not be loaned at more profitable rates.

CHANGES IN ASSETS SINCE 1894.**Changes in Total Roll, Number of Associations Reporting and Gross Assets Since Organization of Building and Loan Commission.**

The following table shows the changes in assets, total roll and number of associations reporting since May 31, 1894, the date of the first report, to June 30, 1926:

Year	Total associations	Associations Reporting	Assets	Increase
1894.....	146	137	\$20,820,082 18	
1895.....	153	144	21,500,520 01	\$680,437 83
1896.....	153	147	21,470,309 86	*30,210 15
1897.....	155	151	21,791,928 81	321,618 95
1898.....	157	118	20,721,226 72	*1,070,702 09
1899.....	159	151	20,285,454 24	*435,772 48
1900.....	157	148	18,935,883 76	*1,349,570 48
1901.....	153	138	17,881,576 70	*1,054,307 06
1902.....	151	138	18,190,867 58	309,290 88
1903.....	146	133	19,865,852 02	1,674,984 44
1904.....	141	126	21,306,042 32	1,440,190 30
1905.....	142	117	22,586,871 87	1,280,829 55
1906.....	131	106	19,228,938 88	*3,357,932 99
1907.....	125	107	19,522,896 86	293,957 98
1908.....	120	107	19,635,667 94	112,771 08
1909.....	120	105	20,228,116 40	592,448 46
1910.....	113	107	21,255,176 49	1,027,060 09
1911.....	107	96	23,340,012 38	2,084,835 89
1912.....	107	91	24,866,571 97	1,526,559 59
1913.....	98	93	28,316,021 97	3,449,450 00
1914.....	97	92	29,515,762 57	1,199,740 60
1915.....	97	89	30,441,084 03	925,321 46
1916.....	96	89	32,794,018 18	2,352,934 15
1917.....	91	86	35,928,446 84	3,134,428 66
1918.....	90	86	37,120,998 91	1,192,552 07
1919.....	90	85	38,374,331 91	1,253,333 00
1920.....	99	87	47,851,294 44	9,476,962 53
1921.....	100	96	56,496,548 56	8,645,254 12
1922.....	112	102	64,732,760 05	9,236,211 49
1923.....	132	115	85,270,458 70	20,537,698 65
1924.....	147	138	108,687,142 86	23,416,684 16
1925.....	162	152	140,657,891 10	31,970,748 24
1926.....	187	176	190,106,988 03	49,440,096 93

*Decrease.

SHAREHOLDERS AND INVESTORS.

The number of shareholders and investors increased from 156,388 to 223,440, the increase for 1926 being 67,052 or 42.88%, as compared with the increase of 39,999 the previous year. These shareholders and investors are composed of 135,559 male and 87,881 female. These shareholders and investors have an average investment of \$774.34, a decrease of 4.61% over 1925.

The graphic chart on page 18 tells an eloquent story of thrift and savings and shows plainly the strides made by the business in the past year. The number of shares in force, 1,446,578, increased 324,447 or 28.91% over 1925; of this number 1,244,499 were installment and 202,079 full paid. The number of investment certificates in force is 935,179, an increase of 329,953 or 54.51% over 1925.

COMPARISON OF ASSETS		OF	
		BUILDING AND LOAN ASSOCIATIONS	
		1890 TO 1926	
		NUMBER OF ASSOCIATIONS	
		AND	
		POPULATION OF STATE	
1890			
	\$12,800,000 (105 ASS'N)	POP. 1,208,100	
1895			
	\$21,500,520 (153 ASS'N)		
1900			
	\$18,935,883 (157 ASS'N)	POP. 1,485,000	
1905			
	\$22,586,871 (142 ASS'N)		
1910			
	\$21,255,176 (113 ASS'N)	POP. 2,377,549	
1915			
	\$30,441,084 (97 ASS'N)	POP. 2,940,484	
1920			
	\$47,851,294 (99 ASS'N)	POP. 3,426,861	
1921			
	\$56,496,548 (100 ASS'N)	POP. 3,588,896	
1922			
	\$64,732,760 (112 ASS'N)	POP. 3,697,070	
1923			
	\$85,270,458 (132 ASS'N)	POP. 3,805,153	
1924			
	\$108,687,142 (147 ASS'N)	POP. 3,900,000	
1925			
	\$140,657,891 (162 ASS'N)	POP. 3,967,277	
1926			
	\$190,106,988 (197 ASS'N)	POP. 4,075,360	

NEW ASSOCIATIONS LICENSED.

There were twenty-six new associations licensed by the commissioner during the past year. The following table gives the name of the association, the location, paid-in capital and date of incorporation:

Name	Location	Paid in capital	Date of incorporation
Great Northern Building and Loan Association	Burlingame	\$25,100	Aug. 26, 1924
Mutual Building and Loan Association of Pasadena	Pasadena	28,925	April 22, 1925
Great Western Building and Loan Association	Los Angeles	28,100	May 12, 1925
Security Bond Building and Loan Association	Berkeley	51,049	June 5, 1925
Reliance Building and Loan Association	Oakland	22,561	June 29, 1925
Gibraltar Building and Loan Association	Los Angeles	91,500	July 1, 1925
Peoples Guarantee Building and Loan Association*	Ontario	89,719	Aug. 4, 1925
Insurance Plan Building and Loan Association	Los Angeles	59,755	Aug. 24, 1925
Van Nuys Building and Loan Association	Van Nuys	51,200	Aug. 30, 1925
Watsonville Building-Loan Association	Watsonville	25,000	Sept. 18, 1925
Home Guaranty Building and Loan Association	Oakland	50,499	Oct. 2, 1925
Pioneer Building-Loan Association	Los Angeles	55,600	Oct. 19, 1925
Republic Building and Loan Association	South Pasadena	25,488	Oct. 19, 1925
San Gabriel Valley Building and Loan Association	East San Gabriel	27,325	Oct. 24, 1925
Monterey Peninsula Building and Loan Association	Monterey	31,923	Nov. 5, 1925
Mercantile Building-Loan Association	Oakland	50,000	Jan. 5, 1926
Surety Building and Loan Association	San Jose	50,000	Jan. 20, 1926
Vermont Building and Loan Association	Los Angeles	78,800	Jan. 25, 1926
Superior California Building and Loan Association	Roseville	28,980	Feb. 2, 1926
Citrus Belt Building and Loan Association	Riverside	50,000	Mar. 3, 1926
The Mutual Building and Loan Association*	Long Beach	275,000	Mar. 5, 1926
Investment Building and Loan Association	Los Angeles	208,830	Mar. 15, 1926
Home District Building and Loan Association	Encinitas	20,600	April 17, 1926
Reserve Building and Loan Association	Oakland	50,740	April 19, 1926
San Pedro Building and Loan Association	San Pedro	25,000	May 3, 1926
Conservative Building and Loan Association	Oakland	50,000	May 3, 1926

*Virtually re-incorporations to correct defects in former articles of incorporation.

ELEVEN ASSOCIATIONS ORGANIZED LESS THAN SIX MONTHS.

Eleven of the associations licensed during the fiscal year ended June 30, 1926, were in operation less than six months and as their expenses were out of proportion to their income, they were not included in the regular tabulations, as so doing would have materially affected the percentage calculations.

The total assets of these associations was \$1,326,467.55. A condensed statement of the assets and liabilities of each of these associations and a summary of their assets and liabilities will be found in an appendix to this report following page 250.

The location and the names of these associations follow:

Encinitas—Home District Building and Loan Association.
 Los Angeles—Investment Building and Loan Association.
 Los Angeles—Vermont Building and Loan Association.
 Oakland—Conservative Building and Loan Association.
 Oakland—Mercantile Building-Loan Association.
 Oakland—Reliance Building and Loan Association.
 Oakland—Reserve Building and Loan Association.
 Riverside—Citrus Belt Building and Loan Association.
 Roseville—Superior California Building and Loan Association.
 San Jose—Surety Building and Loan Association.
 San Pedro—San Pedro Building and Loan Association.

There are three inactive associations which make the associations licensed at June 30, 1926, total 189.

TWENTY-EIGHT ASSOCIATION COUNTIES.

Despite the large increase in the number of associations licensed during the past year, only one county, Monterey, was added to the building and loan column. There are now associations in twenty-eight counties of the state. Thirty counties are without building and loan associations!

Fortuna, Newcastle, Roseville and Auburn are the only communities that have local building and loan associations in that large territory north of Sacramento. The latter two cities are newcomers in the building and loan field, and have splendid opportunities to build up large associations. This may also be said of many other cities of northern, as well as other, portions of the state that are today without local associations.

The following table, showing the distribution of the assets by counties, shows the number of associations and counties in which they are located. The assets of each county and the increases made by each during the past year should be an object lesson to those counties where no local associations now exist.

COMPARISON BY COUNTIES FOR FISCAL YEAR ENDED JUNE 30, 1925, AND JUNE 30, 1926.

Counties	Number reporting		Assets		Increase
	1925	1926	1925	1926	
Alameda	9	11	\$8,891,422	\$12,638,427	\$3,747,005
Contra Costa	1	1	98,468	158,218	59,750
Fresno	2	3	641,729	1,038,936	397,207
Humboldt	1	1	60,200	78,400	18,200
Kern	2	2	959,768	1,122,669	162,901
Los Angeles	48	62	59,416,680	83,430,994	24,014,314
Marla	1	1	192,980	233,425	40,445
Marin	4	4	455,284	582,427	127,143
Merced	1	1	332,721	390,867	58,146
Monterey		1		83,765	83,765
Napa	1	1	583,779	649,668	65,889
Orange	7	7	4,541,998	5,852,026	1,310,028
Placer	1	1	187,303	206,572	19,269
Riverside	4	4	995,043	1,449,525	454,482
Sacramento	3	3	2,113,309	2,918,124	804,815
San Bernardino	8	9	7,473,605	9,375,272	1,901,667
San Diego	6	6	2,837,498	4,263,634	1,426,136
San Francisco	21	23	9,759,462	12,107,383	2,347,921
San Joaquin	6	6	10,011,400	12,384,528	2,373,128
San Luis Obispo	2	2	731,490	766,083	34,593
San Mateo	3	4	1,293,307	1,640,244	346,937
Santa Barbara	3	3	5,685,717	7,630,884	1,945,167
Santa Clara	7	8	19,489,318	26,020,512	6,531,194
Santa Cruz	1	2	594,159	862,109	267,950
Sonoma	2	2	291,757	436,612	144,855
Stanislaus	1	1	237,852	579,708	341,856
Tulare	4	4	1,066,402	1,272,273	205,871
Ventura	3	3	1,715,240	1,933,703	218,463
Totals	152	176	\$140,657,891	\$190,106,988	\$49,449,097

COMPARISON BY CITIES FOR FISCAL YEARS ENDED JUNE 30, 1925, AND JUNE 30, 1926.

Cities	Number reporting		Assets		Increase
	1925	1926	1925	1926	
Alameda	2	2	\$1,668,649	\$2,150,813	\$482,164
Alhambra	1	1	370,484	587,336	216,852
Anaheim	2	2	1,344,327	1,673,053	328,726
Bakersfield	2	2	559,768	1,122,669	162,901
Berkeley	2	3	2,483,722	3,774,682	1,290,960
Beverly Hills	2	2	566,899	788,645	221,746
Burbank	1	1	103,336	183,108	79,772
Burlingame		1		78,420	78,420
Chino	1	1	88,537	137,768	49,231
Corona	1	1	69,594	121,720	52,126
Cucamonga	1	1	129,359	144,928	15,569
Culver City	1	1	157,477	1,905,290	330,813
East San Gabriel		1		47,630	47,630
Elsinore	1	1	24,552	41,630	17,078
Escondido	1	1	166,612	220,555	53,943
Fortuna	1	1	60,200	78,400	18,200
Fresno	2	3	641,729	1,038,936	397,207
Fullerton	1	1	295,205	610,447	315,242
Glendale	1	2	603,333	1,053,200	449,867
Hemet	1	1	36,761	62,245	25,484
Huntington Beach	1	1	76,553	94,474	17,921
Huntington Park	1	1	176,460	345,520	169,060
Inglewood	1	1	119,468	251,837	132,369
Lankershim	1	1	67,646	152,005	84,359
Livermore	1	1	43,443	58,413	14,970
Lodi	2	2	573,063	829,140	256,077
Long Beach	5	5	10,020,058	14,851,882	4,831,824
Los Angeles	20	28	31,181,201	43,369,294	12,188,093
Madera	1	1	192,980	233,425	40,445
Merced	1	1	332,721	390,867	58,146
Mill Valley	1	1	84,371	111,553	27,182
Modesto	1	1	237,852	579,708	341,856
Monrovia	1	1	187,280	480,187	292,907
Monterey		1		83,765	83,765
Napa	1	1	583,779	649,668	65,889
Newcastle	1	1	187,304	206,572	19,268
Oakland	3	4	4,668,429	6,622,425	1,953,996
Oceanside	1	1	113,928	135,493	21,565
Ontario	1	*2	1,524,934	1,899,349	374,415
Orange	1	1	1,019,360	1,348,369	329,009
Oxnard	1	1	170,000	235,812	65,812
Palo Alto	1	2	1,802,123	2,916,027	1,113,904
Pasadena	4	5	3,712,159	5,094,460	1,382,301
Paso Robles	1	1	106,553	129,581	23,028
Petaluma	1	1	60,242	76,446	16,204
Pleasanton	1	1	27,178	32,094	4,916
Pomona	2	2	7,722,457	9,850,440	2,127,983
Porterville	1	1	293,640	415,450	121,810
Redlands	1	1	2,554,364	3,303,201	748,837
Redondo Beach	1	1	42,617	76,328	33,711
Redwood City	1	1	796,658	968,590	171,932
Rialto	1	1	102,070	137,649	35,579
Richmond	1	1	98,468	158,218	59,750
Riverside	1	1	864,135	1,223,930	359,795
Sacramento	3	3	2,113,309	2,918,124	804,815
San Bernardino	2	2	2,574,843	3,116,045	541,202
San Diego	4	4	2,556,959	3,907,587	1,350,628
San Francisco	21	23	9,759,462	12,107,383	2,347,921
San Jose	5	5	17,352,329	22,721,807	5,369,478
San Luis Obispo	1	1	624,938	636,502	11,564
San Mateo	2	2	496,649	593,234	96,585
San Rafael	1	1	223,424	238,960	15,536
Santa Ana	2	2	1,806,554	2,125,683	319,129
Santa Barbara	3	3	5,685,717	7,630,884	1,945,167
Santa Clara	1	1	334,865	382,678	47,813
Santa Cruz	1	1	594,159	775,267	181,108
Santa Monica	1	1	601,390	1,058,753	457,363
Santa Paula	1	1	1,379,913	1,472,403	92,490
Santa Rosa	1	1	231,515	360,166	128,651
Sausalito	1	1	43,435	61,901	18,466
South Pasadena		1		66,803	66,803
Stockton	4	4	9,438,358	11,555,388	2,117,030
Thiburon	1	1	104,054	170,013	65,959
Torrance	1	1	83,603	128,211	44,608
Tulare	2	2	114,067	168,160	54,093
Upland	1	1	499,498	636,333	136,835
Van Nuys		2		174,167	174,167
Ventura	1	1	165,327	225,487	60,160
Visalia	1	1	658,666	688,662	29,996
Watsonville		1		86,842	86,842
Whittier	2	2	1,703,758	2,148,534	444,776
Wilmington	2	2	580,051	817,304	237,313
Totals	152	176	\$140,657,891	\$190,106,988	\$49,449,097

*Consolidated at June 30, 1926.

EIGHTY-FIVE CITIES WITH ASSOCIATIONS.

The 176 associations reporting during the fiscal year ended June 30, 1926, are located in eighty-two different cities. In addition to the 11 associations not reporting for the reason that they had been in business less than six months, there are three cities not previously having a local association. These three cities are Encinitas, Roseville and San Pedro.

A list of the cities having associations reporting during the year 1925 or 1926 and the increase in the assets of the associations during the past year is found on page 12 of this report. This table will furnish the basis for many interesting comparisons. It will also show anyone acquainted with the state that there are a great many cities and towns with more resources and population than many in the list that have not the benefit of a local association.

At June 30, 1926, there were 132 associations operating with a permanent guarantee capital and 54 on the mutual, or partly mutual, plan, an increase in number over 1925 of 24 with guarantee capital.

Associations using the "Serial Plan" in their dealings with their installment shares, number forty-four while all others operate on the permanent or "Dayton" plan.

CITIES HAVING OVER \$1,000,000 ASSETS.

The cities having building and loan associations with total assets in excess of \$1,000,000, arranged in the order of the assets and showing also their standing at June 30, 1925, follow:

Order		City	1926 assets	Order		City	1926 assets
1926	1925			1926	1925		
1	1	Los Angeles.....	\$43,369,294	15	16	Palo Alto.....	\$2,916,027
2	2	San Jose.....	22,721,807	16	18	Alameda.....	2,150,813
3	3	Long Beach.....	14,851,882	17	17	Whittier.....	2,148,534
4	4	San Francisco.....	12,107,383	18	15	Santa Ana.....	2,125,683
5	5	Stockton.....	11,555,388	19	19	Culver City.....	1,905,290
6	6	Pomona.....	9,850,440	20	20	Ontario.....	1,899,349
7	7	Santa Barbara.....	7,630,884	21	22	Anaheim.....	1,673,053
8	8	Oakland.....	6,622,425	22	21	Santa Paula.....	1,472,403
9	9	Pasadena.....	5,094,460	23	23	Orange.....	1,348,369
10	11	San Diego.....	3,907,587	24	-----	Riverside.....	1,223,930
11	13	Berkeley.....	3,774,682	25	-----	Bakersfield.....	1,122,669
12	12	Redlands.....	3,303,201	26	-----	Santa Monica.....	1,058,753
13	10	San Bernardino.....	3,116,045	27	-----	Glendale.....	1,053,200
14	14	Sacramento.....	2,918,124	28	-----	Fresno.....	1,038,936

It will be noted that five cities have advanced into the million dollar class during the past year and that there has also been a rearrangement of others.

Additional interesting comparisons follow:

	1926	1925
Associations with assets in excess of \$1,000,000.....	48	35
Associations increasing assets over \$2,000,000 during year.....	2	1
Associations increasing assets \$1,000,000 to \$2,000,000 during year.....	13	4
Associations increasing assets \$500,000 to \$1,000,000 during year.....	14	15
Associations increasing assets \$250,000 to \$500,000 during year.....	26	14
Associations increasing assets \$100,000 to \$250,000 during year.....	39	25

COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES, YEARS ENDED JUNE 30, 1917, TO JUNE 30, 1926, INCLUSIVE.

All associations reporting	June 30, 1917	June 30, 1918	June 30, 1919	June 30, 1920	June 30, 1921	June 30, 1922	June 30, 1923	June 30, 1924	June 30, 1925	June 30, 1926
Assets.										
Loans on mortgages, etc.	\$32,645,975 39	\$33,749,011 26	\$34,483,890 34	\$43,796,066 52	\$53,107,575 50	\$60,776,931 43	\$80,446,985 89	\$102,920,208 70	\$130,883,647 62	\$176,352,910 10
Accruals	179,638 11	171,840 01	167,968 13	155,858 46	134,602 16	165,230 00	182,645 30	217,921 51	248,207 21	310,540 84
Cash in office and bank	1,756,015 87	1,144,179 46	1,176,703 36	1,597,690 17	1,534,981 79	2,014,937 77	2,778,080 84	3,241,568 34	5,067,824 27	6,874,789 89
Real estate owned—office buildings	1,128,463 54	1,400,275 55	1,480,305 28	909,092 68	669,852 73	312,242 68	348,515 00	559,013 62	690,067 00	1,296,709 43
Other real estate owned	1,27,823 04	45,262 25	43,591 98	53,827 27	60,632 76	326,639 34	391,888 21	472,003 53	1,150,946 24	1,440,691 38
Furniture and fixtures	180,766 32	250,329 00	208,121 28	215,696 85	197,795 15	300,255 14	308,251 31	385,806 55	305,517 00	417,894 49
Advances—ledger accounts	---	190,850 00	773,740 62	1,189,753 30	851,019 74	738,055 08	685,106 58	663,990 95	644,080 75	582,461 53
Bonds owned	6,764 57	169,251 38	40,010 92	23,389 28	9,408 73	27,198 36	14,541 70	49,110 71	853,974 95	1,592,913 47
Other assets	---	---	---	---	---	---	---	---	201,426 06	1,138,057 90
Total assets	\$33,928,446 84	\$37,120,998 91	\$38,374,331 91	\$47,851,294 44	\$56,496,548 56	\$64,732,760 05	\$85,270,458 70	\$108,687,142 86	\$140,657,891 10	\$190,106,988 03
Liabilities.										
Guarantee stock—capital	\$951,275 55	\$1,053,518 48	\$1,176,074 05	\$1,456,302 61	\$2,084,817 87	\$2,680,158 55	\$4,149,504 24	\$5,026,318 65	\$7,672,778 66	\$10,194,062 68
Guarantee stock—surplus reserve	174,762 93	226,367 08	270,157 32	385,175 76	526,816 08	545,042 46	600,857 68	794,067 34	1,930,337 69	2,352,136 73
Installment shares—due	10,900,106 09	10,991,907 20	10,675,237 64	11,763,294 38	13,315,027 83	15,448,154 89	19,353,127 41	22,169,155 54	25,810,084 11	30,886,226 57
Installment shares—profits	2,233,199 03	3,144,621 78	3,141,019 52	3,277,956 20	3,429,017 51	3,623,211 21	3,733,687 33	3,956,472 74	4,446,004 74	5,014,804 10
Paid-up/prepaid shares—capital	5,768,811 96	6,952,497 16	7,820,016 87	9,805,973 05	11,658,732 48	13,160,984 21	15,440,122 96	17,013,156 33	17,926,377 71	20,297,940 10
Paid-up/prepaid shares—dividends	300,565 46	369,472 48	308,508 47	340,497 47	392,032 34	427,195 44	522,200 14	659,398 83	625,772 05	754,302 88
Investment certificates—principal	10,940,370 41	11,267,028 33	11,507,009 22	15,019,538 41	19,019,088 99	21,354,935 81	30,181,249 04	45,403,977 19	66,327,808 27	99,825,437 51
Investment certificates—interest	320,133 47	384,466 21	426,404 99	523,698 68	611,733 69	776,959 93	1,080,172 90	1,524,966 33	2,217,586 56	3,783,367 32
Advance payments	30,001 72	41,483 94	41,044 52	39,175 81	59,582 05	75,451 94	79,917 96	102,680 30	132,823 45	250,497 60
Overdrafts and bills payable	832,633 47	829,647 75	766,795 12	1,166,978 11	1,521,416 37	1,626,221 94	2,439,251 23	2,736,301 30	3,130,004 60	3,355,538 90
Reserve and undivided profits	1,386,700 66	1,469,786 92	1,582,012 69	1,639,253 44	1,738,651 26	1,930,760 58	2,089,602 89	2,815,065 65	2,594,272 21	3,458,227 20
Loans due and incomplete	995,064 80	450,290 83	316,292 00	1,861,043 02	1,468,514 26	2,239,911 68	4,536,744 35	4,428,320 99	6,323,557 63	8,290,059 87
Sundry longer accounts	130,370 77	288,023 25	95,286 77	501,428 40	573,138 02	689,184 26	813,585 66	867,618 85	1,107,107 59	1,291,158 98
All other liabilities	38,450 52	51,187 44	248,412 73	70,979 10	97,949 81	145,587 15	241,374 91	289,642 42	412,775 53	553,227 21
Total liabilities	\$35,928,446 84	\$37,120,998 91	\$38,374,331 91	\$47,851,294 44	\$56,496,548 56	\$64,732,760 05	\$85,270,458 70	\$108,687,142 86	\$140,657,891 10	\$190,106,988 03
Number of associations reporting	86	86	85	87	96	102	115	138	152	176

PRINCIPAL ITEMS OF RECEIPTS AND DISBURSEMENTS, YEARS ENDED JUNE 30, 1917, TO JUNE 30, 1926, INCLUSIVE.

	June 30, 1917	June 30, 1918	June 30, 1919	June 30, 1920	June 30, 1921	June 30, 1922	June 30, 1923	June 30, 1924	June 30, 1925	June 30, 1926
All associations reporting										
Receipts.										
Balance from last report.....	\$1,332,466 58	\$1,760,940 87	\$1,144,029 07	\$1,176,021 66	\$1,526,356 81	\$1,517,233 06	\$2,015,563 21	\$2,768,556 66	\$2,870,396 45	\$5,352,561 20
Guarantee stock.....	178,311 05	103,995 30	114,998 30	200,228 56	621,822 46	558,127 17	852,305 87	1,830,471 71	2,337,805 75	2,926,738 90
Guarantee stock premium.....										259,084 32
Installment shares—dues.....	3,278,139 70	3,653,932 86	3,766,309 23	5,263,895 54	7,433,576 40	8,426,387 67	11,827,340 01	11,835,881 02	14,116,160 70	18,759,220 19
Installment shares—dues.....	1,926,470 12	1,963,871 85	1,879,361 02	3,021,244 98	3,942,244 98	4,183,422 29	5,794,351 36	5,769,494 69	6,257,619 40	6,663,504 24
Paid-up and prepaid shares—dues.....	3,733,042 08	3,937,307 54	3,792,766 28	7,038,962 91	10,966,573 09	10,604,838 29	19,156,515 36	38,950,493 37	59,506,596 59	84,882,586 23
Investment certificates.....	2,884,043 09	2,812,377 46	2,812,377 46	4,029,825 09	4,443,055 24	5,674,481 27	5,674,481 27	5,674,481 27	5,674,481 27	12,751,005 89
Interest.....	55,040 40	32,954 83	28,675 84	36,377 64	3,935 75	19,606 07	31,596 07	102,980 68	163,966 08	175,851 63
Premiums.....	58,000 00	32,954 83	28,675 84	36,377 64	3,935 75	19,606 07	31,596 07	102,980 68	163,966 08	175,851 63
Fines.....	31,207 05	20,368 04	18,304 05	16,061 03	12,879 30	12,623 71	20,664 83	20,664 83	20,664 83	31,836 25
Fees.....	13,207 05	11,086 95	7,019 79	23,667 28	58,179 88	53,800 81	97,087 56	172,230 66	425,373 18	753,754 27
Loans repaid.....	10,873,426 40	10,256,519 98	8,838,758 41	13,004,301 77	16,899,356 39	13,285,608 94	20,461,785 24	20,461,785 24	30,529,274 46	47,504,081 22
Overdrafts and bills payable.....	877,710 82	1,278,905 53	1,142,938 84	1,812,528 87	2,870,041 61	2,607,233 19	4,166,219 82	5,742,575 39	5,984,765 51	7,471,081 22
Advances repaid—ledger accounts.....	441,510 25	196,653 93	837,723 72	6,229,014 55	5,700,218 99	3,668,087 80	2,007,194 78	1,322,525 14	3,320,312 16	5,291,494 32
Real estate sold.....			1,190,521 76	1,791,430 25	718,890 85	560,516 23	438,232 40	401,578 23	726,530 35	1,004,435 95
Bonds sold.....			119,972 85	1,079,813 26	952,231 85	383,221 14	1,087,661 51	1,113,460 95	766,069 54	1,097,414 17
Rent.....										98,775 04
All other receipts.....	1,071,796 94	608,569 87	89,155 86	98,820 85	126,143 09	241,386 95	211,703 14	519,559 78	425,940 03	514,421 30
Total receipts.....	\$26,497,131 51	\$26,617,409 94	\$25,734,942 48	\$44,025,014 60	\$55,942,369 55	\$50,023,148 50	\$73,819,648 41	\$104,319,147 64	\$137,139,016 33	\$195,844,108 39
Disbursements.										
Overdrafts and bills payable.....	\$1,023,711 57	\$1,245,545 44	\$1,210,034 30	\$1,341,019 36	\$2,432,172 85	\$2,567,381 44	\$2,399,614 99	\$5,332,901 01	\$5,683,201 60	\$6,535,761 71
Loans on mortgages and shares.....	13,626,938 92	11,567,179 83	9,666,727 71	21,300,663 53	26,380,260 85	20,443,039 83	37,000,995 58	49,007,925 85	57,239,539 57	91,038,034 75
Interest paid.....	80,795 90	57,025 81	64,748 24	65,676 45	114,270 74	116,366 55	135,973 11	175,355 78	229,850 10	192,780 30
Dividends on guarantee stock.....	103,341 32	85,128 97	113,389 05	125,940 81	204,338 31	235,491 80	414,642 56	459,940 38	705,817 63	895,028 16
Dues repaid—installment shares.....	2,776,983 40	3,935,013 67	3,654,751 19	4,151,445 53	5,795,329 88	6,274,480 75	7,065,649 41	7,675,469 79	10,273,276 78	13,709,590 08
Profits repaid—installment shares.....	959,000 82	1,050,458 67	934,005 20	950,394 62	947,746 34	973,688 88	1,182,105 32	1,325,469 20	1,452,518 66	1,945,413 45
Paid-up and paid shares—capital.....	776,162 88	873,603 48	1,120,850 06	1,173,223 31	2,170,309 94	2,920,571 51	2,880,093 68	4,296,638 86	5,517,161 18	4,444,511 29
Paid-up and paid shares—dividends.....	336,482 78	356,942 64	460,114 54	525,509 52	691,053 99	769,152 52	819,161 14	1,030,008 08	1,056,971 91	1,101,571 64
Investment certificates—principal.....	2,317,627 81	3,537,434 16	3,483,157 81	3,436,237 38	6,067,009 57	8,555,604 11	10,303,495 77	21,872,403 09	38,035,363 36	51,295,151 84
Investment certificates—interest.....	590,504 55	604,071 44	823,401 76	619,738 30	887,228 88	3,860,900 78	1,744,563 55	1,473,068 98	3,391,394 47	3,053,333 76
Advances—ledger accounts.....	188,684 23	448,331 69	1,329,804 57	5,418,756 08	8,921,927 09	3,006,001 49	607,300 76	662,367 48	1,051,775 46	5,260,520 05
Real estate acquired.....			1,329,804 57	5,418,756 08	8,921,927 09	3,006,001 49	607,300 76	662,367 48	1,051,775 46	1,942,367 07
Bonds purchased.....			533,101 12	1,520,859 92	630,328 03	555,573 86	1,022,768 19	1,126,837 31	952,630 02	2,131,066 02
Salaries.....	217,470 13	224,854 42	234,748 69	235,743 21	321,016 52	365,673 89	490,778 09	640,260 47	828,402 98	1,131,239 16
Taxes.....	175,818 28	81,700 61	44,606 37	46,996 36	41,287 56	57,864 25	179,529 29	396,160 10	378,069 53	378,069 53
Other expenses.....	173,811 51	181,972 85	177,826 28	232,727 69	322,284 04	371,262 95	496,300 32	686,471 71	1,097,235 68	1,620,825 75
All other disbursements.....	1,369,881 74	1,232,709 80	1,144,179 46	1,507,650 17	1,534,981 79	1,415,937 77	2,778,080 84	3,241,433 54	5,667,824 27	6,874,799 89
Balance—cash in office and bank.....	1,750,015 87	1,144,179 46	1,144,179 46	1,507,650 17	1,534,981 79	1,415,937 77	2,778,080 84	3,241,433 54	5,667,824 27	6,874,799 89
Total disbursements.....	\$26,497,131 51	\$26,617,409 94	\$25,734,942 48	\$44,025,014 60	\$55,942,369 55	\$50,023,148 50	\$73,819,648 41	\$104,319,147 64	\$137,139,016 33	\$195,844,108 39

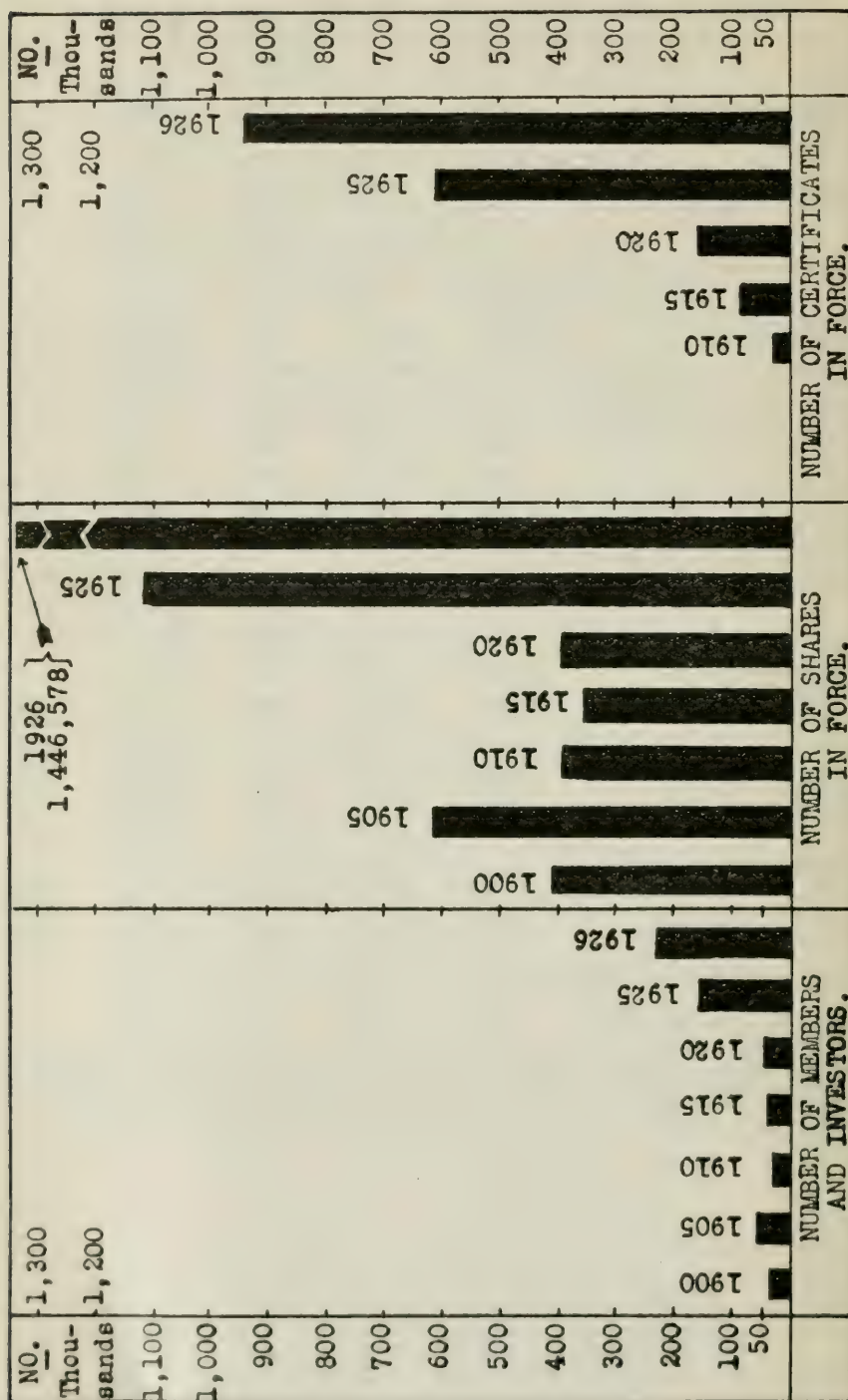
CHANGES IN ASSETS AND LIABILITIES, YEARS ENDED JUNE 30, 1917, TO JUNE 30, 1926, INCLUSIVE.

All assets and liabilities reporting	June 30, 1917 increase	June 30, 1918 increase	June 30, 1919 increase	June 30, 1920 increase	June 30, 1921 increase	June 30, 1922 increase	June 30, 1923 increase	June 30, 1924 increase	June 30, 1925 increase	June 30, 1926 increase
Assets.										
Loans on mortgages and shares	\$2,405,051 13	\$1,100,035 87	\$734,879 08	\$9,312,176 18	\$9,311,508 98	\$7,009,355 93	\$19,689,054 46	\$22,478,312 90	\$27,963,348 83	\$45,469,262 48
Accruals	8,985 59	*7,798 10	*8,871 88	*12,109 67	*21,256 30	30,627 84	17,415 30	35,276 21	30,285 70	102,312 63
Cash in other and banks	370,861 69	*611,836 41	32,523 90	330,986 81	27,291 62	479,955 98	763,143 07	463,487 21	2,426,255 73	1,206,375 62
Real estate, other buildings						133,442 08	36,172 92	610,502 62	137,049 38	600,612 43
Other real estate owned	315,683 78	271,812 01	80,029 73	*571,212 60	*239,259 65	*164,313 39	65,218 87	80,145 32	684,512 71	284,145 14
Office furniture and fixtures	298 12	17,139 21	*1,670 27	10,235 29	6,825 49	9,915 09	43,836 02	63,020 99	128,092 14	112,377 40
Advances and other accounts	50,454 49	69,592 68	*42,207 72	17,485 53	*87,811 71	172,459 99	77,576 17	77,575 04	258,874 40	*92,311 22
Bonds owned		190,850 00	582,800 62	416,022 53	*328,143 46	*12,961 66	*53,161 50	*21,205 63	180,984 00	738,038 52
Other assets	902 04	102,486 81	*126,240 46	*16,021 64	*13,920 55	17,729 63	*12,650 66	34,569 01	152,313 35	956,631 84
Net increase	\$3,134,428 66	\$1,192,552 67	\$1,253,333 00	\$9,476,962 53	\$8,645,254 12	\$8,236,211 49	\$20,537,698 65	\$23,416,684 16	\$31,970,748 24	\$49,449,096 93
Liabilities.										
Guarantee stock—capital		\$102,242 43		\$290,228 56	\$628,515 26	\$505,340 68	\$1,469,345 69	\$1,776,814 71	\$1,746,459 71	\$2,521,284 02
Guarantee stock—surplus reserve	35,756 07	51,804 15	43,590 24	115,018 44	141,640 32	18,226 88	55,815 22	193,209 66	1,136,270 35	421,799 01
Installment shares—liabilities	378,507 64	*308,198 85	83,330 38	1,088,056 74	1,551,733 45	2,133,127 06	3,904,972 52	2,816,028 13	3,640,928 37	5,076,142 46
Installment shares—profits	56,570 23	*94,577 25	*3,692 26	136,036 68	151,061 31	194,193 70	110,476 12	222,785 41	490,132 00	568,199 74
Paid-up and prepaid shares—capital	1,150,622 73	1,184,185 20	867,019 71	1,985,956 18	1,852,779 45	1,502,231 73	2,279,138 75	1,573,033 37	913,121 38	2,281,362 39
Investment certificates—dividends	*36,922 41	68,907 02	*60,964 01	31,989 00	51,534 87	35,163 10	95,064 70	137,138 69	*33,026 78	128,530 83
Investment certificates—principal	1,160,431 61	826,657 92	239,980 89	3,512,529 19	3,999,550 58	2,335,846 82	8,826,313 23	15,222,728 39	20,423,830 84	33,497,029 24
Advance payments	81,097 85	64,332 74	41,998 78	97,233 69	88,035 01	165,226 24	312,212 97	435,703 29	692,020 37	1,565,780 76
Overdrafts and bills payable	*26,648 94	11,482 22	*439 42	*1,868 71	20,406 24	15,869 89	4,466 02	22,762 34	30,143 30	117,974 15
Reserve and undivided profits	*136,389 10	*62,852 63	400,182 99	354,498 26	354,498 26	104,805 57	813,029 29	297,050 07	393,703 30	225,334 30
Loans due and incomplete	6,156 54	83,086 26	112,225 77	57,240 75	99,397 82	201,109 32	149,812 31	725,462 76	*220,793 44	863,501 94
Stocks due and incomplete	305,847 42	*133,998 83	1,541,751 02	*1,541,751 02	*392,528 76	771,397 42	2,246,832 67	*108,423 36	1,895,236 94	1,966,501 94
Sundry seller accounts	29,955 07	147,652 48	*192,736 48	406,141 63	71,719 62	116,036 24	124,401 40	54,033 19	239,488 74	94,951 39
All other liabilities	*1,391 88	197,235 92	197,235 29	*177,433 63	26,970 71	47,637 34	95,787 76	48,267 51	123,133 11	120,451 08
Net increase	\$3,134,428 66	\$1,192,552 67	\$1,253,333 00	\$9,476,962 53	\$8,645,254 12	\$8,236,211 49	\$20,537,698 65	\$23,416,684 16	\$31,970,748 24	\$49,449,096 93

*Decrease.

STATISTICAL INFORMATION—YEARS ENDED JUNE 30, 1922, TO JUNE 30, 1926, INCLUSIVE.

	1922	1923	1924	1925	1926
Number of members—male.....	25,253	33,088	40,786	47,670	72,475
Number of members—female.....	17,898	21,842	28,030	31,437	38,016
Totals.....	43,151	54,930	68,816	79,107	110,491
Number of investors—male.....	12,041	17,931	26,557	42,677	63,084
Number of investors—female.....	8,633	15,178	21,016	34,604	49,865
Totals.....	20,674	33,109	47,573	77,281	112,949
Total number of members and investors.....	63,825	88,039	116,389	156,388	223,440
Average investment, included accumulated earnings.....	\$908 98	\$852 68	\$838 13	\$811 81	\$774 34
Number of borrowers.....	27,115	34,077	40,922	50,611	65,552
Average amount of loan to each.....	\$2,241 45	\$2,360 74	\$2,837 34	\$2,586 07	\$2,690 27
Number of new real estate loans for year.....	8,090	12,372	15,771	18,596	27,904
Number of new share loans for year.....	1,216	1,230	1,495	2,458	3,020
Number of loans for building purposes for year.....	3,834	7,291	8,378	8,768	11,759
Total number of building loans, 1894 to date.....	60,238	67,529	75,907	84,675	96,434
Number of loans for improving old buildings.....	589	1,392	1,888	2,593	4,282
Percentage of building loans to real estate loans.....	47.39%	58.93%	53.12%	47.15%	42.14%
Percentage of new loans to loans in force.....	33.63%	47.22%	47.70%	51.47%	54.16%
Percentage of loans repaid during the year.....	19.76%	22.54%	22.52%	21.83%	23.73%
Mean average of all rates of interest.....	7.843%	8.360%	8.407%	8.34%	8.19%
Interest collections reported to average loans in force.....	8.120%	7.965%	8.295%	8.554%	8.842%
Apparent gross income to average loans in force.....	8.390%	8.132%	8.700%	9.032%	9.177%
Apparent gross income to dues capital.....	9.015%	8.867%	10.600%	9.12%	9.801%
Shares in force at last report.....	482,884	588,464	728,090	897,827	1,111,879
Shares issued during year.....	198,669	268,904	354,416	396,096	591,724
Shares canceled during year.....	89,726	133,498	172,049	171,792	257,025
Shares in force at this report.....	591,827	723,870	910,457	1,122,131	1,446,578
Net gain—installment shares.....	87,969	117,607	165,354	215,172	311,883
Net gain—full paid shares.....	12,412	14,277	17,013	9,132	22,816
Investment certificates in force at last report.....	201,877	210,851	308,174	397,123	636,468
Certificates issued during year.....	108,072	155,374	332,990	378,624	656,348
Certificates canceled during year.....	76,970	74,423	167,221	170,521	357,637
Certificates in force at this report.....	232,979	291,802	473,943	605,226	935,179
Net gain in number of certificates.....	31,102	80,951	165,769	208,103	298,711
Number of associations owning real estate.....	34	39	39	31	57
Number of pieces of real estate owned.....	102	134	164	217	291
Number of associations owning office buildings and lots.....	11	13	16	19	27
Book value of office buildings and lots.....	\$312,342 08	\$348,515 00	\$559,017 62	\$696,067 00	\$1,296,709 43
Book value of other real estate owned.....	\$326,639 34	\$391,858 21	\$472,003 53	\$1,156,546 24	\$1,440,691 38
Reserve and undivided profits.....	\$1,939,760 58	\$2,089,602 89	\$2,815,065 65	\$2,594,272 21	\$3,458,227 20
Guarantee capital and surplus.....	\$3,225,201 01	\$4,750,361 92	\$6,720,386 29	\$9,603,116 35	\$12,546,199 41



NET PROFITS.

	1925	1926
Net profits reported for year	\$7,722,950 25	\$10,287,355 54
Percentage to average loans in force	6.945%	7.036%
Average for past ten years	7.038%	7.037%
Percentage of profit to average investment	7.240%	7.364%
Average for past ten years	7.534%	7.517%

DIVIDENDS AND INTEREST.

The dividends or interest reported as paid or apportioned to installment shares and certificates represent 21 different rates with the lowest at 5 per cent and the highest at 15 per cent. The mean average of all being

Apportioned to installment shares	\$2,112,124 69 or	6.893%
Apportioned to full paid shares	1,223,675 87 or	6.183%
Apportioned to investment certificates	4,811,443 21 or	5.779%
Apportioned to guarantee capital	892,791 53 or	10.054%
Total dividends and interest	\$9,040,035 30	
Added to surplus, reserve and undivided profits	1,247,320 24	
Total net profits	\$10,287,355 54	

SALARIES, TAXES AND OTHER EXPENSES.

The amounts reported as disbursed on account of the above, and the percentages to average loans in price are:

For salaries	\$1,131,239 16 or	0.773%
For taxes	378,699 53 or	0.259%
For other expenses	1,620,825 75 or	1.109%
Making gross expense of	\$3,130,764 44 or	2.141%
The percentage for 1925 was		2.087%

OPERATING EXPENSES TO AVERAGE LOANS.

Of the above, the percentages directly applicable to operating expenses, aside from taxes, were:

	Percentage for 1925	Percentage for 1926
For salaries	0.745%	0.773%
For other operating expenses	0.986%	1.109%
Total operating expenses	1.731%	1.882%
An increase of		.151%

OPERATING EXPENSES TO DUES CAPITAL.

	Percentage for 1925	Percentage for 1926
Percentage cost for salaries	0.776%	0.800%
Percentage cost for other expenses	1.028%	1.160%
Total	1.804%	1.969%
An increase of		.165%

GROSS INCOME AND PERCENTAGE OF EXPENSES TO INCOME.

	Percentage for 1925	Percentage for 1926
Percentage of net profits to average loans	6.945%	7.036%
Percentage of taxes to average loans	0.356%	0.259%
Percentage of operating expenses	1.731%	1.882%
Percentage of apparent gross income	9.032%	9.177%
Ratio of operating expense to income	19.165%	20.508%
An increase in percentage of cost to income of		1.343%

RATES OF INTEREST ON LOANS.

The rates of interest charged upon loans range from 7 per cent to 12 per cent per annum. The factors governing the interest rate usually depend upon locality, security offered and local money conditions.

The groups of associations, and the mean rate per cent charged by each, appear as follows:

7 associations charge-----	7.00%	20 associations charge-----	9.00%
2 associations charge-----	7.20%	4 associations charge-----	9.60%
8 associations charge-----	7.50%	5 associations charge-----	10.00%
9 associations charge-----	7.80%	2 associations charge-----	10.20%
39 associations charge-----	8.00%	1 association charges-----	10.60%
75 associations charge-----	8.40%	1 association charges-----	12.00%
1 association charges-----	8.50%		

The mean average of all these rates is 8.652 per cent, an increase of about three-tenths of one per cent over the rate in 1925.

The interest collections aggregate 8.722 per cent of the average loans in force for the year, which indicates that a large volume of the loans in force were at a rate in excess of the above mentioned mean average rate.

Again using the average loans in force as a basis, the gross income was 9.450 per cent, and the operating expense, including taxes, was 1.882 per cent, equal to 19.92 per cent of the gross income.

If taxes are included with the expenses, the cost of operation was 2.141 per cent of the average loans in force or 22.66 per cent of the gross income.

RATES OF DIVIDENDS PAID.

The associations paid or credited twenty-one different rates of dividends upon investments in installment shares and certificates, the mean average rate of all being 6.893 per cent.

The groups of associations and the mean rate of dividend or interest paid or credited by each group appear as follows:

3 associations-----	5.00%	1 association-----	7.80%
89 associations-----	6.00%	19 associations-----	8.00%
1 association-----	6.25%	1 association-----	8.40%
1 association-----	6.38%	3 associations-----	8.50%
1 association-----	6.47%	1 association-----	8.75%
1 association-----	6.50%	7 associations-----	9.00%
28 associations-----	7.00%	2 associations-----	10.00%
7 associations-----	7.20%	1 association-----	11.50%
2 associations-----	7.25%	1 association-----	12.00%
1 association-----	7.30%	1 association-----	15.00%
2 associations-----	7.75%		

LOANS MADE BY ASSOCIATIONS.

The popularity of building and loan association loans among borrowers is attested by the increase in the number of borrowers and loans. There are 65,552 borrowers, an increase of 29.52 per cent or 14,941 over 1925.

The graphic chart on page 22 shows very clearly the increases made in 1926 as compared with 1925 and previous periods, in the number of real estate and of building loans and number of borrowers.

During the current year 11,759 building loans were made, an increase of 34.1 per cent or 2991 over 1925. New real estate loans during 1926 numbered 27,904 or an increase of 9308 or 50 per cent over the preceding year.

This increase in the number of loans indicates that the people of this state are rapidly learning that the building and loan plan of loaning is the most advantageous plan for the borrower and encourages and promotes saving.

REAL ESTATE AND OFFICE BUILDINGS OWNED.

The book value of all real estate owned by California associations is \$2,737,400.81, an increase of 47.79 per cent. The above amount comprises \$1,296,709.43 invested by 27 associations in property acquired for office buildings, and \$1,440,691.38 representing the values of 264 parcels of real estate acquired, principally as a result of foreclosures of delinquent loans. These amounts have increased 86.29 per cent and 24.57 per cent respectively during the year.

The value of real estate owned is 1.44 per cent of the gross assets of all associations.

The value of furniture and fixtures owned is \$417,894.49, an increase of 36.72 per cent over 1925.

The commissioner has ruled that a mutual association must not invest in office buildings an amount in excess of its accumulated reserve, and a guarantee capital association an amount in excess of its paid in guarantee capital and surplus reserve.

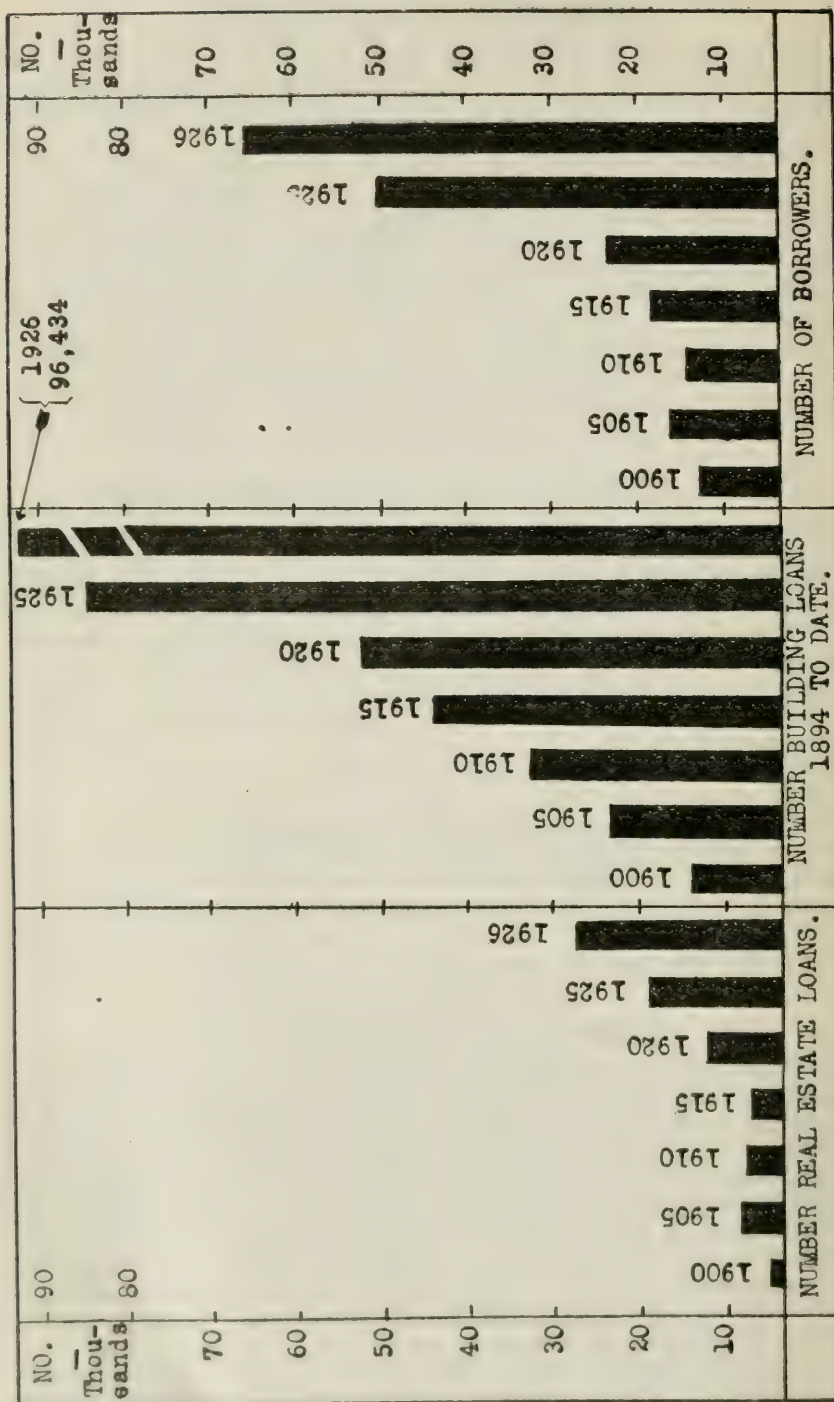
All associations, before making such investments, must receive permission to do so from the commissioner.

CLASSIFICATION OF ACCOUNTS.

The need of uniform classification of accounts in the building and loan business is apparent. This relates chiefly to terminology. As a whole, the methods employed by associations in this state, are modern and make for efficiency, but there seems to be no concerted action to standardize forms and practices for the various classes of associations.

The building and loan business is no longer a small business. It is fast becoming one of the most important in the state. For this reason it is very important that standardized methods be inaugurated. More secretaries and more employees will be needed, and these should be so trained under a standardized method that they would be able to take up the work in any association.

The standardizing of methods and the use of a common terminology would also be of great assistance to the commission, in that it would expedite the work of examiners, especially newly employed deputies.



STATISTICAL COMPARISONS.

The number of persons interested in the building and loan business, either as investors or borrowers, has materially increased, as disclosed by the following table:

Items	Increases			
	1926 over 1925	Percentage	1926 over 1916	Percentage
Shareholders—male.....	24,805	52.03	54,884	312.00
Shareholders—female.....	6,579	20.93	27,307	254.99
Investors—male.....	20,407	47.82	53,147	534.84
Investors—female.....	15,261	44.10	45,852	1,142.59
Number of borrowers.....	14,941	29.52	45,230	222.57
Number new building loans.....	2,991	34.11	10,016	571.64
Number of installment shares.....	311,883	33.44	926,421	291.26
Number of full paid shares.....	22,816	12.73	155,897	337.57
Number of investment certificates.....	298,711	46.93	840,875	891.66
Number of associations.....	24	15.43	91	94.79

Further interesting comparisons can be made by reference to the tables in various sections of this report, particularly that entitled "Statistical Information," on page 17.

"CALL" REPORTS NOW RENDERED.

The first "call" financial statements in the history of building and loan associations of California were ordered by the commissioner as of March 31 and June 30. The call sets forth that the statements should be published in papers of general circulation. One hundred per cent of the associations complied with the request in both instances. The large number of complimentary letters on this ruling received from building and loan associations and banks would indicate that it was considered of considerable importance in financial circles. The commissioner can see no reason why building and loan associations should be exempt from publishing their statements when savings banks are required to do so. Associations have nothing to hide from the public; the publication of their statements will not only be of great advertising value but also add further to the strength of the public's confidence in the associations.

It is significant to note, in this connection, that the call statements make it now possible to know the conditions of all associations as of one date. For instance, the March 31 call showed that the associations had \$198,443,603.02 of assets, as compared with \$210,879,662.10 according to the June 30 call statements, an increase of \$12,436,059.08 during those three months. Heretofore the associations have never been required to render financial statements as of the same date, and the total assets of the associations have never been made public except through the annual report of the commissioner. As soon as the results of a "call" have been compiled, the information as to the assets is forwarded to each association.

The assets of the associations, based on these two calls, are given on pages 44 to 46.

CAPITAL REQUIREMENTS INCREASED.

The commissioner has issued new instructions for forming new associations, effective July 1, 1926.

In the case of a mutual association, the number of installment shares required to be sold has been increased from 2500 to 3500, the premium per share being increased from 50 cents to \$1.

In the case of guarantee associations, the cities of the state have been placed in four groups, requiring the following amounts of paid in capital: \$25,000, \$50,000, \$75,000 and \$100,000. No guarantee association may hereafter be organized with a paid in capital of less than \$25,000. The paid in capital requirements of new associations last year were \$25,000 and \$50,000.

Each guarantee capital share must be sold at a premium of not less than \$10, and no portion of the premium of either mutual or guarantee stock may be used for paying promotion fees or commission or for the payment of dividends on mutual or guarantee stock. The premium must be used to pay the running expenses of an association until it has been placed upon a self-sustaining basis.

All shares of guarantee capital stock, when sold to provide for the necessary initial paid in capital, must be fully paid up.

The instructions are given in full on pages 285 to 287.

ASSOCIATIONS AND FINANCE COMPANIES DIVORCED.

On April 2, the commissioner sent the following letter to the various associations:

Because of complications, detrimental to the good name and standing of building and loan associations, largely financed, controlled and operated by and in conjunction with corporations engaged in the business of making or negotiating loans upon mortgages or deeds of trust upon real estate, which have developed recently, and which are very liable to again develop under existing and past conditions, and for the better protection of the associations, and of the investors in all classes of their shares and certificates, the following rules are promulgated for the government of all such associations, and must be rigidly observed and followed:

First—Every such association must be divorced from, and operated separately, in every respect, and have a separate room or office from the corporation holding or controlling the guarantee capital, or whose officers or directors hold such control in their own names.

Second—Wherever the officers and directors of an association are the same, in whole or in part, as the officers and directors of a corporation holding or controlling the guarantee capital, no business of any kind may be transacted by and between the two corporations, or by and with the officers, directors or employees of either, directly or indirectly.

The ruling has already shown beneficial results. Associations can not afford to be jeopardized by criticism of or actions by corporations which have not the same kind of supervision and do not operate under the same set of laws.

ONE COMMON REPORTING DATE.

The financial statements of the various associations, as printed in the annual report of the commissioner, have never been made as of any specific date. Consequently no adequate comparison and no data or statistical information based on one date could be given. This sometimes has worked an injustice to some of the associations.

Take, for instance, the matter of the assets of the associations. If based on the annual reports, that is, their reports at the close of their fiscal years, the amount is \$190,106,988.03, while if they were all based on statements as of June 30, 1926, the date of the commissioner's report, the amount would be \$210,879,662.10.

The reports of the associations, upon which the statistical information of the commissioner's report is based, are made as of the following dates: December 31, January 31, February 11, February 28, March 1, March 31, April 30, May 15, May 31 and June 30. Thus it will be seen that a large percentage of these reports are from one to six months old at the time of compilation of the statistics and publication of the commissioner's report. Up to this year, there were eighteen associations that reported on dates between July 1 and December 1, which antiquated these reports from 12 to 15 months when published. These associations have this year submitted their reports as of June 30, which is a great improvement over former conditions.

Consider also the fact that the printed report of the commissioner does not get into the hands of the public until October or November, and it should be apparent to anyone that there is need of having all reports brought up to the date of the closing of the fiscal year of the commissioner, namely, June 30. With such a change, it would be possible to present a report of the business of the associations in a form that would be of material benefit to all concerned.

The 1927 report of the commissioner will be based on the June 30 date. Associations whose fiscal year ends on other dates than June 30 will be asked to change their fiscal year to that date. Of course the commissioner has no authority to compel associations to change the time of the closing of their fiscal years; however, he has the authority to call for reports as of any date, and associations which do not see fit to change their fiscal years will be obliged to submit two annual reports a year, one as of the close of their fiscal year and one as of June 30. By changing the fiscal years to close June 30, only one annual report will be necessary.

By serving the notice of the change in the date of reporting, a year in advance, the commissioner feels that all associations affected will have ample time to comply with the wishes of the department.

AVAILABILITY OF FUNDS.

It is not a good policy for an association to pay interest on daily balances. Such practice would have a tendency to make an investor believe that his money is available at any time, and thus minimize the incentive for him to leave his money with the association for a period of time, thereby losing sight of the thrift idea which an associa-

tion should always try to instill in an investor. Then, too, the practice is subject to the just criticism of banks, for they look upon such practice as commercial banking business.

Associations should never advertise or create the impression that funds invested with them are available at any time, for this is contrary to the law, which gives the splendid protection to both the investors and the associations in making the provision that investors may be required to give a notice of thirty days before they may withdraw their funds. It is true that associations very seldom avail themselves of this provision of the law, but nevertheless they should educate their investors on this point so that they may not find themselves in embarrassing positions in times of stress or unforeseen situations when the law would have to be invoked.

The commissioner frequently has had to criticize such statements as the following, found in advertisements of some of the associations: "Your money available at any time," "Your money can be drawn out at any time or without notice." These statements are even in the most charitable light misleading and dangerous. The associations are merely showing their investors and members a courtesy when they pay without notice and do not avail themselves of the law under which they originally accepted the investments. Associations should make their true position known in an emphatic manner, namely, that they usually make repayments without "unnecessary delay." Every member and investor should be given a copy of section 642, setting forth the conditions and limitation of withdrawals. It would even be advisable to have everyone on making application for membership or investments in associations to sign a blank on which this provision is set forth in full, that there may be no misapprehension on the part of the applicants that they thoroughly understand the provision. The section should also be printed in full in all passbooks which accompany shares or certificates, as well as on all other securities on which associations at present merely refer to the provision.

NEW SOURCES OF FUNDS.

The commissioner has received a favorable ruling from the attorney general that trust funds may be invested in investment certificates of associations; the bank superintendent and insurance commissioner have ruled that state commercial banks and insurance companies may invest in such certificates. National banks may also make such an investment, but the controller first reserves the right to pass on the certificates before such investment may be made. The commissioner has ruled that an association may invest a limited amount of its funds in investment certificates of another association, when it is found difficult to find suitable mortgage investments and where it is found that another association lacks funds and has opportunities to make investments in desirable mortgages. This ruling tends to encourage the saving habit as well as home building and home owning. Of course, the permission of the commissioner must be obtained in each case where an association desires to make such an investment. These rulings are given in full on pages 297-298.

ASSOCIATIONS SHOULD CONTROL SALE OF GUARANTEE STOCK.

This department does not look with favor on any organization or individual who engages in the business of purchase or sale of California building and loan association guarantee stock, whether paid up or unissued. Such practice tends to place this kind of stock in the same category with the stock of ordinary corporations, under the jurisdiction of other state departments, and also tends to mislead investors who have knowledge of such stock and its liabilities and have little or no knowledge of guarantee stock and its liabilities. This department has tried to keep out high pressure sales methods from the building and loan business, and has succeeded reasonably well in its regulations of agents employed to solicit for loans and the sale of membership shares and investment certificates. To look kindly upon the proposal of the movement to have guarantee stock sold to the public at large, which ultimately would bring into the sale of such stock high pressure methods, would be to stultify the position of the department in its ruling relating to the sale of guarantee stock of new associations. Under the proposed method, an association might be at the mercy of a stock salesman or stock sales corporation; its guarantee stock might fall into the hands of people either unfriendly or objectionable to the holders of the majority of guarantee stock or to the management of the association. In fact, it would be possible to transfer the control of the association to a group of people who might have very little knowledge of building and loan methods or might not be in sympathy with its high ideals; the sound policies that have been instrumental in building up building and loan associations might be overturned over night, and officers and directors who may have spent many years in building up the association might be turned out of office.

It is a good rule for a building and loan association to have its stock owned by a small group of people, living in the community in which the association is located—people of honesty, integrity and knowledge of building and loan ideals and aspirations. Guarantee stock, it should be remembered, protects and guarantees all other stock holders and creditors against any loss.

The commissioner has ruled the unissued or treasury guarantee stock must be sold without the payment of any commission or cost to the association. He has also held that in the sale of any association's unissued or treasury guarantee stock, the first opportunity to purchase such guarantee stock should be given to holders of guarantee stock, permitting them to subscribe for their pro rata, in proportion to the amount of guarantee stock they hold. Individual stockholders who desire to sell all or part of their holdings should first take the matter up with the secretary of their association, and in nine cases out of ten the secretary will be able to get other stockholders to purchase the stock offered for sale or find some person or persons friendly to the association and its policy to purchase the stock.

INTERPRETATION BY ATTORNEY GENERAL.

Because of questions arising from time to time concerning the interpretation of certain sections of the laws governing building and loan associations, it has been deemed advisable that the interpretation of the attorney general should be obtained for the future government of the commissioner; hence he was asked to interpret several of the sections, regarding which he submitted an opinion under date of May 12, 1926.

He was first asked to interpret that part of section 634 regarding the accumulation of the capital of an association, as to whether it was obligatory that all associations must issue, and offer to the general public at all times, shares in installment form, and his interpretation is that such is the requirement of the law.

He was next asked to interpret the meaning of the words "units" and "certificates" as used in section 648a, Civil Code, for the reason that several have insisted that the word certificates as used therein meant "certificates of investment," which it was ascertained was not the intention of the author of that section.

The interpretation of the attorney general is that the words "units" and "certificates" as used therein mean that they are "units of membership" and "certificates of membership."

He was next asked to consider several sections which were specified, and advise as to the right of an association to operate solely upon guarantee capital and investment certificates.

His opinion is to the effect that an association may issue investment certificates if it maintains the requisite reserve and conducts its business in conformity with the building and loan laws. In his interpretation of section 634, Civil Code, he holds that the law requires every association to issue shares in installment form, hence it appears that such issue is a necessary requirement, in addition to the required reserve, to authorize an association to issue investment certificates.

He was finally asked to interpret section 641 as to the limit of participation of the guarantee capital of an association, and states that the "one per cent of the average loans in force" for the year, is the limit.

The opinion is given in full on pages 294 to 296.

SALES CONTRACTS.

All associations who have entered into contracts with companies, corporations or individuals, for the sales of their (associations') securities, have been directed to forward to the department copies of such contracts; this does not include contracts with agents, who receive a part or all of the legal entrance fee as their compensation. All future sales contracts are required to be submitted to this department for approval before they can be entered into.

Sales contracts that have been reviewed thus far by the commissioner have not met with his approval. Some of the contracts seem to permit a systematic "milking" of associations. There is little justification why an association should delegate the selling of its securities to an outside company, corporation or individual. Associations should manage and supervise the sales of their own securities and thus be able to save a considerable portion of fees that are now paid to so-called sales managers.

ADVERTISING STANDARD IS RAISED.

The commissioner has taken particular interest in reviewing literature and newspaper advertising of associations, and is glad to say that this publicity, as a whole, is of a high class, and comparatively few statements have been found that may be classed as untruthful, exaggerated, misleading or offensive to competing associations or banks. Associations, banks and better business bureaus are encouraged to send to the department building and loan publicity which they think may be subject to criticism, and their assistance and cooperation in this matter have been of great value to the department.

The commissioner is heartily in favor of associations telling the public about the service they have to offer, and it is gratifying to note that associations are giving greater and greater attention to the importance of spreading the gospel of thrift and savings. But the commissioner will insist that such advertising be kept within the bounds of truth, and contain nothing that is contrary to the laws governing associations or the bank act. Whenever the attention of the commissioner is called to questionable advertising, he always takes up the matter with the offending association by clearly setting forth why the publicity is objectionable and almost invariably the association sees his standpoint and evinces a desire to be more careful in its advertising methods.

There was a time when practically every mail brought letters from bankers, associations and better business bureaus, in which association literature or advertisements were criticised. This class of missives are now coming with less frequency. This is due chiefly to the cooperation that is given the commissioner in his desire to raise the advertising standard of associations, and the further fact that association officers and directors are becoming more acquainted with the principles that underlie the building and loan movement, as well as the duty they owe to their competitors, whether they be associations or banks.

AUTHORIZED CAPITAL SHOULD NOT BE ADVERTISED.

The attention of this department has been called to the fact that some associations have been advertising their "authorized capital." The commissioner takes the position that an association should not advertise its authorized capital, as such advertising is apt to be misleading. "Authorized capital," from the standpoint of enhancing the strength or importance of an association, means nothing. A person who is uninformed on the question of "authorized capital" may be misled into the belief that an association, for instance, with a million dollars of "authorized capital," is safer and stronger than an association having one hundred thousand dollars of "authorized capital," when as a matter of fact the opposite may be true. Of course, there is no objection to an association advertising its paid in capital.

PUBLICITY WILL HELP BUILDING-LOAN MOVEMENT.

At the last convention of the California Building-Loan League, the committee on publicity and advertising made the following recommendation:

"The committee also recommends that the President appoint a committee to study and investigate the feasibility of a cooperative advertising campaign and to work in conjunction with the Publicity Department, and that whatever campaign they may enter into will be with the spirit of education and propaganda to educate the public as to the reason of our existence and what we have accomplished.

"We have purposely separated what we might call the Publicity Department, and whatever we may go into as a cooperative advertising campaign, for there is always the discussion as to how much can be spent for cooperative advertising and who is going to pay for it, but there should be no discussion as to the amount of money that the League should appropriate every year for publicity to further the idea of building and loan associations in the public mind. Advertising is soliciting business; propaganda, as publicity, is nothing more than to set in the minds of the people what we are."

A cooperative publicity campaign has been launched by associations located in the southern part of the state. The following is an extract from a letter received by the commissioner from the committee having charge of this campaign:

"You will no doubt be interested in knowing that the building and loan associations of southern California have succeeded in providing a fund of \$36,000.00 to be used for educational purposes during the next twelve months.

"This is in no sense an advertising campaign, in that the name of no individual association will appear; it is purely educational, to enlighten the general public upon the functions of building and loan associations—the benefits that they can derive from investments in building and loan associations, the safe-guards thrown around their investments, the advantages of paying off a loan on the building and loan plan and the benefits to the community at large in encouraging home ownership. Also to impress upon the general public that the building and loan associations were the pioneers in the plan of systematic saving and amortized loans.

"The writer confidently believes that this is the greatest step forward ever inaugurated by building and loan associations in this state and I sincerely trust that we will be able to prove this campaign so successful, that by the time our next State League meets, the League will take it over and make it a state-wide proposition."

A number of the individual associations have also inaugurated publicity and advertising campaigns during the past year.

These are steps in the right direction, and will prove very effective in spreading the gospel of thrift, saving, home building and home ownership among the people of California.

MASQUERADING AS ASSOCIATIONS.

Some of the finance companies have been investigated by the commissioner during the past year on complaints that they were using building and loan features in connection with their business and therefore violating building and loan laws. As some of the investments offered for sale by these companies are alleged to be unfair, unjust, inequitable and oppressive, from the investor's standpoint, this department is desirous that they do not masquerade as building and loan associations or create a belief in the minds of prospective investors that they are doing business similar to such associations. Such corporations should either be compelled to discontinue their present practices or come under the supervision of this department. A brief is now being prepared against one of these companies and will be submitted to the attorney general for his opinion.

Section 15*d* of the Commission Act, restricting the use of the name "building and loan" to corporations under the jurisdiction of this department, has proven very effective, and as a result, during the past year, the commissioner has compelled three corporations to eliminate the words from their corporate names.

BETTER TYPE OF AGENTS.

Although the commissioner issued 840 agents' licenses during the past year, an increase of 63 as compared with the previous year, comparatively few complaints or criticisms of agents have been made. This record is very gratifying to the department, because of the fact that during previous years a considerable portion of the correspondence dealt with such complaints and criticisms. The strict rules and regulations governing agents, as formulated by the commissioner during the past year, have demonstrated that they are practicable and adequate, and have doubtless been instrumental in bringing into the building and loan service a better class of agents. The records of the department show that a large number of undesirable agents have been eliminated from the service during the past year. An agent applying for a license is now required to give a brief history of his former activities and also give at least four references. He is also required to give a bond in an amount of not less than one thousand dollars, and file it with the department.

In order to keep a better check on the operation of agents, the scope of the license has been limited. Formerly a license permitted its holder to canvass in all parts of California, but under the new rule, an agent is limited to a specified field of operation. An association is also limited in the number of agents it may employ. Under these conditions it is possible to regulate the number of agents in various communities. Whenever an agent is dismissed for cause, a report of such dismissal is made to other state departments having the power to license agents.

Among the new regulations may be mentioned the following:

Upon securing subscriptions for shares or certificates, a solicitor may collect and receipt for the entrance fee and not more than one periodical installment; and upon securing loans he may collect from the borrower the fee allowed by the State Usury law, but no more.

Whenever an association or its agent or solicitor maintains an office, either at his own expense or at the expense of the association he represents, in the home cities of local associations, no sign on the building or on the windows or doors may

exceed in size or display, similar signs of any local association, and in every case the words "Agency of" must appear immediately *above*, and the name of the Home City immediately *below* the name of the association, in letters at least one-half the size of those used in the name of the association.

In no case may an agency, agent or solicitor advertise in the newspapers, or by circulars or cards, window display, electric sign or letter heads, that the association he represents pays, or will pay, a higher rate of interest or dividend to investors, or to loan money to borrowers at a lower rate of interest, than the rate of either offered or advertised by local associations.

No rebating of fees will be permitted, and no promises of loans, or of procuring and paying withdrawals, may be made as an inducement in the securing of subscriptions.

All designs for agency or agent's office signs, window display, electric light display, and proofs for circulars or advertisements, must be submitted to the commissioner for approval before being erected, installed, printed or circulated.

**ASSOCIATIONS EMPLOYING LICENSED AGENTS DURING FISCAL YEAR
ENDING JUNE 30, 1926.**

Association	Location	No. of Agents
Alhambra Building and Loan Association	Alhambra	1
American Mutual Building and Loan Association	Redondo Beach	1
Angelus Building-Loan Association	Los Angeles	26
Bay City Building and Loan Association	San Diego	1
Berkeley Guarantee Building and Loan Association	Berkeley	1
California Building-Loan Association	Los Angeles	72
California Guarantee Building and Loan Association	Richmond	1
California Home Building and Loan Association	San Francisco	6
California Mutual Building and Loan Association	San Jose	6
Capital Building and Loan Association	Sacramento	2
Central Loan Association	Alameda	1
City Building and Loan Association	Santa Barbara	2
Community Building and Loan Association	San Diego	6
Federal Building and Loan Association	Los Angeles	2
Fidelity Savings and Loan Association	Los Angeles	4
Franklin Building-Loan Association	Los Angeles	6
Gibraltar Building and Loan Association	Los Angeles	48
Great Northern Building and Loan Association	Burlingame	6
Guaranty Building and Loan Association	San Jose	26
Guardian Building-Loan Association	Los Angeles	40
Home-Builders' Loan Association	Pomona	11
Home Foundation Building and Loan Association	Palo Alto	1
Home Guaranty Building and Loan Association	Oakland	2
Home Mutual Building and Loan Association	Santa Ana	1
Industrial Building-Loan Association	San Francisco	36
Insurance Plan Building and Loan Association	Los Angeles	75
Liberty Building-Loan Association	Los Angeles	4
Lincoln Building and Loan Association	Los Angeles	9
Long Beach Building and Loan Association	Long Beach	2
Los Angeles American Building and Loan Association	Los Angeles	1
Los Angeles Mutual Building and Loan Association	Los Angeles	20
Metropolitan Guarantee Building and Loan Association	San Francisco	5
Monterey Peninsula Building and Loan Association	Monterey	1
Mutual Building and Loan Association	Elsinore	1
Mutual Building and Loan Association	Pasadena	1
Napa Building and Loan Association	Napa	1
Northern California Building and Loan Association	San Francisco	1
Oakland Guarantee Building and Loan Association	Oakland	53
Pacific Building and Loan Association	Culver City	6
Pacific Coast Building-Loan Association	Los Angeles	35
Pacific States Savings and Loan Company	San Francisco	41
Peninsula Building and Loan Association	San Mateo	2
Peoples Building and Loan Association	Inglewood	1
Pioneer Building Loan Association	Los Angeles	2
Protective Building and Loan Association	Los Angeles	36
Provident Building and Loan Association	Van Nuys	4
Prudential Building Loan Association	Los Angeles	12
Redlands Building and Loan Association	Redlands	8
Reliance Building and Loan Association	Oakland	7
Republic Building and Loan Association	South Pasadena	2
San Gabriel Valley Building and Loan Association	East San Gabriel	4
San Jose Building and Loan Association	San Jose	2
Security Building-Loan Association	Stockton	1
Security Bond Building and Loan Association	Berkeley	9
Standard Building and Loan Association	San Francisco	19
State Mutual Building and Loan Association	Los Angeles	53
Torrance Building and Loan Association	Torrance	1
Union Building and Loan Association	San Francisco	49
United Building and Loan Association	Beverly Hills	8
Van Nuys Building and Loan Association	Van Nuys	1
Whittier Building and Loan Association	Whittier	4
Wilshire Building and Loan Association	Los Angeles	1
Western Loan and Building Company	Salt Lake City, Utah	46

Total 810

BUILDING AND LOAN FIELD NOT ATTRACTIVE TO FRENZIED FINANCIERS.

Several of the states have suffered from the effects of frenzied financiers entering the building and loan field. Members of this gentry have tried to utilize California associations as an avenue to easy riches. The first obstacle they meet with is the ruling of the commissioner that no association may be organized unless from \$25,000 to \$100,000 paid up capital, all shares fully paid, is first raised, depending on the size of the city, and that no stock promotion fees or commissions will be allowed them out of the bonus fund; when they next study the laws and the rules and regulations of the department and learn of the strict supervision, they decide that it would be a waste of time to apply for a license, and seek more congenial fields elsewhere. It is a pleasure to state that a large number of promoters of this type were prevented from entering the building and loan business during the past year.

California building and loan laws, rules and regulations encourage the highest type of investors to enter the building and loan field and help to place associations on the highest possible financial footing.

DEPUTY TO APPRAISE REAL ESTATE SECURITIES.

The commissioner has decided to appoint a deputy whose chief duties shall be to appraise real estate upon which associations hold first mortgages or deeds of trust. This will add another safeguard to the investors of associations, inasmuch as the strength of an association chiefly depends upon its unincumbered real estate securities. While the commissioner feels satisfied that the prevailing practice among associations is to make conservative loans upon carefully appraised real estate, still he has had no means of properly checking up on the loans; the data to be collected by the new deputy will furnish the desired information. The associations of California are in favor of this measure, as was demonstrated by their unanimous vote of approval at their last convention.

From the above statement, it should not be understood that the commissioner heretofore has had no first-hand information on the associations' real estate securities. Deputies who examine associations check up on some of these securities, especially if interest is in arrears more than three months, and where they believe that the securities have been improperly valued or excessive loans made.

The question of whether or not urban land values are inflated should be carefully considered by loan committees in making their appraisements; over-building in a community is also a very important factor to take into account in making loans; a borrower's ability to pay his loan installments is beyond question of vital importance; he may be a good moral risk, the security may be adequate and the obligations he proposes to take on may not seem a great burden—but if he is also shouldering one or more second mortgages, or is burdened with chattel mortgages, extreme caution should be used.

INCREASE IN FORCE OF DEPUTIES.

On account of the rapidly increasing business of associations, as well as the constant increase in their number, it was necessary to add another deputy to the commissioner's force last March. Provision has been made to employ another deputy, whose chief duties shall be to appraise real estate held as securities by associations. This appointment will probably be made the latter part of this year. The appointment of at least two more deputies will doubtless have to be made during 1927 and 1928.

Deputies who now examine associations are required to make complete written reports of their examinations and these are submitted to the commissioner. Copy of the financial reports of examination, together with the commissioner's comments or criticisms, are forwarded to the associations and directors are required to send to the commissioner a statement that they have read the reports of examination and the commissioner's communication on the subject.

NEW OFFICES OF COMMISSION.

The San Francisco offices of the building and loan commission are now located on the sixth floor of the Security Building, Sansome and Halleck streets. These quarters, which were occupied February 1, 1926, are in every way adequate and well equipped, and will take care of the growth of business for many years to come. The state board of control deserves much commendation for providing these quarters for the commission, not only because of the very low rental but also because the offices are pleasant, well lighted and ventilated, and what is very important, located in the center of the financial district. Another advantage of the new offices is the fact that the bank and corporation departments now occupy the seventh and eighth floors of the Security Building, thus placing all departments that supervise the financial institutions of the state in the same building.

Since the commission was organized, its offices have been located in the following places in San Francisco: 1893, at 137 California street; 1897, Mills Building; 1898, Clunie Building; 1905, Alto Building; 1907, Claus Spreckels Building; 1923, State Building; 1926, Security Building. On account of the fire in 1906, the offices were located in Oakland for a few months and then moved back to the Ferry Building.

EARLY HISTORY OF ASSOCIATIONS.

A feature of the commissioner's report, printed in the appendix, is an article entitled "Sketches of the Past History of California Associations," written by J. L. Fields, who has been a deputy in the employ of the commission since April 17, 1895. The commissioner has frequently been asked by associations for information concerning the early history of California associations, and he knew of no one better qualified to do justice to the subject than Mr. Fields. The building and loan knowledge obtained by him through over thirty years of service with this department, and his research work in state and public libraries and offices, have given him a fund of building and loan information which makes his article of great value and interest.

MUTUAL RELATIONSHIP OF BUILDING AND LOAN ASSOCIATIONS AND BANKS.

Building and loan associations and banks should work shoulder to shoulder; the one group can help the other; each has wide fields of operation and well defined duties to perform; each enjoys the confidence of the investing public. No state can show a better record than that made by the banks and building and loan associations of California. While it may be true that an association sometimes takes some of the deposits from a bank, it should be remembered that these same deposits are usually used in erecting a home and that, during the course of construction, most of the money finds its way back to the bank; the deposits, however, have been instrumental in creating a permanent home and a contented family, and thus helped the bank, the association and the community. There is very little reason why one of these financial groups should unduly criticise the other, for the criticism of one group by the other usually reacts on the faultfinder. In these days when armies of parasites are besieging gullible men and women and robbing them of billions of dollars, it is time that associations and banks should get together and forget petty bickerings and bring some of these billions to their safe havens before the swindlers get hold of them.

George E. McKinnis, president of the United States League of Building and Loan Associations, put the matter in a splendid manner when he said:

The measure of success of the business and industry of the community and state depends mainly upon the financial structure of the community and state. Banks, building and loan associations, trust companies, insurance companies, and mortgage companies, compose our financial system. There is a mutual relationship and interdependency existing between all the composing units. Banks and building and loan associations are of major importance to the connectional group, and it is most encouraging to recognize the growing cooperative spirit of bankers and building and loan men. But few things could take place that would be of more value to the community and state than the absolute cooperation of banks and building and loan associations. These institutions provide the strength and life of business, trade and industry, and promote thrift and home ownership.

12,403 ASSOCIATIONS IN UNITED STATES.

1925 proved another banner year for the associations throughout the United States. According to the last report of the 12,403 associations, their assets amounted to \$5,509,176,154, distributed among 9,886,997 members and investors. These associations increased during 1925 \$743,238,957 in assets and 1,332,645 in members and investors. The percentage of increase both in assets and membership and investors was 15.6 per cent. The amount of mortgage loans made during last year was \$1,730,000,000, as against \$1,460,000,000 for 1924 and the number of homes financed was about 500,000 as against 425,000 for the previous year. In the matter of losses, the report also shows that the associations have made a remarkable record, the percentage of loss to total building and loan resources being only .009 per cent. While this record does not equal that of California, which has not experienced a building and loan failure during the past ten years, still it is one of which all connected with the movement may well be proud.

CONCLUSION.

In closing, the commissioner desires to state that at no time since the creation of the bureau of building and loan supervision have the associations of California been upon so satisfactory a basis, or in so satisfactory condition, as at the close of this fiscal year, and, while well managed associations have always merited the confidence of the public, there never was a time when associations of this state so merited and deserved that confidence as at the present. During the past ten years there have been no failures among California associations and the outlook for many years of such a record is reasonably assured. All the associations are upon a fully solvent basis, with reasonable and annually increasing reserves for losses.

As an appendix to this report, as printed, there will be found the following important features:

(1) Detailed statement of the receipts and expenses of this department.

(2) The names of the 189 associations, locations, dates of incorporation, names of secretaries.

(3) History of all associations licensed since 1893 to June 30, 1926.

(4) Condensed annual statement of condition of each of the 176 associations reporting during the fiscal year ending June 30, 1926, arranged in alphabetical order, both as to city or town of location and to names of associations therein, including names of their officers and directors.

(5) Condensed annual statement of condition of a foreign association doing business in this state.

(6) Statement of assets and liabilities of eleven associations that have been in operation less than six months prior to June 30, 1926, together with total tabulation.

(7) Assets of associations as of March 31, 1926, and June 30, 1926, according to "call" reports.

(8) Statement showing growth of associations by assets for the past fifteen years.

(9) Existing laws, both for the government and supervision of associations.

(10) Instructions for forming new associations.

(11) Sample articles of incorporation and by-laws of associations.

(12) Instructions to associations and agents.

(13) Rulings by attorney general.

(14) New sources of investments.

(15) Limitation on words, "deposits," "interest," "savings."

(16) Instructions for preparing annual reports.

(17) Taxes and fees.

(18) Report on federal taxation.

(19) Sketch of early history of California associations.

(20) Relation of banks and associations.

(21) Place of associations in economic life.

(22) Appraising.

(23) Code of ethics.

Respectfully submitted.

(SEAL)

A. E. FALCH,
Commissioner.

APPENDIX (A)

**Statement Showing Growth of Associations by Assets for the Past
Fifteen Years.**

**Assets of Associations According to Call Reports of March 31 and
June 30, 1926.**

**Names of Associations, When Incorporated, Local Addresses and
Names of Secretaries.**

STATEMENT SHOWING GROWTH OF ASSOCl

	Building and Loan Associations	Location	1912	1913	1914	1915	1916
1	Central Loan Association	Alameda	\$131,532	\$146,836	\$168,084	\$182,933	\$238,308
2	Alhambra	Alhambra					
3	Anaheim	Anaheim					
4	Savings, Loan and Building	Anaheim	79,902	90,988	98,846	116,323	117,514
5	Kern County Mutual	Bakersfield	169,422	224,044	258,836	295,063	338,298
6	Peoples Mutual	Bakersfield	171,683	158,927	146,428	151,913	167,703
7	Benecia	Benecia	77,326	80,054	69,800	67,580	53,520
8	Berkeley Guarante	Berkeley					
9	Fidelity Guaranty	Berkeley					
10	Security Bond	Berkeley					
11	Beverly Hills	Beverly Hills					
12	United	Beverly Hills					
13	Burbank	Burbank					
14	Great Northern	Burlingame					
15	Sacramento Valley Mutual	Chico		3,830	2,340	Liquidated	
16	Chino	Chino					
17	Corona Mutual	Corona	20,424	25,941	24,577	27,061	36,097
18	Cucamonga	Cucamonga					
19	Pacific	Culver City					
20	San Gabriel Valley	E. San Gabriel					
21	Mutual	Elsinore					
22	Home District	Encinitas					
23	Escondido Mutual	Escondido	23,366	21,197	23,990	21,716	26,401
24	Fortuna	Fortuna	29,191	32,887	32,536	30,386	31,420
25	Fresno Guarantee	Fresno					
26	The Mutual	Fresno	149,610	158,695	154,155	149,003	183,248
27	United States	Fresno					
28	Mutual	Fullerton					
29	Glendale	Glendale					
30	Golden State	Glendale					
31	Pioneer	Glendale					
32	Hemet Home Builders	Hemet					
33	National	Huntington Beach					
34	Huntington Park	Huntington Park					
35	Peoples	Inglewood					
36	Lankershim	Lankershim					
37	Livermore Mutual	Livermore	24,685	26,391	20,886	21,006	31,388
38	Lodi	Lodi					
39	Peoples	Lodi					
40	Anchor	Long Beach					
41	California	Long Beach					
42	Commonwealth	Long Beach					
43	Long Beach	Long Beach					
44	The Mutual	Long Beach	51,088	91,440	119,413	155,635	204,422
45	Altos	Los Altos	18,974	17,991	20,225	18,808	18,913
46	American Loan Society	Los Angeles					
47	American	Los Angeles					
48	Angelus	Los Angeles					
49	Bankers Guaranty	Los Angeles	68,587	56,477	36,791	30,338	28,452
50	California	Los Angeles					
51	Federal	Los Angeles					
52	Provident Mutual	Los Angeles	1,777,423	1,953,673	(3)		
53	Fidelity Savings	Los Angeles	2,531,314	3,712,408	6,036,712	6,076,338	6,494,099
54	Field	Los Angeles					
55	Franklin	Los Angeles					
56	Gibraltar	Los Angeles					
57	Guardian	Los Angeles					
58	Guaranty	Los Angeles					
59	Great Western	Los Angeles					
60	Hollywood	Los Angeles					
61	Home Investment	Los Angeles	54,721	34,641	63,610	43,029	38,428
62	Home	Los Angeles					
63	Insurance Plan	Los Angeles					
64	Investment	Los Angeles					
65	La Bonte	Los Angeles					
66	Liberty	Los Angeles					
67	Lincoln	Los Angeles					
68	Los Angeles American	Los Angeles					
69	Los Angeles Mutual	Los Angeles					
70	Mutual of Hollywood	Los Angeles					
71	Pacific Coast	Los Angeles					
72	Protective	Los Angeles					
73	Prudential	Los Angeles					
74	Metropolitan Loan	Los Angeles	266,253	263,449	255,473	254,803	257,885
75	Southern California Loan	Los Angeles	679,078	740,401	750,137	750,835	823,466

1 Assets turned over to Golden State Building and Loan Association.

2 Consolidated with Angelus Building and Loan Association.

3 Absorbed by Fidelity Savings and Loan Association.

4 Name changed to Home Building and Loan Association.

5 Consolidated with Southern California Loan Association.

ATIONS BY ASSETS FOR THE PAST FIFTEEN YEARS.

1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	
\$257,861	\$304,378	\$370,338	\$454,455	\$533,283	\$620,419	\$822,295	\$1,070,271	\$1,433,152	\$1,925,280	1
					62,641	134,369	203,992	370,484	587,336	2
					6,585	98,487	145,318	217,693	293,680	3
121,887	121,121	119,741	209,405	376,260	473,777	730,384	941,404	1,126,633	1,379,372	4
383,793	417,940	391,015	421,733	495,282	580,339	652,042	710,020	782,500	948,317	5
172,847	154,616	145,963	154,410	144,129	177,901	161,604	139,344	177,267	174,351	6
Liquidated										7
					190,965	212,752	499,289	1,034,764	1,798,951	8
						460,530	761,945	1,448,957	1,804,193	9
									171,536	10
						101,016	319,374	418,760	592,386	11
								148,138	196,258	12
					26,340	38,644	71,596	103,336	183,108	13
									78,420	14
										15
										16
										17
41,552	44,755	40,753	38,928	49,030	45,907	27,462	56,536	88,537	137,767	18
					57,762	45,674	57,813	69,594	121,720	19
						81,071	128,150	129,359	144,927	20
			32,554	83,844	282,304	642,412	1,004,754	1,574,477	1,905,290	21
				10,554	10,190	13,177	17,892	24,552	47,630	22
									41,630	23
									26,843	24
26,366	20,824	23,515	24,162	26,425	39,187	56,597	98,229	166,611	220,555	25
29,991	27,888	28,201	28,224	27,464	25,877	29,033	44,311	60,200	78,400	26
				26,226	28,845	66,114	158,621	289,864	473,741	27
170,576	147,506	159,770	179,502	199,008	231,508	242,131	227,325	351,864	438,137	28
								68,157	127,056	29
								295,205	610,446	30
						38,314	(1)			31
						174,520	300,198	603,333	861,781	32
				30,337	28,910	31,578	28,953	36,761	191,418	33
						34,626	63,740	76,552	62,244	34
								176,460	94,474	35
								70,011	345,519	36
								34,232	251,836	37
34,808	34,037	29,411	22,355	21,784	19,025	20,572	26,115	67,645	152,004	38
						195,687	267,984	43,443	58,413	39
								440,437	537,381	40
								132,625	291,757	41
						126,027	383,598	752,301	1,017,069	42
							279,888	481,027	673,251	43
						22,375	35,220	100,204	322,142	44
				289,227	363,531	895,851	1,422,177	1,786,770	2,847,829	45
342,466	509,057	649,347	1,145,587	1,713,189	2,287,027	3,294,736	4,806,040	6,899,745	9,991,588	46
Liquidated										47
						59,175	73,637	198,111	573,232	48
						11,937	(2)			49
						16,355	33,287	251,887	509,550	50
28,571	28,038	29,220	26,274	28,166	28,303	29,923	30,263	30,304	30,594	51
							162,603	246,315	1,489,041	52
								54,885	163,546	53
7,415,584	7,834,938	8,036,959	9,855,614	10,460,197	10,849,980	12,378,189	12,898,817	13,818,902	17,179,370	54
								208,128	216,295	55
								21,883	33,458	56
									157,979	57
								92,015	125,406	58
					203,754	520,306	847,692	1,364,159	2,634,907	59
47,705	48,178	52,892	53,990	92,890	115,606	(4)		61,683	68,530	60
						171,962	241,035	285,442	157,664	61
									358,957	62
									126,180	63
									497,110	64
								451,009	482,516	65
							38,895	78,566	141,277	66
								50,333	72,050	67
								19,006	21,960	68
				47,263	89,390	254,694	498,573	624,816	1,161,982	69
								169,579	210,693	70
								62,660	732,836	71
								72,275	377,813	72
								318,553	849,763	73
267,177	322,234	386,431	555,084	604,924	(5)					74
932,501	950,118	1,069,554	1,453,228	1,533,208	2,221,678	2,791,204	3,371,420	3,632,628	4,697,885	75

STATEMENT SHOWING GROWTH OF ASSOCIATIONS

	Building and Loan Associations	Location	1912	1913	1914	1915	1916
76	State Mutual	Los Angeles	\$2,935,959	\$3,509,184	\$3,700,889	\$3,741,595	\$4,059,837
77	Vermont	Los Angeles					
78	West Coast	Los Angeles					
79	Wilshire	Los Angeles					
80	Los Gatos	Los Gatos	12,581	14,294	13,821	14,674	12,225
81	Madera Mutual	Madera			11,350	16,467	25,139
82	Merced Mutual	Merced	122,643	136,204	141,805	129,554	141,804
83	Tamapais Mutual	Mill Valley	46,407	52,383	61,245	61,911	54,449
84	Modesto	Modesto					
85	Mutual	Monrovia					
86	Monterey Peninsula	Monterey					
87	Napa	Napa	210,163	198,500	207,870	213,742	229,152
88	Newcastle	Newcastle	43,516	44,947	48,216	48,374	52,768
89	Alameda County Loan	Oakland	469,642	454,769	457,947	474,164	555,121
90	Columbian Mutual	Oakland	89,609	105,954	109,542	117,119	140,654
91	Conservative	Oakland					
92	Cosmopolitan Mutual	Oakland	193,823	211,590	187,640	166,297	158,075
93	Home Guaranty	Oakland					
94	Equitable	Berkeley	40,614	42,723	43,768	39,769	(6)
95	Berkeley Home Investment	Berkeley					34,841
96	California Home Investment	Oakland					
97	Oakland Guarantee	Oakland					
98	Mercantile	Oakland					
99	Reliance	Oakland					
100	Reserve	Oakland					
101	Oceanside	Oceanside					
102	Peoples Mutual	Ontario	417,837	430,528	433,049	468,823	530,909
103	Peoples Guarantee	Ontario					
104	Orange	Orange	267,076	338,064	427,931	473,386	507,476
105	Oxnard	Oxnard					
106	Home Foundation	Palo Alto					
107	Palo Alto Mutual	Palo Alto		556,143	511,489	514,272	519,221
108	California Security	Pasadena	216,675	393,898	428,047	422,620	431,360
109	Mutual	Pasadena	236,179	320,666	344,021	376,987	387,547
110	Crown	Pasadena					
111	Equitable	Pasadena					
112	Mutual	Pasadena					
113	Los Angeles County Mutual	Pasadena	129,561	138,665	132,458	(10)	
114	Pasadena	Pasadena				126,033	144,711
115	Paso Robles Mutual	Paso Robles	20,311	25,734	30,536	32,985	37,186
116	Petaluma Mutual	Petaluma	47,567	49,925	43,445	48,731	48,632
117	Pleasanton Mutual	Pleasanton	32,739	40,075	33,317	28,763	26,451
118	Home Builders' Loan	Pomona	275,482	353,880	374,290	416,784	476,703
119	Mutual	Pomona	501,354	560,453	600,063	671,948	816,236
120	Porterville Mutual	Porterville	59,811	73,560	74,929	82,482	85,248
121	Home Investment Association	Redlands	325,681	470,158	483,320	519,963	577,930
122	Redlands	Redlands					
123	American Mutual	Redondo Beach					
124	San Mateo County	Redwood City	315,690	343,789	360,104	371,347	392,565
125	Rialto	Rialto					
126	California Guarantee	Richmond					
127	Citrus Belt	Riverside					
128	Riverside County Mutual	Riverside	140,198	151,257	150,976	150,512	150,319
129	Superior California	Roseville					
130	Central	Sacramento					
131	Sacramento	Sacramento	253,773	287,729	314,766	342,675	402,286
132	Sacramento Guarantee	Sacramento					
133	Guarantee	San Bernardino					
134	Santa Fe	San Bernardino	675,108	822,212	961,126	1,021,454	1,098,112
135	Bay City	San Diego					
136	Community	San Diego					
137	San Diego	San Diego	345,794	306,980	311,099	308,105	302,879
138	Silver Gate	San Diego	254,346	264,704	252,334	267,172	277,867
139	Bay View	San Francisco		4,858	6,022	10,738	25,279
140	Prudence	San Francisco	39,693	32,073	(12)		
141	California Home	San Francisco	616,241	598,641	628,486	635,700	644,519
142	California Mutual Savings	San Francisco	50,737	41,318	50,146	54,832	62,077
143	Safety Mutual	San Francisco	130,398	(13)			
144	Citizens	San Francisco	408,341	496,759	518,520	517,818	533,759
145	Empire	San Francisco	55,859	61,345	61,717	61,140	63,548
146	Eureka	San Francisco	39,508	37,476	33,748	38,049	39,790
147	Fairmount Loan	San Francisco	38,611	16,826	9,506	Liquidated	

⁶ Name changed to Berkeley Home Investment Association.

⁷ Removed to Oakland; name changed to California Home Investment Association.

⁸ Name changed to Oakland Guarantee Building and Loan Association.

⁹ Absorbed by California Security Loan Corporation.

¹⁰ Name changed to Pasadena Building and Loan Association.

¹¹ Name changed to Redlands Building-Loan Association.

¹² Absorbed by California Home Building and Loan Association.

¹³ Consolidated with Citizens' Building and Loan Association.

STATEMENT SHOWING GROWTH OF ASSOCIATIONS

	Building and Loan Associations	Location	1912	1913	1914	1915	1916
148	Fidelity.....	San Francisco.....	\$156,272	\$149,757	\$150,483	\$166,902	\$178,234
149	Franklin Mutual.....	San Francisco.....	203,669	193,442	192,719	210,294	215,907
150	Globe Mutual.....	San Francisco.....	111,914	116,341	139,174	135,262	123,110
151	Home Mutual Deposit.....	San Francisco.....	246,764	258,811	251,824	239,235	251,904
152	Industrial.....	San Francisco.....					
153	Mechanics.....	San Francisco.....	99,689	92,079	94,074	83,953	82,889
154	Metropolitan Guarantee.....	San Francisco.....					
155	Mission.....	San Francisco.....					
156	Mission Home.....	San Francisco.....	30,652	21,841	15,097	Liquidated	
157	Northern California.....	Woodland.....		29,807	29,998	31,596	32,733
158	Northern California.....	San Francisco.....					
159	Argonaut Mutual.....	San Francisco.....	59,579	59,584	53,421	52,182	52,786
160	Occidental Loan.....	San Francisco.....	90,615	92,838	86,806	94,341	101,868
161	Pacific Loan.....	San Francisco.....	48,969	47,240	48,658	48,177	46,022
162	Pacific States.....	San Francisco.....	1,203,426	1,127,565	1,110,256	1,158,189	1,231,308
163	Provident Mutual.....	San Francisco.....	150,082	179,789	186,513	187,111	178,958
164	Progress Mutual.....	San Francisco.....	65,410	77,370	77,735	69,692	65,645
165	San Francisco.....	San Francisco.....					
166	Standard.....	San Francisco.....					
167	Union.....	San Francisco.....					
168	Visitation Home.....	San Francisco.....	1,636	Liquidated			
169	Bay City.....	San Francisco.....	58,863	62,017	69,575	67,342	70,434
170	Union Loan.....	San Francisco.....	39,462	33,837	34,546	36,127	38,414
171	Western Loan.....	San Francisco.....	108,931	91,292	94,957	79,909	76,253
172	Mutual.....	San Jose.....	573,293	720,679	682,260	720,534	810,616
173	California Mutual.....	San Jose.....					
174	Guaranty.....	San Jose.....					
175	Home Owners.....	San Jose.....					
176	Nucleus.....	San Jose.....	174,321	180,336	216,160	241,636	252,138
177	San Jose.....	San Jose.....	254,475	291,641	309,059	360,359	414,614
178	Surety.....	San Jose.....					
179	San Luis.....	San Luis Obispo.....	128,428	147,878	149,882	141,433	147,730
180	Peninsula.....	San Mateo.....					
181	San Mateo Mutual.....	San Mateo.....	118,916	128,071	124,848	131,205	124,005
182	Harbor Mutual Loan.....	San Pedro.....					
183	San Pedro.....	San Pedro.....					
184	Marin County Mutual.....	San Rafael.....	222,865	196,740	176,143	156,656	168,387
185	Home Mutual.....	Santa Ana.....	367,373	455,043	540,704	538,786	578,909
186	Orange County Mutual.....	Santa Ana.....	24,698	25,968	Liquidated		
187	San Jose.....	Santa Ana.....					
188	City.....	Santa Barbara.....					
189	Loan and Building.....	Santa Barbara.....	281,894	300,171	312,260	344,971	37,596
190	Santa Barbara Mutual.....	Santa Barbara.....	339,711	406,335	446,985	528,436	613,577
191	Santa Clara.....	Santa Clara.....	280,775	279,421	272,564	261,068	260,025
192	Santa Cruz County.....	Santa Cruz.....	34,648	38,973	38,426	37,709	41,175
193	Bay Cities Guaranty.....	Santa Monica.....					
194	Santa Paula.....	Santa Paula.....	317,719	373,327	406,817	436,220	483,513
195	Santa Rosa.....	Santa Rosa.....	118,617	117,052	115,284	123,100	144,591
196	Sausalito Mutual.....	Sausalito.....	64,827	59,450	52,245	51,461	53,483
197	Republic.....	South Pasadena.....					
198	San Joaquin Valley.....	Stockton.....	553,536	630,110	666,101	725,837	759,880
199	Security.....	Stockton.....			52,942	69,381	112,284
200	State.....	Stockton.....					
201	Stockton Land.....	Stockton.....	797,262	858,018	854,995	862,933	931,740
202	Honey Lake.....	Susunville.....					
203	Northwestern.....	Thurston.....					
204	Torrance Mutual.....	Torrance.....					
205	Guarantee.....	Tulare.....					
206	Tulare.....	Tulare.....	31,579	37,113	35,635	42,418	46,513
207	Magnolia.....	Upland.....	213,510	273,788	279,385	263,052	247,106
208	Vallejo.....	Vallejo.....		1,943	2,471	2,531	2,600
209	Provident.....	Van Nuys.....					
210	Van Nuys.....	Van Nuys.....					
211	Ventura.....	Ventura.....					
212	Visalia.....	Visalia.....	286,756	320,922	320,504	334,199	343,377
213	Watsonville.....	Watsonville.....					
214	Mutual.....	Whittier.....					
215	Whittier.....	Whittier.....					
216	Harbor.....	Wilmington.....					
217	Wilmington Mutual.....	Wilmington.....					
218	Western Loan (California assets).....	Salt Lake City.....			82,900	127,002	124,721

¹⁴ Removed to San Francisco.¹⁵ Consolidated with Occidental Loan Association.¹⁶ Consolidated with Occidental Loan Association.¹⁷ Consolidated with Western Loan Association.¹⁸ Consolidated with Western Loan Association.¹⁹ Name changed to California Mutual Building and Loan Association.

BY ASSETS FOR THE PAST FIFTEEN YEARS—Continued.

1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	
\$184,809	\$203,891	\$209,236	\$288,907	\$299,958	\$273,926	\$393,887	\$424,033	\$163,444	\$582,959	148
228,001	238,373	244,007	260,472	284,582	288,261	318,281	346,091	370,238	402,674	149
139,466	128,513	133,674	140,151	138,758	183,490	235,842	251,057	316,840	323,420	150
256,989	261,062	255,305	250,942	282,375	299,498	405,309	566,229	769,165	1,114,165	151
86,126	86,758	89,159	94,686	100,223	98,642	100,094	94,798	11,104	18,294	152
								108,569	116,086	153
								46,623	140,174	154
								29,089	83,476	155
										156
29,806	36,306	37,355	49,917	(14)						157
46,826	47,179	46,164	46,446	96,601	149,005	285,493	291,818	439,701	674,035	158
78,862	79,041	83,265	81,474	(15)						159
37,077	37,841	38,933	37,052	151,499	149,670	147,017	141,015	130,267	119,912	160
1,391,092	1,483,172	1,559,577	1,769,537	(16)						161
184,558	169,442	146,602	144,188	1,868,537	2,096,980	2,348,260	2,745,339	3,161,338	3,737,816	162
57,042	53,343	46,512	39,774	192,569	224,861	243,448	272,421	348,041	379,507	163
				44,949	56,328	65,671	71,168	75,851	90,556	164
						61,478	79,597	127,491	189,735	165
								52,281	52,518	166
								58,372	160,546	167
										168
65,330	58,735	59,459	55,433	(17)						169
44,719	41,850	41,361	40,367	(18)						170
76,387	81,233	81,932	77,531	170,862	182,640	187,989	176,708	187,776	170,087	171
891,194	879,134	796,886	1,491,635	2,100,319	2,322,097	4,400,415	5,413,850	(19)		172
								7,231,594	8,399,225	173
			566,355	863,660	1,218,257	2,031,477	2,252,162	3,372,060	5,820,513	174
				18,890	36,290	40,661	49,038	70,717	119,121	175
252,252	308,021	329,559	421,907	614,361	744,761	1,113,579	1,321,449	1,810,444	2,274,150	176
563,861	559,764	530,239	899,164	1,278,804	1,649,222	2,639,205	3,668,365	4,867,511	6,108,796	177
									225,502	178
163,555	169,059	195,116	207,764	300,087	379,631	473,208	522,741	624,937	636,502	179
						35,124	65,309	121,767	207,412	180
117,370	105,674	105,626	104,403	133,390	173,317	197,395	273,880	374,881	385,821	181
				17,890	Liquidated					182
									34,667	183
165,690	152,094	137,600	134,610	147,106	164,187	160,769	181,479	223,423	238,959	184
551,502	520,776	568,146	757,715	922,623	1,056,658	1,164,491	1,376,036	1,600,141	1,825,227	185
										186
						84,539	134,885	206,411	300,455	187
413,374	436,812	497,461	612,710	726,984	963,387	1,370,196	1,817,327	2,544,501	3,213,851	188
711,067	728,729	766,693	964,375	1,108,806	1,427,241	2,088,116	2,397,346	2,789,069	3,802,968	189
247,650	219,430	208,920	266,113	266,137	264,091	263,806	275,664	334,865	382,678	190
38,277	36,950	36,576	34,995	27,533	88,639	260,008	401,984	594,159	775,267	191
					71,911	151,112	357,881	601,390	1,058,753	192
511,128	521,667	559,497	721,959	812,168	937,931	1,084,691	1,185,635	1,379,913	1,472,403	193
143,342	135,877	135,257	129,561	131,642	146,245	190,861	244,563	231,515	360,166	194
49,847	39,313	40,264	41,043	43,274	36,892	30,641	32,412	43,435	61,900	195
									66,802	196
843,670	885,535	1,000,455	1,116,414	1,281,676	1,655,342	2,217,962	2,985,346	3,570,707	4,205,028	197
193,074	295,855	409,459	700,021	1,023,696	1,263,025	1,498,350	2,003,747	2,774,040	3,440,575	198
						424,954	675,062	1,304,231	1,786,944	199
927,755	967,782	1,031,022	1,136,594	1,218,262	1,367,811	1,480,854	1,532,629	1,789,357	2,122,839	200
				4,680	7,219	Liquidated				201
								47,075	104,054	202
								44,951	83,602	203
								35,985	43,698	204
46,428	53,643	60,742	58,413	61,825	60,822	68,309	69,357	70,367	80,770	205
258,972	242,367	221,755	228,541	268,218	299,266	319,726	394,564	499,498	590,184	206
9,371	10,522	Liquidated								207
										208
								34,681	87,723	209
									86,443	210
364,208	320,578	345,896	380,963	28,045	67,551	99,672	114,892	165,326	225,487	211
				433,555	520,353	600,749	637,592	658,695	688,662	212
									86,841	213
				60,685	181,668	336,141	612,079	852,911	1,042,150	214
				74,162	107,469	262,928	627,938	850,847	1,106,383	215
							90,939	146,366	194,465	216
				5,677	5,814	127,612	231,845	433,684	622,899	217
108,816	215,871	238,153	429,600	738,003	1,302,116	2,101,450	4,660,377	5,234,741	5,980,531	218

**ASSETS OF CALIFORNIA BUILDING AND LOAN ASSOCIATIONS AS OF MARCH 31, 1926, AND
JUNE 30, 1926, AS REPORTED TO THE COMMISSIONER.**

Associations	Location	Assets as of March 31, 1926	Assets as of June 30, 1926
Central Loan Association	Alameda	\$1,904,468 41	\$1,925,280 11
Alhambra Building and Loan Association	Alhambra	557,115 78	587,336 01
Anaheim Building and Loan Association	Anaheim	367,603 52	361,633 70
Savings, Loan and Building Association	Anaheim	1,379,383 88	1,393,474 85
Kern County Mutual Building and Loan Association	Bakersfield	974,772 82	980,084 52
Peoples Mutual Building and Loan Association	Bakersfield	176,996 90	201,228 60
Berkeley Guarantee Building and Loan Association	Berkeley	1,983,033 15	2,005,787 75
Fidelity Guaranty Building and Loan Association	Berkeley	1,879,547 15	1,804,193 13
Security Bond Building and Loan Association	Berkeley	256,801 14	252,475 13
Beverly Hills Building and Loan Association	Beverly Hills	569,995 23	592,386 68
United Building and Loan Association	Beverly Hills	247,998 10	361,837 11
Burbank Building-Loan Association	Burbank	192,750 03	218,819 28
Great Northern Building-Loan Association	Burlingame	71,525 42	78,420 03
Chino Building and Loan Association	Chino	141,195 51	153,275 85
Corona Mutual Building and Loan Association	Corona	116,442 78	121,720 18
Cuamonga Building and Loan Association	Cuamonga	154,447 46	182,870 94
Pacific Building and Loan Association	Culver City	1,821,679 94	1,898,431 51
San Gabriel Valley Building-Loan Association	East San Gabriel	35,840 40	47,630 41
Mutual Building and Loan Association	Elsinore	46,604 15	57,773 00
Home District Building and Loan Association	Encinitas		26,843 22
Escondido Mutual Building and Loan Association	Escondido	228,383 25	227,463 49
Fortuna Building and Loan Association	Fortuna	77,850 00	82,250 00
Fresno Guarantee Building-Loan Association	Fresno	662,402 52	759,131 48
The Mutual Building and Loan Association	Fresno	454,705 58	463,845 22
United States Building and Loan Association	Fresno	171,731 01	211,601 33
Mutual Building and Loan Association	Fullerton	681,463 34	747,834 37
Golden State Building and Loan Association	Glendale	970,366 58	1,146,019 07
Pioneer Building-Loan Association	Glendale	145,035 74	191,418 55
Hemet Home Builders Association	Hemet	59,570 11	62,244 85
National Building and Loan Association	Huntington Beach	95,297 02	97,917 08
Huntington Park Building and Loan Association	Huntington Park	404,750 01	456,387 38
Peoples Building and Loan Association	Inglewood	318,406 38	400,349 49
Lankershim Building and Loan Association	Lankershim	170,138 15	208,658 96
Livermore Mutual Building and Loan Association	Livermore	46,159 06	58,443 25
Lodi Building and Loan Association	Lodi	571,557 55	616,945 81
Peoples Building and Loan Association	Lodi	387,246 10	402,746 93
Anchor Building and Loan Association	Long Beach	1,306,080 04	1,312,322 48
California Building and Loan Association	Long Beach	716,978 18	841,864 75
Commonwealth Building and Loan Association	Long Beach	450,186 33	491,992 80
Long Beach Building and Loan Association	Long Beach	3,238,311 14	3,412,311 06
The Mutual Building and Loan Association	Long Beach	11,280,831 00	11,572,264 04
American Loan Society	Los Angeles	714,778 56	853,802 50
Angelus Building-Loan Association	Los Angeles	419,329 58	509,560 36
Bankers Guaranty-Loan Company	Los Angeles	30,594 15	30,594 15
California Building-Loan Association	Los Angeles	1,866,634 26	2,046,871 87
Federal Building and Loan Association	Los Angeles	148,694 73	163,546 93
Fidelity Savings and Loan Association	Los Angeles	17,886,497 73	18,394,708 45
Field Building and Loan Association	Los Angeles	226,085 59	275,718 15
Franklin Building-Loan Association	Los Angeles	52,572 43	64,017 90
Gibraltar Building and Loan Association	Los Angeles	233,153 71	157,988 12
Guardian Building-Loan Association	Los Angeles	141,125 97	157,279 06
Guaranty Building and Loan Association	Los Angeles	2,672,203 83	3,001,510 62
Great Western Building and Loan Association	Los Angeles	81,679 80	88,108 28
Hollywood Building and Loan Association	Los Angeles	177,167 68	205,070 69
Home Building and Loan Association	Los Angeles	374,252 59	358,957 69
Insurance Plan Building and Loan Association	Los Angeles	55,003 73	133,980 10
Investment Building and Loan Association	Los Angeles		497,110 83
La Bonte Building and Loan Association	Los Angeles	374,364 57	508,403 22
Liberty Building-Loan Association	Los Angeles	141,277 56	146,654 93
Lincoln Building and Loan Association	Los Angeles	89,170 40	101,674 46
Los Angeles American Building and Loan Association	Los Angeles	39,473 82	53,434 86
Los Angeles Mutual Building and Loan Association	Los Angeles	1,314,327 54	1,442,975 33
Mutual of Hollywood Building and Loan Association	Los Angeles	223,272 00	295,805 28
Pacific Coast Building-Loan Association	Los Angeles	523,585 40	732,836 82
Protective Building and Loan Association	Los Angeles	400,278 90	422,420 55
Prudential Building and Loan Association	Los Angeles	1,067,863 35	1,183,432 38
Southern California Loan Association	Los Angeles	5,040,118 96	5,453,633 67
State Mutual Building and Loan Association	Los Angeles	10,675,741 34	11,136,597 50
Vermont Building and Loan Association	Los Angeles		128,143 52
West Coast Building-Loan Association	Los Angeles	270,074 67	269,156 80
Westlake Building and Loan Association	Los Angeles	519,836 79	604,324 48
Madera Mutual Building and Loan Association	Madera	233,616 40	233,425 26
Merced Mutual Building and Loan Association	Merced	375,844 69	390,867 34
Temalapa Mutual Building and Loan Association	Mill Valley	112,550 90	115,896 84
Modesto Building and Loan Association	Modesto	733,163 71	802,768 77
Mutual Building and Loan Association	Monrovia	521,408 34	613,617 66
Monterey Peninsula Building and Loan Association	Monterey	82,359 46	83,764 60
Napa Building and Loan Association	Napa	635,613 25	630,687 00
Newcastle Building and Loan Association	Newcastle	206,412 94	210,920 08

ASSETS OF CALIFORNIA BUILDING AND LOAN ASSOCIATIONS AS OF MARCH 31, 1926; AND
JUNE 30, 1926, AS REPORTED TO THE COMMISSIONER—Continued.

Associations	Location	Assets as of March 31, 1926	Assets as of June 30, 1926
Alameda County Loan Association	Oakland	\$3,211,497 16	\$3,228,486 54
Columbian Mutual Building and Loan Association	Oakland	226,881 91	225,532 38
Conservative Building and Loan Association	Oakland		52,500 00
Cosmopolitan Mutual Building and Loan Association	Oakland	1,264,444 32	1,381,409 88
Home Guarantee Building and Loan Association	Oakland	101,668 18	128,968 03
Mercantile Building-Loan Association	Oakland		97,065 12
Oakland Guaranty Building and Loan Association	Oakland	1,885,797 01	2,149,378 23
Reliance Building and Loan Association	Oakland		26,607 70
Reserve Building and Loan Association	Oakland		60,510 65
Oceanside Building and Loan Association	Oceanside	158,059 29	196,597 78
Peoples Guaranty Building and Loan Association	Ontario	1,928,219 02	2,002,415 35
Orange Building and Loan Association	Orange	1,306,197 84	1,348,108 55
Oxnard Building and Loan Association	Oxnard	368,262 64	389,351 87
Home Foundation Building and Loan Association	Palo Alto	224,416 05	249,359 74
Palo Alto Mutual Building and Loan Association	Palo Alto	2,692,779 41	2,684,675 98
California Security-Loan Corporation	Pasadena	3,696,417 25	4,046,576 45
Crown Building and Loan Corporation	Pasadena	183,591 86	199,367 78
Equitable Building and Loan Association	Pasadena	526,666 26	591,374 90
Mutual Building and Loan Association	Pasadena	46,137 52	49,488 02
Pasadena Building and Loan Association	Pasadena	1,003,499 68	1,026,528 32
Paso Robles Mutual Building and Loan Association	Paso Robles	125,793 60	129,580 68
Petaluma Mutual Loan Association	Petaluma	71,999 31	76,445 61
Pleasanton Mutual Building and Loan Association	Pleasanton	32,094 07	31,684 57
Home-Builders' Loan Association	Pomona	4,050,393 39	4,394,371 38
Mutual Building and Loan Association	Pomona	6,065,384 15	6,408,153 85
Porterville Mutual Building and Loan Association	Porterville	391,521 62	415,450 39
Redlands Building-Loan Association	Redlands	3,622,322 56	3,896,781 75
American Mutual Building and Loan Association	Redondo Beach	87,912 96	112,944 91
San Mateo County Building and Loan Association	Redwood City	957,170 65	989,109 47
Rialto Building and Loan Association	Rialto	151,228 27	182,505 87
California Guarantee Building and Loan Association	Richmond	172,739 14	194,093 54
Citrus Belt Building and Loan Association	Riverside		118,279 54
Riverside County Mutual Building and Loan Association	Riverside	1,307,392 12	1,319,402 83
Superior California Building and Loan Association	Roseville	37,382 41	59,237 46
Capital Building and Loan Association	Sacramento	1,349,218 24	1,451,565 90
Sacramento Building and Loan Association	Sacramento	567,852 54	553,186 51
Sacramento Guarantee Building-Loan Association	Sacramento	1,117,873 29	1,203,003 37
Guarantee Building and Loan Association	San Bernardino	878,283 46	941,285 57
Santa Fe Building and Loan Association	San Bernardino	2,425,965 00	2,450,726 72
Bay City Building and Loan Association	San Diego	815,756 42	1,300,385 23
Community Building and Loan Association	San Diego	1,736,224 75	1,009,532 98
San Diego Building and Loan Association	San Diego	852,422 18	919,832 96
Silver Gate Building and Loan Association	San Diego	673,936 78	679,479 90
Bay View Building and Loan Association	San Francisco	641,531 84	682,728 73
California Home Building-Loan Co.	San Francisco	1,493,971 33	1,480,147 33
California Mutual Savings Fund Loan and Building Association	San Francisco	336,420 71	328,169 63
Citizens' Building and Loan Association	San Francisco	877,366 74	980,684 15
Empire Building and Loan Association	San Francisco	140,837 36	143,460 29
Eureka Building and Loan Association	San Francisco	260,477 04	265,143 02
Fidelity Building and Loan Association	San Francisco	582,959 67	587,045 86
Franklin Mutual Building and Loan Association	San Francisco	434,975 73	430,100 67
Globe Mutual Building and Loan Association	San Francisco	323,420 18	354,942 68
Home Mutual Deposit Loan Association	San Francisco	1,239,828 80	1,243,650 35
Industrial Building-Loan Association	San Francisco	25,513 07	30,642 15
Mechanics Building and Loan Association	San Francisco	115,125 32	121,030 04
Metropolitan Guarantee Building-Loan Association	San Francisco	174,975 59	271,043 42
Mission Building and Loan Association	San Francisco	95,865 86	95,047 25
Northern California Building and Loan Association	San Francisco	704,192 25	761,491 01
Occidental Loan Association	San Francisco	127,407 26	119,912 99
Pacific States Savings and Loan Company	San Francisco	3,843,083 55	4,043,351 52
Progress Mutual Loan Association	San Francisco	87,570 35	90,988 44
Provident Mutual Loan Association	San Francisco	370,069 66	379,507 44
San Francisco Building and Loan Association	San Francisco	212,411 37	217,422 32
Standard Building and Loan Association	San Francisco	60,750 11	85,204 27
Union Building and Loan Association	San Francisco	203,245 59	246,713 51
Western Loan Association	San Francisco	170,087 44	170,179 21
California Mutual Building and Loan Association	San Jose	8,628,687 23	9,518,946 85
Guaranty Building and Loan Association	San Jose	5,011,721 25	5,820,513 01
Home Owners Building and Loan Association	San Jose	118,511 43	125,790 67
Nucleus Building and Loan Association	San Jose	2,274,150 94	2,237,396 52
San Jose Building and Loan Association	San Jose	6,630,278 00	6,771,415 47
Surety Building and Loan Association	San Jose	107,085 17	225,502 14
San Luis Building and Loan Association	San Luis Obispo	636,502 29	671,143 51
Peninsula Building and Loan Association	San Mateo	215,716 82	229,784 93
San Mateo Mutual Building and Loan Association	San Mateo	372,892 70	386 038 01
San Pedro Building and Loan Association	San Pedro		34,667 37
Marin County Mutual Building and Loan Association	San Rafael	221,688 30	238,959 70

**ASSETS OF CALIFORNIA BUILDING AND LOAN ASSOCIATIONS AS OF MARCH 31, 1926, AND
JUNE 30, 1926, AS REPORTED TO THE COMMISSIONER—Continued.**

Associations	Location	Assets as of March 31, 1926	Assets as of June 30, 1926
Home Mutual Building and Loan Association	Santa Ana	\$1,842,129 44	\$1,886,676 38
Santa Ana Building and Loan Association	Santa Ana	341,228 45	342,914 43
City Building and Loan Association	Santa Barbara	758,309 79	851,593 17
Loan and Building Association	Santa Barbara	3,038,844 00	3,213,851 64
Santa Barbara Mutual Building and Loan Association	Santa Barbara	3,655,727 54	3,732,618 33
Santa Clara Building and Loan Association	Santa Clara	382,678 02	406,627 79
Santa Cruz County Building and Loan Association	Santa Cruz	728,742 34	775,267 00
Bay Cities Guaranty Building-Loan Association	Santa Monica	995,077 53	1,058,753 26
Santa Paula Building and Loan Association	Santa Paula	1,479,515 53	1,501,989 38
Santa Rosa Building and Loan Association	Santa Rosa	377,975 24	360,166 43
Sausalito Mutual Loan Association	Sausalito	60,166 56	61,900 69
Republic Building and Loan Association	South Pasadena	51,264 35	66,918 39
San Joaquin Valley Building and Loan Association	Stockton	4,394,415 49	4,580,516 25
Security Building-Loan Association	Stockton	3,793,576 37	4,010,392 16
State Building and Loan Association	Stockton	1,996,132 12	2,095,637 76
Stockton Land Loan and Building Association	Stockton	2,187,600 41	2,312,717 32
Northwestern Building and Loan Association	Tiburon	153,142 88	170,013 33
Torrance Building and Loan Association	Torrance	135,202 25	150,655 65
Guarantee Building-Loan Association	Tulare	97,233 56	99,341 07
Tulare Building and Loan Association	Tulare	76,801 02	78,874 24
Magnolia Mutual Building and Loan Association	Upland	634,247 53	640,205 70
Provident Building-Loan Association	Van Nuys	118,754 35	202,372 03
Van Nuys Building and Loan Association	Van Nuys	136,858 61	162,373 35
Ventura Building and Loan Association	Ventura	186,916 32	225,487 21
Visalia Building and Loan Association	Visalia	687,769 76	708,828 23
Watsonville Building-Loan Association	Watsonville	73,615 06	86,841 67
Mutual Building and Loan Association	Whittier	1,113,878 50	1,141,273 94
Whittier Building and Loan Association	Whittier	1,137,429 07	1,249,338 93
Harbor Building and Loan Association	Wilmington	201,803 34	207,434 10
Wilmington Mutual Building-Loan Association	Wilmington	576,054 25	622,227 07
Foreign Association.		\$198,443,603 02	\$210,879,662 10
Western Loan and Building Company	Salt Lake City	\$16,035,448 40	\$17,076,786 70

NAMES OF ASSOCIATIONS, WHEN INCORPORATED, LOCAL ADDRESSES AND NAMES OF SECRETARIES.

LOCATION	ADDRESS	ASSOCIATION	WHEN INCORPORATED	SECRETARY
Alameda	Park & Central Ave.	Central Loan Ass'n	July 29, 1909	J. L. Delaney
Alhambra	200 W. Main St.	Alhambra Bldg. and Loan Ass'n	June 25, 1921	J. Homer Hough
Anaheim	114 N. Lemon St.	Anaheim Bldg. and Loan Ass'n	June 20, 1921	S. P. Seiersen
Anaheim	116 S. Los Angeles St.	Savings, Loan and Bldg. Ass'n	Jan. 8, 1889	Fred A. Backs, Jr.
Bakersfield	1st Bank of Kern	Kern Co. Mutual Bldg. and Loan Ass'n	July 29, 1901	Arthur S. Crites
Bakersfield	1520 19th St.	Peoples Mutual Bldg. and Loan Ass'n	Jan. 27, 1892	L. S. Robinson
Berkeley	2045 Shattuck Ave.	Berkeley Guarantee Bldg. and Loan Ass'n	Dec. 16, 1922	F. R. Peake
Berkeley	2323 Shattuck Ave.	Fidelity Guaranty Bldg. and Loan Ass'n	Aug. 17, 1921	Donald P. Wingate
Berkeley	2337 Shattuck Ave.	Security Bond Bldg. and Loan Ass'n	June 5, 1925	Robt. R. Porter
Beverly Hills	1441 Santa Monica Blvd.	Beverly Hills Bldg. and Loan Ass'n	May 29, 1922	H. C. Clarke, Jr.
Beverly Hills	456 N. Beverly Drive	United Building and Loan Ass'n	Jan. 9, 1925	F. C. Wilson
Burbank	226 N. Olive St.	Burbank Building-Loan Ass'n	Sept. 6, 1921	J. J. King
Burlingame	1219 Burlingame Ave.	Great Northern Bldg.-Loan Ass'n	Aug. 26, 1924	Daniel C. Imboden
Chino	320 6th St.	Chino Bldg. and Loan Ass'n	April 1, 1922	Ralph C. Homan
Chula Vista	Chula Vista	Chula Vista Bldg.-Loan Ass'n	May 27, 1926	C. T. McKeahan
Corona	520 1/2 Main St.	Corona Mutual Bldg. and Loan Ass'n	Oct. 2, 1905	John P. Key
Cucamonga	Kincaid Bldg.	Cucamonga Bldg. and Loan Ass'n	May 24, 1921	O. P. Whitney
Culver City	Washington & Main Sts.	Pacific Building and Loan Ass'n	June 2, 1919	R. M. Kelz'e
E. San Gabriel	720 E. Broadway	San Gabriel Valley Bldg.-Loan Ass'n	Oct. 30, 1925	J. Homer Hough
Elmore	113 S. Main St.	Mutual Building and Loan Ass'n	June 10, 1919	R. H. Kirkpatrick
Encinitas	Encinitas	Home District Bldg. and Loan Ass'n	April 16, 1926	Abe Stowell
Escondido	113 N. Lime St.	Escondido Mutual Bldg. and Loan Ass'n	Dec. 20, 1913	H. L. Gongwer
Fortuna	c/o Friedenbach Bros.	Fortuna Building and Loan Ass'n	May 31, 1889	C. A. Friedenbach
Fresno	2044 Kern St.	Fresno Guarantee Bldg.-Loan Ass'n	Dec. 23, 1919	Edwin M. Einstein
Fresno	1233 Broadway	The Mutual Bldg. and Loan Ass'n	Mar. 17, 1892	Herbert Levy
Fresno	2011 Tulare St.	United States Bldg. and Loan Ass'n	Dec. 20, 1924	M. C. Routt
Fullerton	301 N. Spadra St.	Mutual Building and Loan Ass'n	Jan. 5, 1923	H. L. Parry
Glendale	104 E. Broadway	Golden State Bldg. and Loan Ass'n	Jan. 2, 1923	Chas. N. Elder
Glendale	215 E. Broadway	Pioneer Building-Loan Ass'n	Oct. 19, 1925	A. J. Lockwood
Hemet	205 E. Florida St.	Hemet Home Builders Ass'n	June 26, 1920	Burdette Raynor
Huntington Beach	1st National Bank	National Bldg. and Loan Ass'n	Nov. 9, 1922	John I. Hinkle

NAMES OF ASSOCIATIONS, WHEN INCORPORATED, LOCAL ADDRESSES AND NAMES OF SECRETARIES—Continued.

LOCATION	ADDRESS	ASSOCIATION	WHEN INCORPORATED	SECRETARY
Huntington Park	236 S. Pacific Blvd.	Huntington Park Bldg. and Loan Ass'n	May 15, 1924	H. M. Lough
Inglewood	308 S. Market St.	People's Building and Loan Ass'n	Nov. 16, 1923	Geo. F. Lepper
Lankershim	5213 Lankershim Blvd.	Lankershim Bldg. and Loan Ass'n	Nov. 3, 1923	John H. Fritz
Livermore	American National Bank	Livermore Mutual Bldg. and Loan Ass'n	Sept. 17, 1906	H. J. Callaghan
Lodi	2 W. Pine St.	Lodi Building and Loan Ass'n	Oct. 6, 1922	W. E. Taylor
Lodi	306 Farmers & Merch. Bank	Peoples Building and Loan Ass'n	Feb. 5, 1924	Miss L. E. Tinnin
Long Beach	347 American Ave.	Anchor Building and Loan Ass'n	May 12, 1922	Frank J. Parr
Long Beach	237 E. Broadway	California Bldg. and Loan Ass'n	Nov. 9, 1923	Wm. H. Smith
Long Beach	200 E. 4th St.	Commonwealth Bldg. and Loan Ass'n	June 1, 1922	W. F. Boice
Long Beach	1st & Locust Sts.	Long Beach Bldg. and Loan Ass'n	Mar. 5, 1920	C. R. Lough
Long Beach	1st & Pacific Sts.	The Mutual Bldg. and Loan Ass'n	Aug. 4, 1904	M. N. Skinner
Los Angeles	1047 S. Hill St.	American Loan Society	Sept. 15, 1922	H. E. Spieker
Los Angeles	550 S. Grand Ave.	Angelus Building-Loan Ass'n	Feb. 23, 1923	H. T. Dennis
Los Angeles	601 S. Hill St.	Bankers Guaranty-Loan Company	Aug. 17, 1901	G. H. Wadleigh
Los Angeles	1010 Pershing Sq. Bldg.	California Building-Loan Ass'n	May 23, 1923	H. Stanley Benedict
Los Angeles	457 S. Western Ave.	Federal Bldg. and Loan Ass'n	Oct. 3, 1924	E. O. Morgan
Los Angeles	601 S. Hill St.	Fidelity Savings and Loan Ass'n	Aug. 21, 1889	C. H. Lee
Los Angeles	1072 N. Western Ave.	Field Building and Loan Ass'n	Sept. 19, 1924	Chas. I. Matthaei
Los Angeles	709 S. Hope St.	Franklin Building-Loan Ass'n	Sept. 8, 1924	K. C. Darlington
Los Angeles	Black Bldg.	Gibraltar Bldg. and Loan Ass'n	July 1, 1925	Hugh Wilton
Los Angeles	808 S. Spring St.	Guardian Building-Loan Ass'n	Jan. 19, 1925	H. A. Miller
Los Angeles	6333 Hollywood Blvd.	Guaranty Building and Loan Ass'n	May 2, 1921	G. H. Beesmyer
Los Angeles	901 Stock Exch. Bldg.	Great Western Bldg. and Loan Ass'n	May 12, 1925	Jos. J. Jelinek
Los Angeles	7902 Santa Monica Blvd.	Hollywood Building and Loan Ass'n	Mar. 26, 1924	T. A. Olcott
Los Angeles	Commercial National Bank	Home Building and Loan Ass'n	Aug. 21, 1889	W. A. Bonynge, Jr.
Los Angeles	531 W. 6th St.	Insurance Plan Bldg. and Loan Ass'n	Aug. 24, 1925	Geo. M. Eason
Los Angeles	1031 S. Broadway	Investment Bldg. and Loan Ass'n	Mar. 15, 1926	H. F. Poyet
Los Angeles	130 N. Larchmont Blvd.	La Bonte Bldg. and Loan Ass'n	Nov. 5, 1924	H. Monroe Dunham
Los Angeles	2504 Central Ave.	Liberty Building-Loan Ass'n	Jan. 24, 1924	A. Hartley Jones
Los Angeles	409 S. Hill St.	Lincoln Building and Loan Ass'n	Feb. 6, 1925	N. L. Levering
Los Angeles	5101 York Blvd.	Los Angeles American Bldg. & Loan Ass'n	Nov. 24, 1924	W. G. Tomlinson

NAMES OF ASSOCIATIONS, WHEN INCORPORATED, LOCAL ADDRESSES AND NAMES OF SECRETARIES—Continued.

LOCATION	ADDRESS	ASSOCIATION	WHEN INCORPORATED	SECRETARY
Pasadena	18 N. Marengo Ave.	Pasadena Building and Loan Ass'n	Feb. 16, 1899	E. D. Hill
Paso Robles	Odd Fellows Bldg.	Paso Robles Mutual Bldg. and Loan Ass'n	Sept. 2, 1905	Lyman Brewer
Petaluma	Mercantile Trust Bldg.	Petaluma Mutual Loan Ass'n	Sept. 27, 1889	Jessie M. Batchelder
Pleasanton	Bank of Pleasanton	Pleasanton Mutual Bldg. and Loan Ass'n	Mar. 1, 1895	T. H. Silver
Pomona	2nd & Thomas Sts.	Home-Builders' Loan Ass'n	Mar. 8, 1908	E. Page Hubble
Pomona	260 S. Thomas St.	Mutual Bldg. and Loan Ass'n	Dec. 24, 1892	W. D. Frederick
Porterville	206 Putnam Ave.	Porterville Mutual Bldg. and Loan Ass'n	Sept. 29, 1905	C. O. Preno
Redlands	5th & Citrus Sts.	Redlands Building-Loan Ass'n	Mar. 22, 1890	J. W. Miller
Redondo Beach	134 S. Pacific Ave.	American Mut. Bldg. and Loan Ass'n	Mar. 26, 1923	S. H. Welsh
Redwood City	22 Broadway	San Mateo Co. Bldg. and Loan Ass'n	May 8, 1890	O. E. Doyle
Rialto	1st National Bank	Rialto Bldg. and Loan Ass'n	June 7, 1922	E. W. Preston
Richmond	Macdonald Ave. at 6th	California Guarantee Bldg. and Loan Ass'n	Feb. 14, 1923	Ira A. Vaughn
Riverside	9th & Market Sts.	Citrus Belt Bldg. and Loan Ass'n	Mar. 3, 1926	C. B. Burns
Riverside	608 Main St.	Riverside Co. Mutual Bldg. and Loan Ass'n	April 8, 1911	Frederick Smith
Roseville	P. O. Box A-1	Superior California Bldg. and Loan Ass'n	Feb. 2, 1926	Harry A. Matheny
Sacramento	1002 10th St.	Capital Building and Loan Ass'n	Feb. 1, 1923	H. S. Wanzer
Sacramento	724 "J" St.	Sacramento Building and Loan Ass'n	Aug. 26, 1874	Frank Hickman
Sacramento	724 "J" St.	Sacramento Guarantee Bldg.-Loan Ass'n	Mar. 4, 1924	Frank Hickman
San Bernardino	474 Court St.	Guarantee Bldg. and Loan Ass'n	April 3, 1922	Virgil Pinkley
San Bernardino	479 4th St.	Santa Fe Bldg. and Loan Ass'n	Jan. 8, 1890	O. C. Rogers
San Diego	4th & "B" Sts.	Bay City Bldg. and Loan Ass'n	July 1, 1924	Harold B. Starkey
San Diego	4th & "B" Sts.	Community Bldg. and Loan Ass'n	Mar. 25, 1920	Harold B. Starkey
San Diego	940 3rd St.	San Diego Bldg. and Loan Ass'n	July 14, 1885	R. E. Hegg
San Diego	343 Spreckels Bldg.	Silver Gate Bldg. and Loan Ass'n	May 22, 1890	Geo. D. Easton
San Francisco	479 3rd St.	Bay View Bldg. and Loan Ass'n	Nov. 18, 1911	Peter B. Stumpf
San Francisco	206 Hearst Bldg.	California Home Bldg.-Loan Co.	July 8, 1887	R. L. Handy
San Francisco	56 Sansome St.	Calif. Mut. Svcs. Fund Loan and Bldg. Ass'n	Mar. 26, 1887	Wm. E. Bouton
San Francisco	165 Sutter St.	Citizens' Bldg. and Loan Ass'n	Jan. 14, 1885	Fremont Wood
San Francisco	56 Sansome St.	Empire Bldg. and Loan Ass'n	Aug. 24, 1889	Wm. E. Bouton
San Francisco	56 Sansome St.	Eureka Bldg. and Loan Ass'n	Nov. 3, 1890	Wm. E. Bouton
San Francisco	56 Sansome St.	Fidelity Bldg. and Loan Ass'n	Mar. 19, 1887	Wm. E. Bouton

San Francisco	995 Market St.	Franklin Mutual Bldg. and Loan Ass'n	Oct. 28, 1906	B. Fedde
San Francisco	1203 Merchants' Ex. Bldg.	Globe Mutual Bldg. and Loan Ass'n	Mar. 30, 1898	R. F. Cassidy
San Francisco	282 Bush St.	Home Mutual Deposit-Loan Co.	Dec. 2, 1885	C. G. Hinds
San Francisco	559 Monadnock Bldg.	Industrial Bldg.-Loan Ass'n	Feb. 25, 1925	A. J. De Lamare
San Francisco	56 Sansome St.	Mechanics Bldg. and Loan Ass'n	Jan. 6, 1891	Wm. E. Bouton
San Francisco	915 Mission St.	Metropolitan Guarantee Bldg.-Loan Ass'n	Dec. 18, 1924	Geo. S. Walker
San Francisco	2533 Mission St.	Mission Bldg. and Loan Ass'n	Oct. 25, 1923	W. G. McQuinn
San Francisco	664 Mills Bldg.	Northern California Bldg. and Loan Ass'n	Oct. 6, 1911	Wm. M. Bouton
San Francisco	1150 Divisadero St.	Occidental Loan Ass'n	Aug. 26, 1885	Leon E. Morris
San Francisco	550 California St.	Pacific States Savings and Loan Co.	June 14, 1889	W. S. Pardy
San Francisco	715 Clunie Bldg.	Progress Mutual Loan Ass'n	Dec. 31, 1894	N. Steinberger
San Francisco	715 Clunie Bldg.	Provident Mutual Loan Ass'n	Sept. 24, 1887	N. Steinberger
San Francisco	1438 Quesada St.	San Francisco Bldg. and Loan Ass'n	April 30, 1923	D. A. Steinbaugh
San Francisco	56 Sansome St.	Standard Bldg. and Loan Ass'n	Oct. 24, 1924	A. S. Hubbard
San Francisco	224 Kearny St.	Union Building and Loan Ass'n	Jan. 22, 1924	E. A. Ricks
San Francisco	1150 Divisadero St.	Western Loan Ass'n	Nov. 12, 1886	Leon E. Morris
San Francisco	248 S. First St.	California Mutual Bldg. and Loan Ass'n	Mar. 12, 1889	Willard B. Rice
San Jose	69 S. First St.	Guaranty Bldg. and Loan Ass'n	June 3, 1919	W. R. Frost
San Jose	32 W. San Antonio St.	Home Owners Bldg. and Loan Ass'n	Aug. 21, 1919	Roley S. Kooser
San Jose	12 N. First St.	Nucleus Bldg. and Loan Ass'n	Mar. 26, 1889	C. H. Johnson
San Jose	81 W. Santa Clara St.	San Jose Bldg. and Loan Ass'n	Jan. 30, 1885	Allen Rudolph
San Jose	40 W. San Antonio St.	Surety Bldg. and Loan Ass'n	Jan. 20, 1926	W. C. Barkuloo
San Luis Obispo	792 Monterey St.	San Luis Bldg. and Loan Ass'n	Mar. 1, 1888	M. Lewin
San Mateo	235 Second Ave.	Peninsula Bldg. and Loan Ass'n	Nov. 28, 1923	Ella S. Irving
San Mateo	312 Third Ave.	San Mateo Mutual Bldg. and Loan Ass'n	June 2, 1896	Jos. B. Gordon
San Pedro	527 S. Pacific Ave.	San Pedro Bldg. and Loan Ass'n	April 20, 1926	G. V. Greenleaf
San Rafael	721 Fourth St.	Marin Co. Mutual Bldg. and Loan Ass'n	July 19, 1886	L. A. Lancel
Santa Ana	115 W. Fourth St.	Home Mutual Bldg. and Loan Ass'n	April 1, 1893	O. M. Robbins
Santa Ana	424 N. Sycamore St.	Santa Ana Bldg. and Loan Ass'n	Mar. 30, 1923	Cotton Mather
Santa Barbara	927 State St.	City Bldg. and Loan Ass'n	Oct. 21, 1924	S. B. Schauer
Santa Barbara	814 State St.	Loan and Bldg. Ass'n	May 23, 1887	J. M. Abbott
Santa Barbara	1008 State St.	Santa Barbara Mutual Bldg. and Loan Ass'n	May 1, 1901	Lloyd I. Tilton
Santa Clara	1129 Franklin St.	Santa Clara Bldg. and Loan Ass'n	Mar. 19, 1889	F. O. Roll
Santa Cruz	105 Pacific Ave.	Santa Cruz Co. Bldg. and Loan Ass'n	May 20, 1908	Harry E. Murray
Santa Monica	221 Santa Monica Blvd.	Bay Cities Guaranty Bldg.-Loan Ass'n	May 27, 1921	J. D. Rishell
Santa Paula	105 W. Main St.	Santa Paula Bldg. and Loan Ass'n	April 21, 1890	H. H. Youngken
Santa Rosa	629 Fourth St.	Santa Rosa Bldg. and Loan Ass'n	Oct. 3, 1888	C. D. Barnett
Sausalito	Bank of Sausalito	Sausalito Mutual Loan Ass'n	Dec. 1, 1887	E. S. Rayburn
S. Pasadena	817 Fair Oaks Ave.	Republic Bldg. and Loan Ass'n	Oct. 19, 1925	H. M. Hanson

NAMES OF ASSOCIATIONS, WHEN INCORPORATED, LOCAL ADDRESSES AND NAMES OF SECRETARIES—Continued.

LOCATION	ADDRESS	ASSOCIATION	WHEN INCORPORATED	SECRETARY
Stockton	11 S. Hunter St.	San Joaquin Valley Bldg. and Loan Ass'n	June 17, 1889	Harold A. Noble
Stockton	Sniffer & Market Sts.	Security Building-Loan Ass'n	Oct. 25, 1912	F. W. Wurster
Stockton	18 N. San Joaquin	State Building and Loan Ass'n	Nov. 10, 1922	Howard Hammond
Stockton	36 S. San Joaquin St.	Stockton Land, Loan and Bldg. Ass'n	Jan. 3, 1887	C. E. Littlehale
Tiburon	Tiburon	Northwestern Bldg. and Loan Ass'n	June 1, 1923	Allen W. Dayton
Torrance	Andirrium Bldg.	Torrance Mutual Bldg. and Loan Ass'n	Sept. 26, 1922	Chas. T. Rippey
Tulare	"K" & Kern Sts.	Guarantee Bldg.-Loan Ass'n	June 23, 1923	W. E. Anderson
Tulare	215 E. Kern St.	Tulare Bldg. and Loan Ass'n	Jan. 1889	J. L. Wilder
Upland	272 E. 9th St.	Magnolia Mutual Bldg. and Loan Ass'n	Sept. 10, 1901	D. E. Palmer
Van Nuys	6402 Sherman Way	Provident Bldg.-Loan Ass'n	May 1, 1925	W. C. Haden
Van Nuys	6330 Sherman Way	Van Nuys Building and Loan Ass'n	Aug. 30, 1925	H. C. Sorgenfrey
Ventura	Carne Building	Ventura Bldg. and Loan Ass'n	June 24, 1920	Scott McReynolds
Visalia	109 W. Center St.	Visalia Bldg. and Loan Ass'n	Jan. 5, 1887	C. L. Johnson
Watsonville	9 E. 3rd St.	Watsonville Bldg.-Loan Ass'n	Sept. 18, 1925	F. W. Ruppert
Whittier	110 E. Philadelphia St.	Mutual Bldg. and Loan Ass'n	Mar. 29, 1920	W. H. Kimball
Whittier	206 E. Philadelphia St.	Whittier Bldg. and Loan Ass'n	Oct. 25, 1920	M. R. Allen
Wilmington	326 Canal Ave.	Harbor Bldg. and Loan Ass'n	Aug. 18, 1922	T. L. Skelton
Wilmington	405 Canal Ave.	Wilmington Mutual Bldg.-Loan Ass'n	Sept. 3, 1920	O. W. Hodgkinson
Salt Lake City, Utah	45 E. 1st South St.	Western Loan and Bldg. Company	April 15, 1892	H. M. H. Lund

APPENDIX (B)

Containing List of all Associations, of which the Bureau of Building and Loan Supervision has any Record, as having been Authorized, Organized or Licensed under the several Acts creating this Department, from 1893 to June 30, 1926. Arranged Alphabetically by Cities, Towns and Names.

NOTE—For explanation of the letters and figures in the "closed" column, see explanation key immediately following this list.

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.

	Organized	First report	Closed
ALAMEDA, ALAMEDA COUNTY.			
Alameda Building and Loan Association.....	Mar. 7, 1876	1894	D.1, 1907
California Building and Loan Association.....	Feb. 11, 1888	1894	L.V., 1912
Central Loan Association.....	July 29, 1909	1910	
Columbian Mutual Building and Loan Association.....	July 17, 1893	1894	
Encinal Building and Loan Association.....	Dec. 28, 1888	1894	A.1, 1908
ALHAMBRA, LOS ANGELES COUNTY.			
Alhambra Building and Loan Association.....	June 25, 1921	1922	
ANAHEIM, ORANGE COUNTY.			
Anaheim Building and Loan Association.....	June 30, 1921	1921	
Savings Loan and Building Association.....	Jan. 8, 1889	1894	
BAKERSFIELD, KERN COUNTY.			
Bakersfield Building and Loan Association.....	May 14, 1890	1894	L.V., 1902
Kern County Mutual Building and Loan Association.....	July 27, 1901	1902	
Peoples Mutual Building and Loan Association.....	Jan. 27, 1892	1894	
BENICIA, SOLANO COUNTY.			
Benicia Building and Loan Association.....	Jan. 11, 1883	1894	L.C., 1917
BERKELEY, ALAMEDA COUNTY.			
Berkeley Guarantee Building and Loan Association.....	Dec. 16, 1922	1923	
Berkeley Home Investment Association.....	Dec. 7, 1908	1910	C.6, 1917
Berkeley Loan and Security Company.....	Dec. 14, 1905	1906	L.V., 1909
Equitable Building and Loan Association.....	Dec. 7, 1908	1910	C.5, 1917
Fidelity Guaranty Building and Loan Association.....	Aug. 17, 1921	1922	
Homestead Loan Association.....	Mar. 3, 1886	1894	L.V., 1911
Security Bond Building and Loan Association.....	June 5, 1925	1926	
BEVERLY HILLS, LOS ANGELES.			
Beverly Hills Building and Loan Association.....	May 29, 1922	1922	
United Building-Loan Association.....	Jan. 9, 1925	1925	
BURBANK, LOS ANGELES COUNTY.			
Burbank Building and Loan Association.....	Sept. 5, 1921	1922	
BURLINGAME, SAN MATEO COUNTY.			
Great Northern Building-Loan Association.....	Aug. 26, 1925	1926	
CHICO, BUTTE COUNTY.			
Sacramento Valley Mutual Building and Loan Association.....	Oct. 4, 1912	1913	L.V., 1915
CHINO, SAN BERNARDINO COUNTY.			
Chino Building and Loan Association.....	April 1, 1922	1922	
COLTON, SAN BERNARDINO COUNTY.			
Second Colton Building and Loan Association.....	Jan. 1, 1888	1894	L.V., 1900
COLUSA, COLUSA COUNTY.			
Colusa Mutual Building and Loan Association.....	Jan. 9, 1900	No. Rep.	L.V., 1900
CORNING, TEHAMA COUNTY.			
Corning Mutual Savings, Loan and Building Association.....	April 13, 1896	1896	A.2, 1899
CORONA, RIVERSIDE COUNTY.			
Corona Mutual Building and Loan Association.....	Sept. 30, 1905	1906	
COVINA, LOS ANGELES COUNTY.			
Covina Mutual Building and Loan Association.....	Feb. 11, 1899	1900	L.V., 1910
CUCAMONGA, SAN BERNARDINO COUNTY.			
Cucamonga Building and Loan Association.....	May 4, 1921	1921	
CULVER CITY, LOS ANGELES COUNTY.			
Pacific Building and Loan Association.....	June 2, 1919	1920	
EAST SAN GABRIEL, LOS ANGELES COUNTY.			
San Gabriel Valley Building-Loan Association.....	Oct. 24, 1925	1926	
ELSINORE, RIVERSIDE COUNTY.			
Mutual Building and Loan Association.....	June 10, 1919	1921	
ESCONDIDO, SAN DIEGO COUNTY.			
Escondido Mutual Building and Loan Association.....	Sept. 19, 1893	1894	
ENCINITAS, SAN DIEGO COUNTY.			
Home District Building and Loan Association.....	April 17, 1926	1926	

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.
Continued.

	Organized	First report	Closed
FORT BRAGG, MENDOCINO COUNTY.			
Mutual Building and Loan Association.....	Feb. 7, 1894	1895	L.V., 1905
Peoples Building and Loan Association.....	Oct. 14, 1889	1894	L.V., 1909
FORTUNA, HUMBOLDT COUNTY.			
Fortuna Building and Loan Association.....	April 13, 1889	1894	
FRESNO, FRESNO COUNTY.			
Fresno Guarantee Building and Loan Association.....	Dec. 31, 1919	1921	
Mutual Building and Loan Association.....	Mar. 17, 1892	1894	
United States Building and Loan Association.....	Dec. 29, 1924	1925	
FULLERTON, ORANGE COUNTY.			
Fullerton Mutual Building and Loan Association.....	Feb. 15, 1899	No. Rep.	L.V., 1900
Mutual Building and Loan Association.....	Jan. 8, 1923	1923	
GLENDALE, LOS ANGELES COUNTY.			
Glendale Building and Loan Association.....	Nov. 27, 1922	1923	
Golden State Building and Loan Association.....	Jan. 2, 1923	1923	
Pioneer Building-Loan Association.....	Oct. 19, 1925	1926	
HEALDSBURG, SONOMA COUNTY.			
Healdsburg Mutual Building and Loan Association.....	Dec. 31, 1894	1896	L.V., 1911
HEMET, RIVERSIDE COUNTY.			
Hemet Home Builders Association.....	June 26, 1920	1921	
HUNTINGTON BEACH, ORANGE COUNTY.			
National Building and Loan Association.....	Nov. 9, 1922	1924	
HUNTINGTON PARK, LOS ANGELES COUNTY.			
Huntington Park Building-Loan Association.....	May 15, 1924	1925	
INGLEWOOD, LOS ANGELES COUNTY.			
Peoples Building and Loan Association.....	Nov. 16, 1923	1924	
LANKERSHIM, LOS ANGELES COUNTY.			
Lankershim Building and Loan Association.....	Nov. 5, 1923	1924	
LIVERMORE, ALAMEDA COUNTY.			
Livermore Mutual Building and Loan Association.....	Sept. 19, 1906	1907	
LODI, SAN JOAQUIN COUNTY.			
Lodi Building and Loan Association.....	Oct. 6, 1922	1923	
Peoples Building and Loan Association.....	April 17, 1924	1925	
LONG BEACH, LOS ANGELES COUNTY.			
Anchor Building and Loan Association.....	May 12, 1922	1922	
California Building and Loan Association.....	Oct. 26, 1923	1924	
Commonwealth Building and Loan Association.....	June 1, 1922	1922	
Long Beach Building and Loan Association.....	Mar. 5, 1920	1921	
Mutual Building and Loan Association.....	Aug. 4, 1904	1905	
The Mutual Building and Loan Association.....	Mar. 5, 1926	1926	
LOS ALTOS, SANTA CLARA COUNTY.			
Altos Building and Loan Association.....	Aug. 24, 1909	1910	L.V., 1916
LOS ANGELES, LOS ANGELES COUNTY.			
American Building and Loan Association.....	Sept. 27, 1922	1923	D. 15, 1924
American Loan Society.....	Sept. 15, 1922	1923	
Angelus Building and Loan Association.....	Feb. 19, 1923	1924	
Bankers Guaranty Loan Company.....	Aug. 17, 1901	1902	
Borrowers Mutual Building and Loan Association.....	Aug. 30, 1897	1898	L.V., 1902
California Building-Loan Association.....	May 24, 1923	1924	
California Mutual Building and Loan Association.....	Aug. 11, 1891	1894	L.V., 1904
Columbia Loan and Building Association.....	Feb. 14, 1887	1894	A. 3, 1901
Equitable Loan Society.....	July 19, 1889	1894	L.V., 1903
Equitable Mutual Building and Loan Association.....	Sept. 26, 1892	1894	L.V., 1897
Federal Building and Loan Association.....	Sept. 20, 1924	1925	
Fidelity Savings and Loan Association.....	Jan. 31, 1891	1894	
Field Building and Loan Association.....	Sept. 12, 1924	1925	
Franklin Building-Loan Association.....	Sept. 8, 1924	1925	
Fraternal Mutual Building and Loan Association.....	April 17, 1895	1896	L.V., 1907
Gibraltar Building and Loan Association.....	July 1, 1925	1926	
Great Western Building and Loan Association.....	May 2, 1925	1926	
Guaranty Building and Loan Association.....	May 3, 1921	1921	
Guardian Building-Loan Association.....	Jan. 19, 1925	1925	
Hollywood Building and Loan Association.....	Mar. 26, 1924	1925	
Home Building and Loan Association.....	Aug. 21, 1889	1894	

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.

Continued.

	Organized	First report	Closed
LOS ANGELES, LOS ANGELES COUNTY—Continued.			
Home Investment Building and Loan Association.....	Aug. 21, 1889	1894	B.6, 1922
Imperial Savings and Loan Association.....	Feb. 16, 1890	1894	L.V., 1899
Insurance Plan Building and Loan Association.....	Aug. 24, 1925	1926	
Investment Building and Loan Association.....	Mar. 15, 1926	1926	
La Bonte Building and Loan Association.....	Nov. 4, 1924	1925	
Liberty Building and Loan Association.....	Jan. 24, 1924	1924	
Lincoln Building and Loan Association.....	Feb. 6, 1925	1925	
Los Angeles American Building and Loan Association.....	Nov. 24, 1924	1925	
Los Angeles Building and Loan Association.....	Mar. 26, 1891	1894	L.V., 1903
Los Angeles Mutual Building and Loan Association.....	Oct. 20, 1920	1921	
Mechanics Savings Mutual Building and Loan Association.....	July 20, 1895	1896	L.V., 1900
Metropolitan Loan Association.....	July 30, 1886	1894	D.10, 1921
Mutual of Hollywood Building and Loan Association.....	Dec. 29, 1924	1925	
National Building and Loan Association.....	June 20, 1889	1894	B.1, 1891
Pacific Coast Building-Loan Association.....	May 20, 1925	1925	
Peoples Mutual Building and Loan Association.....	April 15, 1895	1896	A.4, 1895
Protective Building and Loan Association.....	April 23, 1923	1924	
Protective Savings Mutual Building and Loan Association.....	Jan. 2, 1896	1897	L.R., 1907
Provident Mutual Building and Loan Association.....	Oct. 14, 1895	1896	A.5, 1914
Prudential Building and Loan Association.....	Dec. 17, 1923	1924	
Southern California Loan Association.....	Mar. 11, 1887	1894	
State Mutual Building and Loan Association.....	June 20, 1889	1894	
State of California Mutual Building and Loan Association.....	April 7, 1898	1899	C.1, 1905
Union Mutual Building and Loan Association.....	Oct. 8, 1891	1894	L.R. 07-13
Vermont Building and Loan Association.....	Jan. 25, 1926	1926	
West Coast Building-Loan Association.....	Dec. 3, 1923	1925	
Western Mutual Building and Loan Association.....	June 21, 1902	1903	L.V., 1904
Wiltshire Building and Loan Association.....	Sept. 25, 1922	1923	
LOS GATOS, SANTA CLARA COUNTY.			
Los Gatos Building and Loan Association.....	April 27, 1889	1894	L.V., 1920
MADERA, MADERA COUNTY.			
Madera Mutual Building and Loan Association.....	June 16, 1893	1894	L.V., 1896
Madera Mutual Building and Loan Association.....	Oct. 26, 1912	1913	
MERCED, MERCED COUNTY.			
Merced Mutual Building and Loan Association.....	June 22, 1891	1894	
MILL VALLEY, MARIN COUNTY.			
Tamalpais Mutual Building and Loan Association.....	Mar. 16, 1897	1898	
MODESTO, STANISLAUS COUNTY.			
Modesto Building and Loan Association.....	Oct. 10, 1889	1894	A.2, 1900
Modesto Building and Loan Association.....	Jan. 16, 1922	1923	
MONTEREY, MONTEREY COUNTY.			
Monterey Peninsula Building and Loan Association.....	Nov. 5, 1925	1926	
MONROVIA, LOS ANGELES COUNTY.			
Mutual Building and Loan Association.....	Jan. 17, 1924	1924	
NAPA, NAPA COUNTY.			
Napa Building and Loan Association.....	April 22, 1886	1894	
NEWCASTLE, PLACER COUNTY.			
Newcastle Building and Loan Association.....	May 23, 1889	1894	
OAKLAND, ALAMEDA COUNTY.			
Alameda County Loan Association.....	July 20, 1875	1894	
Brooklyn Investment and Loan Association.....	Oct. 14, 1889	1894	L.V., 1910
California Home Investment Association.....	Dec. 7, 1908	1910	B.9, 1924
Conservative Building and Loan Association.....	May 14, 1926	1926	
Cosmopolitan Mutual Building and Loan Association.....	Aug. 6, 1879	1894	
Equity Building and Loan Association.....	Aug. 21, 1881	1894	L.V., 1900
Home Guaranty Building and Loan Association.....	Oct. 2, 1925	1926	
Home Security Building and Loan Association.....	July 20, 1875	1894	D.2, 1907
Mercantile Building-Loan Association.....	Jan. 5, 1926	1926	
Oakland Building and Loan Association.....	Aug. 1, 1889	1894	L.V., 1905
Oakland Guarantee Building and Loan Association.....	Dec. 7, 1908	1910	
Peoples Building and Loan Association.....	Dec. 1889	1894	L.V., 1903
Permanent Guarantee Loan Society.....	July 1, 1911	1912	A.6, 1913
Reliance Building and Loan Association.....	June 29, 1925	1926	
Reserve Building and Loan Association.....	April 19, 1926	1926	
Standard Building and Loan Association.....	Oct. 1, 1890	1894	L.V., 1903
West Oakland Mutual Loan Association.....	July 21, 1875	1894	L.V., 1913
OCEANSIDE, SAN DIEGO COUNTY.			
Oceanside Building and Loan Association.....	April 20, 1920	1921	

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.
Continued.

	Organized	First report	Closed
ONTARIO, SAN BERNARDINO COUNTY.			
People's Mutual Building and Loan Association	June 24, 1891	1894	
Peoples Guarantee Building and Loan Association	Aug. 4, 1925	1926	
ORANGE, ORANGE COUNTY.			
Orange Building and Loan Association	Sept. 26, 1887	1894	
OXNARD, VENTURA COUNTY.			
Oxnard Building and Loan Association	July 13, 1921	1922	
PALO ALTO, SANTA CLARA COUNTY.			
Home Foundation Building and Loan Association	Mar. 31, 1925	1925	
Palo Alto Mutual Building and Loan Association	Nov. 14, 1892	1894	
PASADENA, LOS ANGELES COUNTY.			
California Security Loan Corporation	Mar. 22, 1909	1910	
Crown Building and Loan Association	Jan. 11, 1923	1923	
Equitable Building and Loan Association	May 1, 1922	1922	
Los Angeles County Mutual Building and Loan Association	Feb. 14, 1899	1894	B.2, 1914
Mutual Building and Loan Association	July 20, 1892	1894	A.7, 1916
Mutual Building and Loan Association of Pasadena	April 22, 1925	1926	
Pasadena Building and Loan Association	Feb. 14, 1899	1900	
Reliance Mutual Building and Loan Association	Sept. 30, 1893	No. Rep.	A.13, 1904
San Gabriel Valley Building and Loan Association	Sept. 25, 1896	1897	B.3, 1898
PASO ROBLES, SAN LUIS OBISPO COUNTY.			
Paso Robles Mutual Building and Loan Association	Sept. 2, 1905	1906	
PETALUMA, SONOMA COUNTY.			
Petaluma Mutual Loan Association	Sept. 27, 1889	1894	
PLEASANTON, ALAMEDA COUNTY.			
Pleasanton Mutual Building and Loan Association	Mar. 1, 1895	1896	
POMONA, LOS ANGELES COUNTY.			
Home Builders Loan Association	Mar. 16, 1908	1909	
Mutual Building and Loan Association	Dec. 24, 1892	1894	
PORTERVILLE, TULARE COUNTY.			
Porterville Mutual Building and Loan Association	Sept. 29, 1905	1906	
REDLANDS, SAN BERNARDINO COUNTY.			
Home Investment Association	Mar. 22, 1890	1894	B.8, 1923
Redlands Building and Loan Association	Mar. 22, 1890	1894	
REDONDO BEACH, LOS ANGELES COUNTY.			
American Mutual Building and Loan Association	Mar. 26, 1923	1923	
Mutual Building and Loan Association	Jan. 4, 1892	1894	A.8, 1895
REDWOOD CITY, SAN MATEO COUNTY.			
San Mateo County Building and Loan Association	May 8, 1890	1894	
RIALTO, SAN BERNARDINO COUNTY.			
Rialto Building and Loan Association	June 7, 1922	1922	
RICHMOND, CONTRA COSTA COUNTY.			
California Guarantee Building and Loan Association	Feb. 14, 1923	1923	
Richmond Building, Loan and Security Company	June 28, 1911	No. Rep.	D.9, 1912
RIVERSIDE, RIVERSIDE COUNTY.			
Riverside County Mutual Building and Loan Association	April 5, 1901	1902	
Citrus Belt Building and Loan Association	Mar. 3, 1926	1926	
ROSEVILLE, PLACER COUNTY.			
Superior California Building and Loan Association	Feb. 2, 1926	1926	
SACRAMENTO, SACRAMENTO COUNTY.			
Capital Building and Loan Association	Feb. 5, 1923	1923	
Germania Building and Loan Association	Dec. 31, 1872	1894	L.V., 1908
Occidental Building and Loan Association	Feb. 7, 1891	1894	L.R., 1900
Sacramento Building and Loan Association	Aug. 26, 1874	1894	
Sacramento Guarantee Building-Loan Association	Mar. 4, 1924	1924	
Union Building and Loan Association	Feb. 1891	1894	L.R., 1898
SALINAS, MONTEREY COUNTY.			
Salinas Mutual Building and Loan Association	Sept. 3, 1897	1897	L.V., 1900

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.

Continued.

	Organized	First report	Closed
SAN BERNARDINO, SAN BERNARDINO COUNTY.			
Guarantee Building and Loan Association	April 3, 1922	1922	L.R., 1897
San Bernardino Land and Building Association	Jan. 3, 1887	1894	
Santa Fe Building and Loan Association	Jan. 8, 1890	1894	
SAN DIEGO, SAN DIEGO COUNTY.			
Bay City Building and Loan Association	July 1, 1924	1925	L.V., 1900
Community Building and Loan Association	April 23, 1920	1921	
San Diego Building and Loan Association	July 14, 1885	1894	
San Diego Savings and Loan Association	Nov. 11, 1887	1894	
Silver Gate Building and Loan Association	May 22, 1890	1894	
SAN FRANCISCO, SAN FRANCISCO COUNTY.			
Acme Building and Loan Association	Mar. 14, 1891	1894	L.V., 1910
Aetna Mutual Building and Loan Association	May 19, 1893	1894	L.V., 1907
Alliance Building and Loan Association	Oct. 14, 1890	1894	L.V., 1907
Alto Building and Loan Association	Feb. 1891	1894	L.V., 1906
Argonaut Mutual Building and Loan Association	Jan. 31, 1891	1894	D.11, 1920
Atlas Building and Loan Association	Oct. 14, 1890	1894	L.V., 1905
Bankers Loan and Trust Company	June 22, 1900	1905	A.11, 1906
Bay City Building and Loan Association	May 9, 1889	1894	D.12, 1920
Bay View Building and Loan Association	Nov. 18, 1911	1912	
Borrowers Mutual Building and Loan Association	Feb. 13, 1896	1897	L.V., 1900
California Guarantee Investment Company	Aug. 2, 1890	1894	L.V., 1903
California Home Building-Loan Company	June 28, 1889	1897	
California Mutual Savings Fund, Loan and Building Association	Mar. 26, 1887	1894	
Capital Building and Loan Association	June 1890	1894	L.V., 1905
Central Mutual Building and Loan Association	April 15, 1907	1909	L.V., 1909
Citizens Building and Loan Association	Jan. 14, 1885	1894	
City Building and Loan Association	Mar. 26, 1891	1894	D.3, 1911
Columbia Building and Loan Association	May 2, 1890	1894	L.V., 1907
Commercial Building and Loan Association	Dec. 21, 1886	1894	D.4., 1905
Commonwealth Mutual Building and Loan Association	July 26, 1889	1894	A.9, 1904
Continental Building and Loan Association	July 17, 1889	1894	L.B., 1915
Cooperative Mutual Building and Loan Association	Sept. 16, 1892	1894	L.V., 1899
Cosmos Loan Association	April 30, 1890	1894	L.V., 1903
Economy Building and Loan Association	Dec. 31, 1889	1894	D.5, 1909
Eintracht Spar and Ban Verein	July 12, 1884	1894	C.3, 1906
El Dorado Loan Association	Mar. 14, 1890	1894	L.V., 1907
Empire Building and Loan Association	Aug. 24, 1889	1894	
Enterprise Mutual Building and Loan Association	Mar. 2, 1891	1894	L.V., 1898
Equitable Building and Loan Association	Dec. 7, 1908	1910	C.5, 1909
Equitable Mutual Building and Loan Association	Oct. 27, 1885	1894	L.V., 1896
Eureka Building and Loan Association	Nov. 1890	1894	
Eureka Loan Association	May 16, 1889	1894	L.V., 1902
Excelsior Loan Association	Jan. 3, 1889	1894	L.V., 1905
Fairmont Loan Association	Mar. 2, 1891	1894	L.V., 1916
Federal Safe Deposit Company	Dec. 16, 1904	1905	L.V., 1906
Fidelity Building and Loan Association	Mar. 19, 1887	1894	
Franklin Mutual Building and Loan Association	Oct. 22, 1906	1907	
Franklin Savings and Building Association	Nov. 18, 1875	1894	L.V., 1907
Germania Building and Loan Association	June 6, 1889	1894	L.V., 1912
Globe Mutual Building and Loan Association	Mar. 30, 1898	1899	
Golden Gate Mutual Building and Loan Association	Aug. 31, 1892	1894	L.V., 1901
Golden Rule Building and Loan Association	May 17, 1892	1894	L.V., 1904
Golden West Building and Loan Association	Mar. 23, 1890	1894	L.V., 1906
Granite Mutual Building and Loan Association	Aug. 18, 1890	1894	L.V., 1907
Guardian Loan Association	April 18, 1890	1894	L.V., 1904
Home Investment Association	Mar. 22, 1890	1894	C.4, 1903
Home Mutual Building and Loan Association	Dec. 2, 1885	1894	B.4, 1907
Home Mutual Deposit Loan Company	Dec. 2, 1885	1894	
Homeseekers Loan Association	Sept. 30, 1890	1894	L.V., 1901
Householders Building and Loan Association	Oct. 5, 1889	1894	D.6, 1909
Humboldt Building and Loan Association	Sept. 26, 1890	1894	L.V., 1911
Industrial Building-Loan Association	Feb. 25, 1925	1925	
Inter Nos Building and Loan Association	May 27, 1889	1894	L.V., 1907
Investors Home Mutual Building and Loan Association	Jan. 24, 1896	No. Rep.	L.V., 1897
Italian Swiss Mutual Loan Association	April 1, 1887	1894	L.V., 1912
Mechanics Building and Loan Association	Jan. 6, 1891	1894	
Merchants Loan Association	June 21, 1889	1894	L.V., 1910
Metropolitan Guarantee Building-Loan Association	Dec. 18, 1924	1925	
Metropolitan Mutual Building and Loan Association	April 25, 1895	Never operated	
Mission Building and Loan Association	Oct. 5, 1923	1924	
Mission Home and Loan Association	Mar. 12, 1889	1894	L.V., 1915
Mission Improved Building and Loan Association	Jan. 22, 1902	1903	A.10, 1907
Monarch Mutual Building and Loan Association	May 19, 1891	1894	L.V., 1910
Mutual Savings Fund, Loan and Building Association	June 4, 1883	1894	L.V., 1903

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.
Continued.

	Organized	First report	Closed
SAN FRANCISCO, SAN FRANCISCO COUNTY—Continued.			
National Home and Loan Association.....	Nov. 5, 1885	1894	L.V., 1904
Northern California Building and Loan Association.....	Oct. 2, 1911	1912	
Occidental Loan Association.....	Aug. 25, 1885	1894	
Pacific Coast Loan Association.....	Oct. 3, 1893	1894	L.V., 1905
Pacific Coast Savings Society.....	Jan. 26, 1891	1894	L.R., 1905
Pacific Loan Association.....	Dec. 3, 1884	1894	D.13, 1920
Pacific Mutual Building and Loan Association.....	Aug. 21, 1891	1894	L.V., 1900
Pacific States Savings and Loan Association.....	June 14, 1889	1894	
Phoenix Savings Building and Loan Association.....	Nov. 17, 1889	1894	E.1, 1905
Progress Mutual Loan Association.....	Dec. 31, 1894	1895	
Provident Mutual Loan Association.....	Sept. 20, 1887	1894	
Prudence Building and Loan Association.....	May 19, 1891	1894	A.11, 1913
Renters Cooperative Investment Company.....	Nov. 24, 1890	1894	E.2, 1906
Republic Savings, Building and Loan Association of California.....	Oct. 11, 1889	1894	B.5, 1900
Richmond Mutual Building and Loan Association.....	July 2, 1897	1898	L.V., 1907
Safety Mutual Building and Loan Association.....	May 12, 1894	1895	D.7, 1912
San Francisco Building and Loan Association.....	April 30, 1923	1923	
San Francisco Home Mutual Loan Association.....	Nov. 8, 1890	1894	L.V., 1911
San Francisco Mutual Loan Association.....	Oct. 28, 1882	1894	L.V., 1911
San Francisco and Oakland Mutual Loan Association.....	Jan. 2, 1889	1894	L.V., 1911
Security Loan Association.....	April 19, 1888	1894	L.V., 1900
Standard Building and Loan Association.....	Oct. 24, 1924	1925	
Standard Loan and Trust Company.....	Jan. 14, 1903	1905	A.12, 1906
State Building and Loan Corporation.....	Oct. 16, 1916	No. Rep.	E.4, 1917
State Rural Credit Association.....	Jan. 20, 1916	1916	E.3, 1916
Sterling Building and Loan Association.....	July 16, 1911	1913	L.V., 1913
Sun Mutual Building and Loan Association.....	Aug. 1, 1894	No. Rep.	D.8, 1895
Triumph Building and Loan Association.....	Jan. 30, 1891	1894	L.V., 1907
Union Building and Loan Association.....	May 6, 1881	1894	D.14, 1920
Union Building and Loan Association.....	Jan. 22, 1924	1925	
Visitation Home Building and Loan Association.....	Jan. 12, 1909	1910	L.V., 1912
West Shore Mutual Loan Association.....	Aug. 4, 1890	1894	L.V., 1910
Western Loan Association.....	Nov. 12, 1886	1894	
Yerba Buena Mutual Building and Loan Association.....	May 2, 1891	1894	L.V., 1900
SAN JOSE, SANTA CLARA COUNTY.			
California Mutual Building and Loan Association.....	Mar. 12, 1889	1894	
Guaranty Building and Loan Association.....	June 2, 1919	1920	
Home Owners Building and Loan Association.....	Oct. 31, 1919	1920	
Mutual Building and Loan Association of San Jose and College Park.....	Mar. 12, 1889	1894	B.7, 1924
Nucleus Building and Loan Association.....	Mar. 26, 1889	1894	
San Jose Building and Loan Association.....	June 30, 1885	1894	
Surety Building and Loan Association.....	Jan. 20, 1926	1926	
SAN LUIS OBISPO, SAN LUIS OBISPO COUNTY.			
San Luis Building and Loan Association.....	Mar. 1, 1888	1894	
SAN MATEO, SAN MATEO COUNTY.			
Peninsula Building and Loan Association.....	Nov. 24, 1922	1923	
San Mateo Mutual Building and Loan Association.....	Jan. 2, 1896	1897	
SAN PEDRO, LOS ANGELES COUNTY.			
Harbor Mutual Loan Association.....	July 26, 1920	1921	L.V., 1922
San Pedro Building and Loan Association.....	May 3, 1926	1926	
SAN RAFAEL, MARIN COUNTY.			
Marin County Mutual Building and Loan Association.....	July 19, 1886	1894	
SANTA ANA, ORANGE COUNTY.			
Home Mutual Building and Loan Association.....	April 1, 1893	1894	
Orange County Mutual Building and Loan Association.....	Mar. 7, 1901	1903	L.C., 1913
Santa Ana Building and Loan Association.....	Mar. 28, 1923	1923	
SANTA BARBARA, SANTA BARBARA COUNTY.			
City Building and Loan Association.....	Oct. 21, 1924	1925	
Loan and Building Association.....	May 23, 1887	1894	
Santa Barbara Mutual Building and Loan Association.....	May 20, 1901	1902	
SANTA CLARA, SANTA CLARA COUNTY.			
Santa Clara Building and Loan Association.....	Mar. 15, 1889	1894	
SANTA CRUZ, SANTA CRUZ COUNTY.			
Santa Cruz County Building and Loan Association.....	May 20, 1908	1909	
SANTA MONICA, LOS ANGELES COUNTY.			
Bay Cities Guaranty Building-Loan Association.....	May 27, 1921	1922	
SANTA PAULA, VENTURA COUNTY.			
Santa Paula Building and Loan Association.....	April 21, 1890	1894	

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1926, INCLUSIVE.
Continued.

	Organized	First report	Closed
SANTA ROSA, SONOMA COUNTY. Santa Rosa Building and Loan Association.....	Oct. 3, 1888	1894	
SAUSALITO, MARIN COUNTY. Sausalito Mutual Loan Association.....	Dec. 20, 1887	1894	
STOCKTON, SAN JOAQUIN COUNTY. San Joaquin Valley Building and Loan Association.....	June 17, 1889	1894	
Security Building-Loan Association.....	Oct. 25, 1912	1913	
State Building and Loan Association.....	Nov. 10, 1922	1923	
Stockton Land, Loan and Building Association.....	Jan. 3, 1887	1894	
SUNNYVALE, SANTA CLARA COUNTY. Sunnyvale Guaranty, Loan and Investment Company.....	Aug. 19, 1908	1909	L.V., 1911
SUSANVILLE, LASSEN COUNTY. Honey Lake Building and Loan Association.....	Nov. 29, 1919	1920	L.V., 1923
TIBURON, MARIN COUNTY. Northwestern Building and Loan Association.....	May 21, 1923	1924	
TORRANCE, LOS ANGELES COUNTY. Torrance Mutual Building and Loan Association.....	Sept. 25, 1922	1923	
TULARE, TULARE COUNTY. Guarantee Building and Loan Association.....	Jan. 20, 1923	1924	
Tulare Building and Loan Association.....	Jan. 1889	1894	
TURLOCK, STANISLAUS COUNTY. Turlock Building and Loan Association.....	Nov. 29, 1911	No bus.	L.V., 1912
UKIAH, MENDOCINO COUNTY. Ukiah Mutual Building and Loan Association.....	May 1, 1894	1895	L.V., 1904
UPLAND, SAN BERNARDINO COUNTY. Magnolia Mutual Building and Loan Association.....	Sept. 24, 1901	1902	
VALLEJO, SOLANO COUNTY. Vallejo Building and Loan Association.....	Oct. 26, 1911	1912	L.V., 1919
VAN NUYS, LOS ANGELES COUNTY. Provident Building-Loan Association.....	May 1, 1925	1925	
Van Nuys Building and Loan Association.....	Aug. 30, 1925	1926	
VENTURA, VENTURA COUNTY. Ventura Building and Loan Association.....	June 24, 1920	1921	
Ventura Mutual Building and Loan Association.....	Feb. 1, 1897	1898	L.V., 1902
VISALIA, TULARE COUNTY. Visalia Building and Loan Association.....	Jan. 5, 1887	1894	
WATSONVILLE, SANTA CRUZ COUNTY. Watsonville Building and Loan Association.....	Sept. 18, 1925	1926	
Watsonville Mutual Building and Loan Association.....	April 14, 1897	1898	L.V., 1901
WHITTIER, LOS ANGELES COUNTY. Mutual Building and Loan Association.....	April 19, 1920	1921	
Whittier Building and Loan Association.....	Oct. 25, 1920	1921	
WILMINGTON, LOS ANGELES COUNTY. Harbor Building and Loan Association.....	Aug. 18, 1922	1924	
Wilmington Mutual Building and Loan Association.....	Sept. 23, 1920	1921	
WOODLAND, YOLO COUNTY. Woodland Building and Loan Association.....	June 8, 1886	1894	L.V., 1900
Northern California Building and Loan Association.....	Oct. 2, 1911	1912	C.7., 1920

EXPLANATION KEY TO REFERENCES UNDER "CLOSED" COLUMN.

- L.V. Liquidated voluntarily.
- L.R. Liquidated by receiver.
- L.C. Liquidated by commissioner.
- I.B. In liquidation by trustee in bankruptcy.
- I.C. In liquidation by commissioner since 1917.
- I.V. In liquidation, voluntary.
- I.R. In liquidation by receiver.
- A. 1. Absorbed by Globe Mutual Building and Loan Association, S. F., July, 1908.
- A. 2. Absorbed by Continental Building and Loan Association, San Francisco.
- A. 3. Absorbed by Los Angeles Building and Loan Association, L. A., Dec., 1901.
- A. 4. Absorbed by Mechanics Mut. Building and Loan Association, L. A., Sept., 1895.
- A. 5. Absorbed by Fidelity Savings and Loan Association, Los Angeles, Feb., 1914.
- A. 6. Absorbed by California Home Building-Loan Company, San Francisco, 1913.
- A. 7. Absorbed by California Security Loan Corporation, Pasadena, 1916.
- A. 8. Absorbed by National Building and Loan Association, Los Angeles, 1896.
- A. 9. Absorbed by Standard Loan and Trust Company, San Francisco, 1904.
- A. 10. Absorbed by Householder Building and Loan Association, S. F., Dec., 1907.
- A. 11. Absorbed by California Home Building and Loan Company, S. F., May, 1913.
- A. 12. Absorbed by Renters Cooperative Investment Company, San Francisco, 1916.
- A. 13. Absorbed by State Mutual Building and Loan Association, Los Angeles, 1904.
- A. 14. Absorbed by State Savings and Commercial Bank, San Francisco, 1906.
- B. 1. Name changed to State Mutual Building and Loan Association, 1896.
- B. 2. Name changed to Pasadena Building and Loan Association, April, 1914.
- B. 3. Name changed to State of California Mutual Building and Loan Association.
- B. 4. Name changed to Home Mutual Deposit Loan Company, 1907.
- B. 5. Name changed to Phoenix Savings Building and Loan Association, 1900.
- B. 6. Name changed to Home Building and Loan Association, 1922.
- B. 7. Name changed to California Mutual Building and Loan Association, 1924.
- B. 8. Name changed to Redlands Building and Loan Association, 1923.
- B. 9. Name changed to Oakland Guarantee Building and Loan Association, 1924.
- C. 1. Removed to San Diego, in liquidation by receiver.
- C. 2. Removed to Los Angeles in 1898.
- C. 3. Removed to Berkeley, name changed to Berkeley Loan and Security Company.
- C. 4. Removed to Redlands, 1903.
- C. 5. Removed to Berkeley, 1909.
- C. 6. Removed to Oakland, 1917; name changed to Cal. Home Investment Assn.
- C. 7. Removed to San Francisco in 1910.
- D. 1. Consolidated with "Home Security" of Oakland, and name changed to Alameda County Loan Association.
- D. 2. Consolidated with "Alameda Building and Loan Association," and name changed to Alameda County Loan Association.
- D. 3. Consolidated with "Prudence Building and Loan Association," S. F., 1911.
- D. 4. Consolidated with "Home Mutual Building and Loan Association," S. F., 1905.
- D. 5. Consolidated with "Safety Mutual Building and Loan Assn.," S. F., 1909.
- D. 6. Consolidated with "Safety Mutual Building and Loan Assn.," S. F., 1909.
- D. 7. Consolidated with "Citizens Building and Loan Association," S. F., 1912.
- D. 8. Consolidated with "Triumph Loan Association," San Francisco, 1895.
- D. 9. Consolidated with "Equitable Building and Loan Assn.," Berkeley, 1912.
- D. 10. Consolidated with "Southern California Loan Association," L. A., 1921.
- D. 11. Consolidated with "Occidental Loan Association," San Francisco, 1920.
- D. 12. Consolidated with "Western Loan Association," San Francisco, 1920.
- D. 13. Consolidated with "Occidental Loan Association," San Francisco, 1920.
- D. 14. Consolidated with "Western Loan Association," San Francisco, 1920.
- D. 15. Consolidated with "Angelus Building and Loan Association," L. A., 1924.
- E. 1. Secured a banking license by permission of Attorney General, 1905.
- E. 2. Secured a banking license by permission of Attorney General, 1905.
- E. 3. Transferred business to State Building and Loan Corporation, S. F., 1916.
- E. 4. Transferred business to Security Savings and Loan Assn., Reno, Nev., 1917.

APPENDIX (C)

Detailed Statement of the Condition

OF THE

Building and Loan Associations

OF THE

State of California

(Including one Foreign Association)

**As Compiled from the Reports to the Commissioner during the Fiscal
Year Ended June 30, 1926.**

ARRANGED ALPHABETICALLY BY CITIES, TOWNS AND NAMES

No. 1—ALAMEDA.

CENTRAL LOAN ASSOCIATION.

P. O. address, Central Avenue and Park Street, Alameda.

Incorporated July 29, 1909. Fiscal year ended June 30, 1926.

Officers—F. N. Delanoy, President; Frederick Maurer, Vice President; J. L. Delanoy, Secretary.

Directors—F. N. Delanoy, Frederick Maurer, J. D. Rhoades, M. Stafford, H. D. Schultz, H. Rosenthal, J. A. Powell, R. V. Powell, E. A. Randlett, Frank W. Hally, J. L. Delanoy.

No. of series, none. No. of members and investors, 1630. No. of shares, 22,697.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,809,257 42	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc. -----	11,096 00	Guarantee stock, surplus reserve -----	14,000 00
Cash in office and bank----	41,208 20	Installment shares, dues----	1,097,060 57
Real estate, office building----	56,263 20	Installment shares, profits----	145,194 52
Other real estate owned-----	2,565 29	Investment certificates, prin- cipal -----	416,756 95
Advances, ledger accounts----	4,890 00	Investment certificates, interest unpaid-----	56,378 77
		Reserve and undivided profits -----	21,031 59
		Loans due and incomplete--	74,857 71
Total assets-----	\$1,925,280 11	Total liabilities-----	\$1,925,280 11

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$41,483 50	Loans on real estate, shares, etc. -----	\$893,750 85
Guarantee stock-----	59,900 00	Dividends on guarantee stock -----	9,557 68
Installment shares, dues----	877,232 89	Dues repaid, installment shares -----	551,217 45
Investment certificates----	198,258 19	Profits repaid, installment shares -----	28,886 35
Interest-----	119,469 60	Investment certificates, prin- cipal -----	142,999 29
Loans repaid-----	407,364 95	Investment certificates, interest -----	13,742 72
Advances, ledger accounts--	7,108 09	Advances, ledger accounts--	7,108 09
All other receipts-----	263 57	Real estate acquired-----	3,337 81
		Salaries -----	7,725 00
		Taxes -----	2,292 98
		Other expenses-----	9,254 37
		Balance, cash in office and bank -----	41,208 20
Total receipts-----	\$1,711,080 79	Total disbursements--	\$1,711,080 79

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

COLUMBIAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 801-2 Ray Building, Oakland.

Incorporated July 18, 1893. Fiscal term ended June 30, 1926.

Officers—Robt. R. Yates, President; Herbert D. Clark, Vice President; W. M. McKean, Vice President; Earl D. White, Attorney, R. R. Read, Secretary.

Directors—Robt. R. Yates, Herbert D. Clark, W. M. McKean, S. E. Biddle, R. A. Newell, J. B. McCargar, Wm. M. Butters, F. C. Stratford, R. R. Read.

No. of series, 23. No. of members and investors, 223. No. of shares, 3333.

ASSETS.		LIABILITIES.	
Loans, on real estate, shares, etc. -----	\$211,804 30	Installment shares, dues---	\$144,333 00
Arrearages on dues, interest, etc. -----	406 14	Installment shares, profits---	33,831 24
Cash in office and bank-----	11,228 21	Advance payments-----	5,149 96
Advances, ledger accounts---	2,093 73	Overdrafts and bills payable	34,743 73
		Reserve and undivided profits -----	5,507 13
		Loans due and incomplete---	1,967 32
Total assets-----	\$225,532 38	Total liabilities-----	\$225,532 38

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$12,261 75	Overdrafts and bills payable	\$38,988 00
Installment shares, dues---	74,290 84	Loans on real estate, shares, etc. -----	98,209 75
Interest -----	30,015 41	Interest paid-----	2,233 30
Fines -----	19 52	Dues repaid, installment shares -----	68,852 91
Fees -----	20 00	Profits repaid, installment shares -----	21,365 96
Loans repaid-----	104,791 80	Advances, ledger accounts---	1,701 06
Overdrafts and bills payable	25,346 27	Real estate acquired-----	15,000 00
Advances, ledger accounts---	2,123 29	Salaries -----	4,680 00
Real estate sold-----	15,000 00	Taxes -----	332 63
All other receipts-----	1,416 19	Other expenses-----	1,714 25
		All other disbursements---	979 00
		Balance, cash in office and bank -----	11,228 21
Total receipts-----	\$265,285 07	Total disbursements--	\$265,285 07

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
54-----	125	\$125 00	\$173 47	\$168 63
56-----	113	113 00	151 82	147 84
58-----	101	101 00	131 47	129 43
60-----	89	89 00	112 27	109 95
62-----	77	77 00	94 16	92 45
64-----	65	65 00	77 06	75 86
66-----	53	53 00	60 91	60 12
68-----	41	41 00	45 76	45 29
70-----	29	29 00	31 30	31 07
72-----	17	17 00	17 79	17 71
74-----	5	5 00	5 07	5 06

No. 3—ALHAMBRA

ALHAMBRA BUILDING AND LOAN ASSOCIATION.

P. O. address, 200 W. Main Street, Alhambra.

Incorporated June 25, 1921. Fiscal year ended June 30, 1926.

Officers—Frank T. Olson, President; B. N. Marriott, First Vice President; Dr. L. A. Merritt, Second Vice President; B. F. Bishop, Treasurer, W. M. Northrup, Attorney, J. Homer Hough, Secretary.

Directors—Frank T. Olson, B. N. Marriott, Dr. L. A. Merritt, B. F. Bishop, Wm. M. Northrup, Scott M. Adams, Charles Emory Barber, Elmer Burlingame, J. Homer Hough.

No. of series, none. No. of members and investors, 455. No. of shares, 5275.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$454,288 98	Guarantee stock, capital-----	\$100,000 00
Cash in office and bank-----	15,141 41	Guarantee stock, surplus reserve-----	7,603 40
Real estate, office building-----	106,394 73	Installment shares, dues-----	44,526 55
Furniture and fixtures-----	6,700 04	Installment shares, profits-----	3,967 86
Advances, ledger accounts-----	264 39	Investment certificates, principal-----	270,458 19
Other assets-----	4,546 46	Investment certificates, interest unpaid-----	5,358 38
		Overdrafts and bills payable-----	120,000 00
		Reserve and undivided profits-----	5,078 05
		Loans due and incomplete-----	18,758 83
		Sundry ledger accounts-----	3,745 64
		All other liabilities-----	7,839 11
Total assets-----	\$587,336 01	Total liabilities-----	\$587,336 01
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$11,537 10	Overdrafts and bills payable	\$75,000 00
Guarantee stock-----	11,475 00	Loans on real estate, shares, etc.-----	224,611 62
Guarantee stock premium--	750 00	Interest paid-----	6,282 78
Installment shares, dues--	29,682 49	Dividends on guarantee stock-----	6,531 86
Investment certificates--	746,964 44	Dues repaid, installment shares-----	5,358 44
Interest-----	35,140 97	Profits repaid, installment shares-----	239 26
Premiums-----	7,219 25	Investment certificates, principal-----	596,492 74
Loans repaid-----	90,284 08	Investment certificates, interest-----	5,694 33
Overdrafts and bills payable	120,000 00	Advances, ledger accounts--	231,912 91
Advances, ledger accounts--	232,060 25	Real estate acquired-----	106,394 73
Bonds sold-----	2,500 00	Bonds purchased-----	2,500 00
Rents-----	6,642 50	Salaries-----	8,019 95
All other receipts-----	236 00	Taxes-----	1,883 64
		Other expenses-----	7,876 53
		All other disbursements-----	551 88
		Balance, cash in office and bank-----	15,141 41
Total receipts-----	\$1,294,492 08	Total disbursements--	\$1,294,492 08

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 4—ANAHEIM.

ANAHEIM BUILDING AND LOAN ASSOCIATION.

P. O. address, 114 North Lemon Street, Anaheim.

Incorporated June 20, 1921. Fiscal year ended December 31, 1925.

Officers—William Stark, President; Wm. Falkenstein, F. A. Yungbluth, Vice Presidents; S. P. Seiersen, Secretary.

Directors—William Stark, Wm. Falkenstein, F. A. Yungbluth, A. H. Domann, O. A. Ingram, C. S. O'Toole, S. P. Seiersen.

No. of series, none. No of members and investors, 250. No. of shares, 2747.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$286,023 88	Guarantee stock, capital.---	\$64,800 00
Cash in office and bank.---	7,251 67	Guarantee stock, surplus reserve-----	1,312 00
Furniture and fixtures.---	304 53	Installment shares, dues.---	13,580 66
Bonds owned.-----	100 00	Installment shares, profits.---	808 89
		Paid-up and prepaid shares, principal-----	3,600 00
		Paid-up and prepaid shares, dividends unpaid.-----	108 00
		Investment certificates, principal-----	196,756 93
		Investment certificates, interest unpaid.-----	5,931 54
		Reserve and undivided profits-----	293 85
		Loans due and incomplete.---	3,780 57
		Sundry ledger accounts.---	131 88
		All other liabilities.-----	2,575 76
Total assets.-----	\$293,680 08	Total liabilities.-----	\$293,680 08

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report --	\$14,051 36	Loans on real estate, shares, etc.-----	\$160,799 40
Guarantee stock-----	12,300 00	Dividends on guarantee stock-----	4,779 60
Guarantee stock premium.---	1,341 32	Dues repaid, installment shares-----	1,201 50
Installment shares, dues.---	8,415 25	Profits repaid, installment shares-----	503 86
Paid-up and prepaid shares, dues-----	500 00	Paid-up and prepaid shares, capital-----	15,900 00
Investment certificates.---	118,058 67	Paid-up and prepaid shares, dividends-----	430 50
Interest-----	20,221 18	Investment certificates, principal-----	40,846 54
Fines-----	69 00	Investment certificates interest-----	10,603 37
Fees-----	279 23	Advances, ledger accounts.---	1,833 19
Loans repaid.-----	72,200 85	Bonds purchased.-----	100 00
Advances, ledger accounts.---	990 53	Salaries-----	2,637 50
		Taxes-----	230 10
		Other expenses.-----	1,302 11
		All other disbursements.---	8 65
		Balance, cash in office and bank-----	7,251 67
Total receipts-----	\$248,427 39	Total disbursements.---	\$248,427 39

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7.20 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus 6 per cent for average time.

No. 5—ANAHEIM.

SAVINGS, LOAN AND BUILDING ASSOCIATION.

P. O. address, 116 South Los Angeles Street, Anaheim.

Incorporated January 8, 1889. Fiscal year ended April 30, 1926.

Officers—Chas. F. Grim, President; H. H. Benjamin, Vice President; Leonard Evans, Attorney; Fred A. Backs, Jr., Secretary.

Directors—Chas. F. Grim, H. H. Benjamin, Herman Stern, H. A. Dickel, Wm. F. Wallop, A. E. Schumacher, Henry M. Adams, August Backs, J. F. Ahlborn, Elmer E. Bruce, Fred A. Backs, Jr.

No. of series, 11. No. of members and investors, 951. No. of shares, 19800.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,306,598 00	Installment shares, dues ---	\$438,246 00
Arrearages on dues, interest, etc. -----	9,001 95	Installment shares, profits ---	108,077 65
Cash in office and bank ---	61,559 78	Investment notes, principal ---	788,020 00
Furniture and fixtures ---	1,000 00	Advance payments -----	575 65
Advances, ledger accounts ---	1,213 25	Reserve and undivided profits -----	29,230 74
Total assets -----	\$1,379,372 98	Loans due and incomplete ---	15,222 94
		Total liabilities -----	\$1,379,372 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$70,895 19	Loans on real estate, shares, etc. -----	\$369,994 11
Installment shares, dues ---	118,064 00	Interest paid -----	27 45
Investment notes -----	461,308 00	Dues repaid, installment shares -----	25,677 50
Interest -----	94,586 54	Profits repaid, installment shares -----	6,530 81
Fines -----	323 50	Investment notes, principal ---	341,548 00
Fees -----	141 00	Investment notes, interest ---	44,560 57
Loans repaid -----	115,395 00	Advances, ledger accounts ---	986 30
Advances, ledger accounts ---	148 31	Salaries -----	7,332 50
Bonds sold -----	101 00	Taxes -----	1,043 09
		Other expenses -----	1,856 40
		All other disbursements, office fixtures, etc. -----	746 03
		Balance, cash in office and bank -----	61,559 78
Total receipts -----	\$861,862 54	Total disbursements ---	\$861,862 54

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
28 -----	120	\$60 00	\$90 11	\$85 60
29 -----	108	54 00	77 86	73 09
30 -----	96	48 00	66 47	61 85
31 -----	84	42 00	55 82	51 67
32 -----	72	36 00	45 93	42 45
33 -----	60	30 00	36 73	34 04
34 -----	48	24 00	28 21	26 10
35 -----	36	18 00	20 32	18 93
36 -----	24	12 00	13 02	12 20
37 -----	12	6 00	6 26	6 03

KERN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care First Bank of Kern, Bakersfield.

Incorporated July 29, 1901. Fiscal year ended December 31, 1925.

Officers—J. F. Dugan, President; A. W. Marion, Vice President; C. L. Claffin, Attorney; A. S. Crites, Secretary-Treasurer.

Directors—J. F. Dugan, A. W. Marion, M. H. Warren, A. J. Woody, E. C. O'Boyle, A. S. Crites, E. B. Duncan.

No. of series, none. No. of members and investors, 964. No. of shares, 17907.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$898,634 13	Installment shares, dues ----	\$282,109 79
Arrearages on dues, interest, etc. -----	6,209 96	Installment shares, profits --	171,606 96
Cash in office and bank ----	36,316 49	Paid-up and prepaid shares, principal -----	397,250 00
Other real estate owned ----	1,619 13	Overdrafts and bills payable	50,000 00
Advances, ledger accounts --	4,324 28	Reserve and undivided profits -----	36,238 23
Other assets -----	1,213 32	Loans due and incomplete --	11,112 33
Total assets -----	\$948,317 31	Total liabilities -----	\$948,317 31

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$8,785 53	Overdrafts and bills payable	\$40,000 00
Installment shares, dues ----	219,783 56	Loans on real estate, shares, etc. -----	313,514 04
Paid-up and prepaid shares, dues -----	108,350 00	Interest paid -----	2,970 76
Interest -----	88,814 10	Dues repaid, installment shares -----	212,774 05
Fines -----	22 04	Profits repaid, installment shares -----	12,607 95
Loans repaid -----	180,305 03	Paid-up and prepaid shares, capital -----	40,800 00
Overdrafts and bills payable	90,000 00	Paid-up and prepaid shares, dividends -----	22,546 75
Advances, ledger accounts --	374 29	Advances, ledger accounts --	2,606 83
All other receipts, refund ---	176 67	Real estate acquired -----	1,619 13
Total receipts -----	\$696,613 22	Salaries -----	4,980 00
		Taxes -----	763 75
		Other expenses -----	3,900 21
		All other disbursements ---	1,213 32
		Balance, cash in office and bank -----	36,316 49
		Total disbursements --	\$696,613 22

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 7—BAKERSFIELD.

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1520 Nineteenth Street, Bakersfield.

Incorporated January 21, 1892. Fiscal year ended January 31, 1926.

Officers—H. I. Tupman, President; A. D. M. Osborne, Vice President; C. V. Anderson, Attorney, L. S. Robinson, Secretary-Treasurer.

Directors—H. I. Tupman, A. D. M. Osborne, E. W. Spiers, C. W. Robinson, W. W. Colm.

No. of series, 13. No. of members and investors, 124. No. of shares, 2998.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$169,975 00	Installment shares, dues----	\$54,623 10
Arrearages on dues, interest, etc. -----	318 66	Installment shares, profits--	16,156 15
Cash in office and bank----	3,708 21	Paid-up and prepaid shares, principal -----	60,800 00
Advances, ledger accounts--	350 00	Overdrafts and bills payable	27,000 00
		Reserve and undivided profits -----	15,772 62
Total assets-----	\$174,351 87	Total liabilities-----	\$174,351 87

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$3,512 22	Overdrafts and bills payable	\$59,500 00
Installment shares, dues----	22,879 60	Loans on real estate, shares, etc. -----	47,241 21
Paid-up and prepaid shares, dues -----	12,200 00	Interest paid-----	1,811 64
Interest -----	17,709 66	Dues repaid, installment shares -----	20,519 10
Fines -----	221 60	Profits repaid, installment shares -----	8,234 24
Fees -----	1 00	Paid-up and prepaid shares, capital -----	5,500 00
Loans repaid-----	43,445 00	Paid-up and prepaid shares, dividends -----	3,712 00
Overdrafts and bills payable	53,000 00	Salaries -----	2,170 00
		Taxes -----	153 38
		Other expenses-----	419 30
		Balance, cash in office and bank -----	3,708 21
Total receipts-----	\$152,969 08	Total disbursements--	\$152,969 08

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE,

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 15 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws,

No. 8—BERKELEY.

BERKELEY GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 2045 Shattuck Avenue, Berkeley.

Incorporated December 16, 1922. Fiscal year ended December 31, 1925.

Officers—Perry T. Tompkins, President; C. C. Young and Lester W. Hink, Vice Presidents; J. S. Hutchinson, Attorney; Frederick R. Peake, Secretary.

Directors—Perry T. Tompkins, C. C. Young, L. W. Hink, Chester H. Rowell, Duncan McDuffie, Edward M. Marquis, Warren Olney, Jr., Robert G. Sproul, J. S. Hutchinson.

No. of series, none. No. of members and investors, 1457. No. of shares, 2875.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,754,846 82	Guarantee stock, capital-----	\$124,400 00
Arrearages on dues, interest, etc.-----	89 59	Guarantee stock, surplus reserve-----	20,195 00
Cash in office and bank-----	42,727 56	Installment shares, dues-----	3,782 05
Furniture and fixtures-----	1,181 35	Installment shares, profits-----	481 07
Other assets-----	106 67	Paid-up and prepaid shares, principal-----	2,000 00
		Paid-up and prepaid shares, dividends unpaid-----	180 00
		Investment certificates, principal-----	1,336,270 67
		Investment certificates, interest unpaid-----	78,748 81
		Overdrafts and bills payable-----	60,000 00
		Reserve and undivided profits-----	5,678 40
		Loans due and incomplete-----	142,781 70
		Sundry ledger accounts-----	24,434 29
Total assets-----	\$1,798,951 99	Total liabilities-----	\$1,798,951 99

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$26,868 76	Overdrafts and bills payable	\$199,500 00
Guarantee stock-----	24,400 00	Loans on real estate, shares, etc.-----	1,744,761 41
Installment shares, dues-----	4,542 43	Interest paid-----	1,393 36
Investment certificates-----	1,531,871 80	Dividends on guarantee stock-----	7,236 35
Interest-----	104,152 09	Dues repaid, installment shares-----	14,101 69
Loans repaid-----	1,057,865 71	Profits repaid, installment shares-----	1,041 33
Overdrafts and bills payable	234,500 00	Paid-up and prepaid shares, capital-----	1,000 00
Advances, ledger accounts--	18,065 36	Paid-up and prepaid shares, dividends-----	108 62
		Investment certificates, principal-----	956,301 79
		Investment certificates, interest-----	13,067 46
		Salaries-----	6,870 00
		Taxes-----	1,889 05
		Other expenses-----	11,379 50
		All other disbursements-----	888 03
		Balance, cash in office and bank-----	42,727 56
Total receipts-----	\$3,002,266 15	Total disbursements-----	\$3,002,266 15

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 9—BERKELEY.

FIDELITY GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 2323 Shattuck Avenue, Berkeley.

Incorporated August 17, 1921. Fiscal year ended June 30, 1926.

Officers—Chas. L. McFarland, President; C. W. Savage and W. H. Ratcliff, Jr.,
 Vice Presidents; Clark, Nichols and Eltse, Attorneys; Donald P. Wingate,
 Secretary.

Directors—Chas. L. McFarland, C. W. Savage, W. H. Ratcliff, Everett N. Bee, A.
 Naglee Spruyt, F. Linden Naylor, John W. Havens, John McCarthy, Donald
 P. Wingate.

No. of series, nine. No. of members and investors, 1493. No. of shares, 2919.

ASSETS.

Loans on real estate, shares, etc.-----	\$1,636,083 13
Cash in office and bank-----	73,215 55
Furniture and fixtures-----	637 55
Bonds owned-----	59,228 60
Other assets, building and loan certificates-----	35,028 30

Total assets-----\$1,804,193 13

LIABILITIES.

Guarantee stock, capital---	\$200,000 00
Guarantee stock, surplus reserve-----	16,736 20
Installment shares, dues---	38,467 63
Installment shares, profits---	1,277 91
Paid-up and prepaid shares, principal-----	10,600 00
Paid-up and prepaid shares, dividends unpaid-----	357 86
Investment certificates, prin- cipal-----	1,389,042 67
Investment certificates, interest unpaid-----	40,021 79
Overdrafts and bills payable	31,000 00
Reserve and undivided profits-----	26,641 47
Loans due and incomplete---	41,938 54
Sundry ledger accounts---	8,109 06

Total liabilities-----\$1,804,193 13

RECEIPTS FOR FISCAL YEAR.

Balance from last report---	\$94,606 12
Guarantee stock-----	100,000 00
Installment shares, dues-----	26,941 19
Paid-up and prepaid shares, dues-----	8,700 00
Investment certificates-----	1,745,783 96
Interest-----	125,344 12
Fees-----	2,655 12
Loans repaid-----	602,865 11
Overdrafts and bills payable	563,500 00
Advances, ledger accounts---	9,876 79

Total receipts-----\$3,280,272 41

DISBURSEMENTS FOR FISCAL YEAR.

Overdrafts and bills payable	\$532,500 00
Loans on real estate, shares, etc.-----	1,163,720 00
Interest paid-----	3,261 79
Dividends on guarantee stock-----	8,000 00
Dues repaid, installment shares-----	28,027 66
Profits repaid, installment shares-----	2,467 15
Paid-up and prepaid shares, capital-----	8,200 00
Paid-up and prepaid shares, dividends-----	688 83
Investment certificates, prin- cipal-----	1,366,984 16
Investment certificates, interest-----	32,500 52
Advances, ledger accounts---	33,028 30
Taxes-----	1,070 13
Other expenses-----	26,312 43
All other disbursements---	295 89
Balance, cash in office and bank-----	73,215 55

Total disbursements-----\$3,280,272 41

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, $6\frac{1}{2}$ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SECURITY BOND BUILDING AND LOAN ASSOCIATION.

P. O. address, 2337 Shattuck Avenue, Berkeley.

Incorporated June 5, 1925. Term ended December 31, 1925.

Officers—W. P. Woolsey, President; E. E. Nichols, Vice President; Robert R. Porter, Secretary.

Directors—Chas. E. Dunscomb, E. E. Nichols, Robert R. Porter, F. L. Saylor, W. P. Woolsey.

No. of series, none. No. of members and investors, 433. No. of shares, 216.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$143,794 32	Guarantee stock, capital.---	\$51,049 29
Arrearages on dues, interest, etc. -----	242 92	Guarantee stock, surplus reserve -----	10,090 89
Cash in office and bank.-----	25,576 39	Investment certificates, principal -----	52,758 92
Advances, ledger accounts.---	923 23	Investment certificates, interest unpaid.-----	892 90
Other assets, office supplies.---	1,000 00	Advance payments.-----	15,233 88
		Overdrafts and bills payable	25,000 00
		Reserve and undivided profits, delinquent interest	242 92
		Loans due and incomplete.---	14,883 70
		Sundry ledger accounts.---	416 49
		All other liabilities, dividends, guarantee stock.---	967 87
Total assets.-----	\$171,536 86	Total liabilities.-----	\$171,536 86

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock.-----	\$51,049 29	Overdrafts and bills payable	\$10,000 00
Guarantee stock premium.---	13,490 00	Loans on real estate, shares, etc. -----	175,558 99
Investment certificates.---	99,631 52	Interest paid.-----	20 00
Interest -----	3,242 30	Investment certificates, principal -----	46,872 60
Fees -----	675 36	Advances, ledger accounts.---	2,848 67
Loans repaid.-----	61,882 25	Other expenses.-----	5,436 00
Overdrafts and bills payable	35,000 00	All other disbursements, supplies -----	1,000 00
Advances, ledger accounts.---	2,341 93	Balance, cash in office and bank -----	25,576 39
Total receipts.-----	\$267,312 65	Total disbursements.---	\$267,312 65

INSTALLMENT SHARES AND CERTIFICATES, AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 11—BEVERLY HILLS.

BEVERLY HILLS BUILDING AND LOAN ASSOCIATION.

P. O. address, 1441 Santa Monica Boulevard, Beverly Hills.

Incorporated May 27, 1922. Fiscal year ended June 30, 1926.

Officers—O. N. Beasley, President; H. D. MacKinnon, Vice President; H. C. Clarke, Jr., Secretary.

Directors—O. N. Beasley, H. D. MacKinnon, R. P. Bishop, G. J. Fifield, W. Asa Hudson, C. E. McCartmeny, J. B. Millard, Leland P. Reeder, Thos. S. Spivey.

No. of series, none. No. of members and investors, 397. No. of shares, 1172.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$549,081 88	Guarantee stock, capital-----	\$100,000 00
Cash in office and bank-----	25,663 30	Guarantee stock, surplus reserve-----	10,000 00
Furniture and fixtures-----	514 00	Paid-up and prepaid shares, principal-----	17,200 00
Advances, ledger accounts-----	2,015 00	Paid-up and prepaid shares, dividends unpaid-----	778 54
Bonds owned-----	15,112 50	Investment certificates, principal-----	403,902 86
		Investment certificates, interest unpaid-----	3,691 73
		Advance payments-----	58 30
		Overdrafts and bills payable-----	10,000 00
		Reserve and undivided profits-----	12,574 14
		Loans due and incomplete-----	33,546 86
		Sundry ledger accounts-----	634 25
Total assets-----	\$592,386 68	Total liabilities-----	\$592,386 68

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,975 42	Overdrafts and bills payable	\$75,000 00
Paid-up and prepaid shares, dues-----	4,500 00	Loans on real estate, shares, etc.-----	285,975 25
Investment certificates-----	511,647 10	Interest paid-----	493 17
Interest-----	38,063 87	Dividends on guarantee stock-----	9,000 00
Premiums-----	2,508 00	Paid-up and prepaid shares, capital-----	9,800 00
Fines-----	66 84	Paid-up and prepaid shares, dividends-----	1,316 61
Fees-----	47 00	Investment certificates, principal-----	362,071 91
Loans repaid-----	163,582 04	Investment certificates, interest-----	6,259 03
Overdrafts and bills payable	75,000 00	Advances, ledger accounts-----	35,949 49
Advances, ledger accounts--	33,872 34	Bonds purchased-----	15,112 50
		Salaries-----	3,350 00
		Taxes-----	1,968 98
		Other expenses-----	2,091 74
		All other disbursements, office fixtures-----	210 63
		Balance, cash in office and bank-----	25,663 30
Total receipts-----	\$834,262 61	Total disbursements--	\$834,262 61

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

UNITED BUILDING AND LOAN ASSOCIATION.

P. O. address, 456 N. Beverly Drive, Beverly Hills.

Incorporated January 9, 1925. Fiscal year ended December 31, 1925.

Officers—Thos. P. Kelso, President; Lou Rose, Vice President; Fane Parker, Attorney; F. C. Wilson, Secretary.

Directors—Thos. P. Kelso, Lou Rose, F. C. Wilson, G. W. Jones, E. P. Dentzel, Fred L. Niblo, F. E. Consigny.

No. of series, none. No. of members and investors, 319. No. of shares, 777.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$172,409 41	Guarantee stock, capital---	\$72,700 00
Arrearages on dues, interest, etc. -----	189 15	Guarantee stock, surplus reserve -----	18,175 00
Cash in office and bank----	19,518 27	Installment shares, dues----	1,841 49
Furniture and fixtures-----	2,439 88	Paid-up and prepaid shares, principal -----	3,000 00
Advances, ledger accounts----	184 50	Paid-up and prepaid shares, dividends unpaid-----	7 00
Other assets-----	1,516 94	Investment certificates, principal -----	61,831 64
		Investment certificates, interest unpaid-----	1,297 71
		Reserve and undivided profits -----	6,176 43
		Loans due and incomplete--	27,996 10
		Sundry ledger accounts----	3,232 78
Total assets-----	\$196,258 15	Total liabilities-----	\$196,258 15

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock-----	\$72,700 00	Overdrafts and bills payable	\$21,150 00
Guarantee stock premium--	18,325 00	Loans on real estate, shares, etc. -----	177,651 95
Installment shares, dues----	1,841 49	Interest paid-----	485 30
Paid-up and prepaid shares, dues -----	3,000 00	Investment certificates, principal -----	19,047 44
Investment certificates-----	80,879 07	Advances, ledger accounts--	29,240 96
Interest -----	7,224 94	Salaries -----	4,808 37
Premiums -----	2,684 96	Taxes -----	68 00
Fines -----	3 20	Other expenses-----	4,846 91
Fees -----	6,437 03	All other disbursements----	2,808 37
Loans repaid-----	33,238 65	Balance, cash in office and bank -----	19,518 27
Overdrafts and bills payable	21,150 00		
Advances, ledger accounts--	31,562 98		
All other receipts-----	578 25		
Total receipts-----	\$279,625 57	Total disbursements--	\$279,625 57

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 13—BURBANK.

BURBANK BUILDING-LOAN ASSOCIATION.

P. O. address, 226 N. Olive Street, Burbank.

Incorporated September 6, 1921. Fiscal year ended December 31, 1925.

Officers—A. Sence, President; R. O. Church, C. W. Anderson, Vice Presidents; J. J. King, Secretary.

Directors—A. Sence, R. O. Church, C. W. Anderson, J. C. Crawford, F. F. Scribner, Orville Myers, J. J. King.

No. of series, none. No. of members and investors, 208. No. of shares, 551.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$159,143 60	Guarantee stock, capital---	\$50,000 00
Cash in office and bank----	7,564 72	Guarantee stock, surplus reserve -----	1,500 00
Real estate, office building--	15,200 00	Installment shares, dues----	4,163 89
Furniture and fixtures-----	1,200 00	Installment shares, profits--	452 69
		Investment certificates, principal -----	98,994 94
		Investment certificates, interest unpaid-----	2,463 33
		Overdrafts and bills payable	14,000 00
		Reserve and undivided profits -----	1,258 39
		Loans due and incomplete--	10,225 08
		Sundry ledger accounts----	50 00
Total assets-----	\$183,108 32	Total liabilities-----	\$183,108 32

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$3,193 17	Overdrafts and bills payable	\$8,000 00
Guarantee stock-----	9,825 00	Loans on real estate, shares, etc. -----	130,818 38
Guarantee stock premium---	250 00	Interest paid-----	647 17
Installment shares, dues----	1,848 54	Dividends on guarantee stock -----	3,646 47
Investment certificates-----	74,095 11	Dues repaid, installment shares -----	1,401 56
Interest -----	11,385 72	Investment certificates, principal -----	18,901 58
Fines -----	41 88	Investment certificates, interest -----	2,640 01
Fees -----	1,421 10	Advances, ledger accounts--	6,329 23
Loans repaid-----	54,405 74	Salaries -----	2,150 00
Overdrafts and bills payable	14,000 00	Taxes -----	421 23
Advances, ledger accounts--	8,962 63	Other expenses-----	861 98
Rents -----	1,481 50	All other disbursements, office fixtures-----	261 73
All other receipts, insurance premiums, etc.-----	2,733 67	Balance, cash in office and bank -----	7,564 72
Total receipts-----	\$183,644 06	Total disbursements--	\$183,644 06

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

GREAT NORTHERN BUILDING AND LOAN ASSOCIATION.

P. O. address, 1219 Burlingame Avenue, Burlingame.

Incorporated August 26, 1925. Term ended June 30, 1926.

Officers—S. D. Merk, President; R. N. Faulkner, Vice President; D. C. Imboden, Secretary.

Directors—S. D. Merk, R. N. Faulkner, H. T. Dennis, G. W. Steelery, G. Bruns, H. R. Mainwaring, Charles Hammer, M. R. McMillan, J. K. V. Dowsett, F. T. Rapp, D. C. Imboden, G. A. Helmer, P. Roien.

No. of series, none. No. of members and investors, 149. No. of shares, 251.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$68,190 05	Guarantee stock, capital---	\$25,100 00
Cash in office and bank-----	7,380 98	Guarantee stock, surplus reserve-----	4,881 66
Furniture and fixtures-----	2,829 00	Investment certificates, principal-----	30,216 26
Other assets-----	20 00	Investment certificates, interest unpaid-----	104 88
		Loans due and incomplete---	18,117 23
Total assets-----	\$78,420 03	Total liabilities-----	\$78,420 03

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$25,100 00	Loans on real estate, shares, etc.-----	\$51,295 57
Guarantee stock premium---	6,275 00	Investment certificates, principal-----	1,000 00
Investment certificates-----	31,216 26	Investment certificates, interest-----	38 66
Interest-----	2,083 67	Advances, ledger accounts---	20 00
Fees-----	2,064 05	Salaries-----	1,265 00
Loan repaid-----	1,222 75	Other expenses-----	4,310 52
All other receipts-----	178 00	All other disbursements, office outfit-----	2,829 00
		Balance, cash in office and bank-----	7,380 98
Total receipts-----	\$68,139 73	Total disbursements---	\$68,139 73

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 15—CHINO.

CHINO BUILDING AND LOAN ASSOCIATION.

P. O. address, 380 Sixth Street, Chino.

Incorporated April 1, 1922. Fiscal year ended December 31, 1925.

Officers—William T. Clarke, President; W. A. Dickey, Vice President; Ralph C. Homan, Secretary-Treasurer and Attorney.

Directors—William T. Clarke, W. A. Dickey, W. L. Bartholomew, O. Johnson, H. G. Shafer, E. C. Jertberg, Ralph C. Homan.

No. of series, none. No. of members and investors, 331. No. of shares, 1432.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$126,786 13	Guarantee stock, capital---	\$8,600 00
Cash in office and bank----	10,607 54	Guarantee stock, surplus reserve -----	1,810 00
Furniture and fixtures-----	374 12	Installment shares, dues---	29,438 82
		Installment shares, profits--	1,721 74
		Paid-up and prepaid shares, principal -----	67,800 00
		Investment certificates, principal -----	19,200 00
		Reserve and undivided profits -----	296 39
		Loans due and incomplete--	8,900 84
Total assets-----	\$137,767 79	Total liabilities-----	\$137,767 79

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$1,941 29	Loans on real estate, shares, etc.-----	\$52,243 63
Guarantee stock-----	100 00	Dividends on guarantee stock -----	642 50
Guarantee stock premium---	28 00	Dues repaid, installment shares -----	20,279 07
Installment shares, dues-----	35,656 92	Profits repaid, installment shares -----	97 61
Paid-up and prepaid shares, dues -----	37,200 00	Paid-up and prepaid shares, capital -----	13,800 00
Investment certificates----	8,900 00	Paid-up and prepaid shares, dividends -----	3,099 30
Interest -----	7,939 69	Investment certificates, principal -----	7,500 00
Fines -----	59 64	Investment certificates, interest -----	1,061 72
Fees -----	33 00	Bonds purchased-----	102 23
Loans repaid-----	19,189 06	Salaries -----	1,170 00
Bonds sold-----	102 04	Taxes -----	97 00
All other receipts, escrows, etc.-----	140 38	Other expenses-----	589 42
		Balance, cash in office and bank -----	10,607 54
Total receipts-----	\$111,290 02	Total disbursements--	\$111,290 02

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

CORONA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 520½ Main Street, Corona.

Incorporated October 2, 1905. Fiscal term ended June 30, 1926.

Officers—Geo. E. Snidecor, President; R. L. Willits, Vice President; W. S. Clayson, Attorney; John P. Key, Secretary.

Directors—Geo. E. Snidecor, R. L. Willits, Herbert M. Key, R. L. Hampton, John P. Key.

No. of series, none. No. of members and investors, 169. No. of shares, 125.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$120,116 24	Guarantee stock, capital---	\$10,000 00
Arrearages on dues, interest, etc. -----	188 97	Guarantee stock, surplus reserve -----	2,250 00
Cash in office and bank----	961 51	Installment shares, dues----	11 12
Furniture and fixtures-----	164 75	Installment shares, profits----	8 44
Advances, ledger accounts----	211 71	Investment certificates, prin- cipal -----	83,682 86
Other assets-----	77 00	Investment certificates, interest unpaid-----	1,077 75
		Overdrafts and bills payable	21,400 00
		Reserve and undivided profits -----	225 00
		Loans due and incomplete----	2,765 01
		All other liabilities, unpaid dividends -----	300 00
Total assets-----	\$121,720 18	Total liabilities-----	\$121,720 18

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report--	\$4,272 68	Overdrafts and bills payable	\$15,800 00
Installment shares, dues----	87	Loans on real estate, shares, etc. -----	41,638 43
Investment certificates----	29,413 41	Interest paid-----	1,199 61
Interest -----	6,476 91	Dividends on guarantee stock -----	600 00
Fines -----	270 33	Profits repaid, installment shares -----	87
Loans repaid-----	21,952 96	Investment certificates, prin- cipal -----	12,810 36
Overdrafts and bills payable	15,200 00	Investment certificates, interest -----	3,140 31
Advances, ledger accounts--	184 45	Advances, ledger accounts--	10 10
		Salaries -----	1,282 29
		Taxes -----	24 34
		Other expenses-----	303 79
		Balance, cash in office and bank -----	961 51
Total receipts-----	\$77,771 61	Total disbursements--	\$77,771 61

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 17—CUCAMONGA.

CUCAMONGA BUILDING AND LOAN ASSOCIATION.

P. O. address, Kincaid Building, Cucamonga.

Incorporated May 24, 1921. Fiscal year ended December 31, 1925.

Officers—J. H. Klusman, President; J. H. Williams, Vice President; Leonard, Surr and Hellyer, Attorneys; O. P. Whitney, Secretary.

Directors—J. H. Klusman, J. H. Williams, C. T. Johns, F. A. Lucas, W. J. Kincaid, A. G. Markham, John Van Fleet, Geo. A. Klusman, O. P. Whitney.

No. of series, none. No. of members and investors, 156. No. of shares, 913.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$137,480 21	Guarantee stock, capital---	\$30,000 00
Arrearages on dues, interest, etc.-----	810 34	Guarantee stock, surplus reserve-----	1,700 00
Cash in office and bank-----	4,724 32	Installment shares, dues---	14,210 25
Furniture and fixtures-----	1,302 10	Installment shares, profits---	1,188 43
Advances, ledger accounts---	11 95	Investment certificates, principal-----	90,178 00
Other assets-----	598 69	Reserve and undivided profits-----	234 53
		Loans due and incomplete---	7,416 40
Total assets-----	\$144,927 61	Total liabilities-----	\$144,927 61

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$3,679 70	Overdrafts and bills payable	\$1,500 00
Installment shares, dues---	10,752 45	Loans on real estate, shares, etc.-----	38,250 93
Investment certificates-----	55,860 00	Interest paid-----	3 69
Interest-----	9,839 06	Dividends on guarantee stock-----	1,800 00
Fines-----	96 47	Dues repaid, installment shares-----	7,747 87
Loans repaid-----	32,299 78	Profits repaid, installment shares-----	326 79
Overdrafts and bills payable	1,500 00	Investment certificates, principal-----	51,375 73
Advances, ledger accounts---	2,774 87	Investment certificates, interest-----	5,110 13
All other receipts-----	51 17	Advances, ledger accounts---	2,786 82
		Salaries-----	1,500 00
Total receipts-----	\$116,853 50	Taxes-----	129 03
		Other expenses-----	936 53
		All other disbursements, office fixtures, etc.-----	661 66
		Balance, cash in office and bank-----	4,724 32
		Total disbursements---	\$116,853 50

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PACIFIC BUILDING AND LOAN ASSOCIATION.

P. O. address, Washington and Main Streets, Culver City.

Incorporated June 2, 1919. Fiscal year ended June 30, 1926.

Officers—Harry H. Culver, President; H. A. Stern, Vice President; Benj. F. Bledsoe, Attorney; R. M. Kedzie, Secretary.

Directors—Harry H. Culver, H. A. Stern, Hon. Benj. F. Bledsoe, W. I. Hollingsworth, Chas. E. Lindblade, Will A. Dunn, R. M. Kedzie.

No. of series, none. No. of members and investors, 2010. No. of shares, 18,916.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,759,085 47	Guarantee stock, capital---	\$200,000 00
Arrearages on dues, interest, etc. -----	15,672 03	Guarantee stock, surplus reserve -----	165 90
Cash in office and bank-----	61,625 04	Installment shares, dues---	266,232 55
Real estate, office building--	33,454 30	Installment shares, profits---	34,529 15
Other real estate owned-----	2,845 25	Investment certificates, principal -----	1,193,531 75
Furniture and fixtures-----	10,683 38	Investment certificates, interest unpaid-----	30,835 65
Advances, ledger accounts---	11,301 82	Overdrafts and bills payable	27,452 50
Other assets-----	10,622 75	Reserve and undivided profits -----	59,200 38
		Loans due and incomplete---	65,008 19
		Sundry ledger accounts---	21,475 44
		All other liabilities-----	6,858 53
Total assets-----	\$1,905,290 04	Total liabilities-----	\$1,905,290 04

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$48,594 00	Overdrafts and bills payable	\$21,758 14
Installment shares, dues-----	401,168 03	Loans on real estate, shares, etc. -----	1,036,271 15
Investment certificates-----	888,010 93	Interest paid-----	11,652 35
Interest -----	157,089 40	Dividends on guarantee stock -----	15,400 00
Fees -----	29,725 90	Dues repaid, installment shares -----	480,798 07
Loans repaid-----	680,175 96	Profits repaid, installment shares -----	49,656 84
Advances, ledger accounts---	165,042 47	Investment certificates, principal -----	465,895 02
Rents -----	5,996 66	Investment certificates, interest -----	68,314 32
All other receipts-----	79,644 81	Advances, ledger accounts---	138,980 10
		Real estate acquired-----	2,845 25
		Salaries -----	25,590 00
		Taxes -----	1,246 78
		Other expenses-----	20,732 83
		All other disbursements---	54,682 27
		Balance, cash in office and bank -----	61,625 04
Total receipts-----	\$2,455,448 16	Total disbursements---	\$2,455,448 16

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 19—EAST SAN GABRIEL.

SAN GABRIEL VALLEY BUILDING-LOAN ASSOCIATION.

P. O. address, 720 East Broadway, East San Gabriel.

Incorporated October 24, 1925. Term ended June 30, 1926.

Officers—Frank T. Olson, President; B. N. Marriott, First Vice President; L. A. Merritt, Second Vice President; J. Homer Hough, Treasurer and Secretary; W. M. Northrup, Attorney.

Directors—Frank T. Olson, B. N. Marriott, L. A. Merritt, J. Homer Hough, W. M. Northrup, Scott M. Adams, Charles Emery Barber.

No. of series, none. No. of members and investors, 27. No. of shares, 619.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$41,002 97	Guarantee stock capital----	\$25,900 00
Arrearages on dues, interest, etc.-----	509 93	Guarantee stock, surplus reserve-----	2,026 96
Cash in office and bank----	5,251 84	Installment shares, dues----	1,425 00
Furniture and fixtures----	395 95	Installment shares, profits----	16 37
Advances, ledger accounts----	250 30	Investment certificates, principal-----	9,498 69
Other assets-----	219 42	Investment certificates interest unpaid-----	56 66
		Reserve and undivided profits-----	168 19
		Loans due and incomplete----	7,123 48
		Sundry ledger accounts----	54 00
		All other liabilities, dividend unpaid-----	1,361 06
Total assets-----	\$47,630 41	Total liabilities-----	\$47,630 41

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$25,900 00	Loans on real estate, shares, etc.-----	\$34,946 52
Guarantee stock premium----	2,590 00	Investment certificates, principal-----	2,015 14
Installment shares, dues----	1,425 00	Advances, ledger accounts----	554 89
Investment certificates----	11,513 83	Salaries-----	129 00
Interest-----	1,428 14	Taxes-----	23 75
Premiums-----	1,064 10	Other expenses-----	1,166 63
Loans repaid-----	1,067 03	All other disbursements, office fixtures-----	2,728 92
Advances, ledger accounts----	514 59	Balance, cash in office and bank-----	5,251 84
All other receipts-----	1,314 00		
Total receipts-----	\$46,816 69	Total disbursements--	\$46,816 69

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by laws.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 113 S. Main Street, Elsinore.

Incorporated June 10, 1919. Fiscal year ended December 31, 1925.

Officers—S. H. Burton, President; J. B. Lehigh, Vice President; R. H. Kirkpatrick, Secretary-Treasurer.

Directors—S. H. Burton, J. B. Lehigh, Theo. H. Wilks, F. A. Anderson, Olaf Erickson, W. H. McCoy, R. H. Kirkpatrick.

No. of series, none. No. of members and investors, 89. No. of shares, 1609.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$40,825 00	Installment shares, dues-----	\$18,940 51
Cash in office and bank-----	805 00	Paid-up and prepaid shares, principal -----	20,500 00
		Reserve and undivided profits -----	735 24
		Loans due and incomplete--	1,454 25
Total assets-----	\$41,630 00	Total liabilities-----	\$41,630 00

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$502 18	Overdrafts and bills payable	\$7,600 00
Installment shares, dues---	6,792 58	Loans on real estate, shares, etc. -----	15,486 45
Paid-up and prepaid shares, dues -----	17,400 00	Interest paid-----	51 63
Interest -----	1,703 55	Dues repaid, installment shares -----	1,893 85
Fees -----	153 75	Paid-up and prepaid shares, capital -----	1,000 00
Overdrafts and bills payable	2,500 00	Paid-up and prepaid shares, dividends -----	893 14
Advances, ledger accounts--	36 20	Salaries -----	120 00
		Taxes -----	37 20
		Other expenses-----	1,200 99
		Balance, cash in office and bank -----	805 00
Total receipts-----	\$29,088 26	Total disbursements--	\$29,088 26

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 21—ESCONDIDO.

ESCONDIDO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 113 N. Lime Street, Escondido.

Reincorporated December 20, 1913. Fiscal term ended February 28, 1926.

Officers—H. T. Lyons, President; Henry Nulton, Vice President; A. M. Thompson, Attorney; H. L. Gongwer, Secretary.

Directors—H. T. Lyons, Henry Nulton, F. B. Hunt, Jr., C. A. Ashleigh, W. E. Jones, G. H. Humphrey, M. Luther Culp, Lewis Leonhard, H. L. Gongwer.

No. of series, 12. No. of members and investors, 269. No. of shares, 4806.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$206,150 00	Installment shares, dues----	\$84,882 00
Arrearages on dues, interest, etc.-----	3,000 83	Installment shares, profits----	15,285 32
Cash in office and bank-----	11,176 50	Paid-up and prepaid shares, principal-----	116,500 00
Furniture and fixtures-----	227 72	Paid-up and prepaid shares, dividends unpaid-----	1,150 00
		Advance payments-----	178 00
		Reserve and undivided profits-----	2,559 73
Total assets-----	\$220,555 05	Total liabilities-----	\$220,555 05

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report----	\$4,376 37	Overdrafts and bills payable	\$8,300 00
Installment shares, dues----	42,384 00	Loans on real estate, shares, etc.-----	100,215 00
Paid-up and prepaid shares, dues-----	25,000 00	Interest paid-----	129 58
Interest-----	15,667 87	Dues repaid, installment shares-----	17,143 00
Premiums-----	2,368 22	Profits repaid, installment shares-----	4,674 91
Fines-----	309 05	Paid-up and prepaid shares, dividends-----	6,214 37
Fees-----	147 20	Advances, ledger accounts----	3,000 83
Loans repaid-----	54,690 00	Salaries-----	1,225 00
Overdrafts and bills payable	7,600 00	Taxes-----	165 23
		Other expenses-----	298 29
		Balance, cash in office and bank-----	11,176 50
Total receipts-----	\$152,542 71	Total disbursements--	\$152,542 71

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value.
49-----	72	\$72 00	\$100 05	\$100 05
51-----	60	60 00	79 07	69 15
53-----	48	48 00	59 80	53 88
55-----	36	36 00	42 29	39 33
57-----	24	24 00	26 33	25 50
59-----	12	12 00	12 75	12 30

FORTUNA BUILDING AND LOAN ASSOCIATION.

P. O. address, Care Friedenbach Brothers, Fortuna.

Incorporated May 31, 1889. Fiscal year ended May 31, 1926.

Officers—F. T. Krieg, President; C. R. Johnson, Vice President; C. H. Haight, Treasurer; Chas. A. Friedenbach, Secretary.

Directors—F. T. Krieg, C. R. Johnson, E. J. Hunter, G. R. Merz, R. G. Wise, A. S. Fulman, C. H. Haight.

No. of series, 13. No. of members and investors, 103. No. of shares, 1645.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$78,400 00	Installment shares, dues---	\$44,514 00
		Installment shares, profits---	8,083 11
		Paid-up and prepaid shares, principal -----	23,774 49
		Advance payments-----	2 00
		Reserve and undivided profits -----	2,026 40
Total assets-----	\$78,400 00	Total liabilities-----	\$78,400 00

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Installment shares, dues---	\$16,296 00	Overdrafts and bills payable	\$2,379 85
Paid-up and prepaid shares, dues -----	39,766 79	Loans on real estate, shares, etc. -----	25,950 00
Interest -----	5,916 35	Dues repaid, installment shares -----	2,267 00
Fees -----	66 30	Profits repaid, installment shares -----	398 47
Loans repaid-----	7,750 00	Paid-up and prepaid shares, capital -----	36,751 46
All other receipts-----	49 84	Paid-up and prepaid shares, dividends -----	1,614 05
		Salaries -----	240 00
		Other expenses-----	244 45
Total receipts-----	\$69,845 28	Total disbursements--	\$69,845 28

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
62-----	72	\$72 00	\$94 75	\$91 90
64-----	60	60 00	75 58	73 60
66-----	48	48 00	57 77	55 33
68-----	36	36 00	41 37	39 36
70-----	24	24 00	26 31	25 15
72-----	12	12 00	12 59	12 22

No. 23—FRESNO.

FRESNO GUARANTEE BUILDING-LOAN ASSOCIATION.

P. O. address, 2044 Kern Street, Fresno.

Incorporated December 23, 1919. Fiscal year ended December 31, 1925.

Officers—Wm. Glass, President; E. G. Hughson, Vice President; F. W. Docker, Attorney; Edwin M. Einstein, Secretary.

Directors—William Glass, E. G. Hughson, W. B. Minturn, A. W. Bernbauer, F. W. Docker, Frank F. Minard, C. I. Chandler, Frank Smith, Edwin M. Einstein.

No. of series, none. No. of members and investors, 3841. No. of shares, 534.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$367,988 33	Guarantee stock, capital.---	\$42,000 00
Arrearages on dues, interest, etc.-----	1,061 14	Guarantee stock, surplus reserve-----	857 48
Cash, in office and bank-----	47,436 19	Paid-up and prepaid shares, principal-----	13,400 00
Furniture and fixtures-----	1,984 99	Investment certificates, principal-----	387,560 50
Advances, ledger accounts---	271 13	Investment certificates, interest unpaid-----	12,612 35
Other assets, certificates---	55,000 00	Advance payments-----	187 60
		Reserve and undivided profits-----	1,120 29
		Loans due and incomplete---	14,942 42
		All other liabilities, interest arrearages-----	1,061 14
Total assets-----	\$473,741 78	Total liabilities-----	\$473,741 78

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$53,155 36	Loans on real estate, shares, etc.-----	\$135,450 94
Guarantee stock-----	16,950 00	Paid-up and prepaid shares, capital-----	2,600 00
Investment certificates-----	139,977 42	Paid-up and prepaid shares, dividends-----	874 83
Interest-----	30,782 08	Investment certificates, interest-----	5,627 61
Loans repaid-----	16,485 40	Advances, ledger accounts---	403 44
Advances, ledger accounts---	772 19	Salaries-----	5,136 90
		Taxes-----	255 53
		Other expenses-----	5,337 01
		All other disbursements, association certificates---	55,000 00
		Balance, cash in office and bank-----	47,436 19
Total receipts-----	\$258,122 45	Total disbursements--	\$258,122 45

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1233 Broadway, Fresno.

Incorporated March 17, 1892. Fiscal year ended December 31, 1925.

Officers—Louis Gundelfinger, President; Wick W. Parsons, Vice President; Newton Johnson, Attorney; Herbert Levy, Secretary.

Directors—Louis Gundelfinger, D. L. Newman, F. A. Homan, F. Dean Prescott, Walter Shoemaker, Wick W. Parsons, L. R. Packwood.

No. of series, none.

No. of members and investors, 201.

No. of shares, 2929.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$417,742 82	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc.-----	987 49	Guarantee stock, surplus reserve-----	700 00
Cash, in office and bank---	9,407 44	Installment shares, dues---	26,282 26
Other assets, certificates of investment-----	10,000 00	Installment shares, profits---	1,474 65
		Investment certificates, principal-----	305,500 00
		Reserve and undivided profits-----	2,446 05
		Loans due and incomplete---	747 30
		All other liabilities, interest in arrears-----	987 49
Total assets-----	\$438,137 75	Total liabilities-----	\$438,137 75

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$18,926 56	Overdrafts and bills payable	\$12,000 00
Installment shares, dues---	21,270 32	Loans on real estate, shares, etc.-----	206,332 95
Investment certificates-----	159,850 00	Interest paid-----	7 33
Interest-----	30,724 45	Dividends on guarantee stock-----	13,500 00
Fines-----	26 18	Dues repaid, installment shares-----	5,777 60
Fees-----	1 00	Profits repaid, installment shares-----	56 52
Loans repaid-----	105,480 95	Investment certificates, principal-----	70,450 00
Overdrafts and bills payable	12,000 00	Investment certificates, interest-----	15,464 54
		Salaries-----	335 00
		Taxes-----	798 24
		Other expenses-----	4,149 84
		All other disbursements, investment certificates---	10,000 00
		Balance, cash in office and bank-----	9,407 44
Total receipts-----	\$348,279 46	Total disbursements---	\$348,279 46

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 25—FRESNO.

UNITED STATES BUILDING AND LOAN ASSOCIATION.

P. O. address, 2011 Tulare Street, Fresno.

Incorporated December 20, 1924. Fiscal term ended December 31, 1925.

Officers—Dr. D. H. Trowbridge, President; Orville L. Routt, Vice President; W. E. Durfey, Treasurer; G. R. Dexter, Attorney; M. C. Routt, Secretary.

Directors—Dr. D. H. Trowbridge, Orville L. Routt, W. E. Durfey, Arthur Goodfellow, Irvine P. Aten, W. A. Sutherland, R. D. Sibley, G. H. Beesmyer, M. C. Routt.

No. of series, none. No. of members and investors, 193. No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$94,064 98	Guarantee stock, capital..	\$25,000 00
Arrearages on dues, interest, etc.-----	1,048 78	Guarantee stock, surplus reserve-----	1,189 64
Cash, in office and bank-----	15,263 93	Investment certificates, principal-----	94,222 53
Furniture and fixtures-----	5,323 58	Investment certificates, interest unpaid-----	2,580 87
Advances, ledger accounts-----	604 62	Loans due and incomplete-----	3,638 50
Other assets, certificates of investment-----	10,749 65	Sundry ledger accounts-----	425 00
Total assets-----	\$127,056 54	Total liabilities-----	\$127,056 54

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$25,000 00	Loans on real estate, shares, etc.-----	\$127,039 31
Guarantee stock premium--	5,000 00	Investment certificates, principal-----	52,960 35
Investment certificates-----	147,182 88	Investment certificates, interest-----	36 83
Interest-----	4,585 59	Advances, ledger accounts--	1,654 40
Premiums-----	126 83	Salaries-----	4,578 50
Fees-----	3,667 00	Taxes-----	28 00
Loans repaid-----	36,612 83	Other expenses-----	4,965 58
Advances, ledger accounts--	425 00	All other disbursements, furniture and fixtures, etc.	16,073 23
Total receipts-----	\$222,600 13	Balance, cash in office and bank-----	15,263 93
		Total disbursements--	\$222,600 13

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 301 N. Spadra Street, Fullerton.

Incorporated January 5, 1923. Fiscal year ended December 31, 1925.

Officers—G. W. Finch, President; L. L. Losuttter, Vice President; Fred Fuller, Treasurer; H. L. Parry, Secretary.

Directors—G. W. Finch, L. L. Losuttter, H. G. Maxwell, R. S. Gregory, Jesse Chilton, Angus McAulay, S. N. Fuller.

No. of series, 6. No. of members and investors, 896. No. of shares, 6825.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$591,330 00	Guarantee stock, capital--	\$100,000 00
Arrearages on dues, interest, etc.-----	873 30	Guarantee stock, surplus reserve-----	3,500 00
Cash in office and bank-----	16,743 42	Installment shares, dues---	34,725 00
Furniture and fixtures-----	1,500 00	Installment shares, profits---	2,175 00
		Investment certificates, principal-----	428,567 11
		Investment certificates, interest unpaid-----	10,795 50
		Advance payments-----	4,061 50
		Reserve and undivided profits-----	7,885 78
		Loans due and incomplete---	15,013 53
		Sundry ledger accounts---	3,500 00
		All other liabilities, interest arrears-----	223 30
Total assets-----	\$610,446 72	Total liabilities-----	\$610,446 72

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$16,745 84	Overdrafts and bills payable	\$10,000 00
Installment shares, dues---	26,682 00	Loans on real estate, shares, etc.-----	339,380 02
Investment certificates-----	413,648 34	Interest paid-----	23 24
Interest-----	34,659 20	Dividends on guarantee stock-----	7,000 00
Fines-----	52 17	Dues repaid, installment shares-----	5,194 50
Fees-----	3,115 00	Profits repaid, installment shares-----	270 37
Loans repaid-----	28,589 54	Investment certificates, principal-----	139,838 60
Overdrafts and bills payable	10,000 00	Investment certificates, interest-----	11,007 54
Advances, ledger accounts---	696 63	Advances, ledger accounts---	696 63
All other receipts, bonus, etc.-----	5,805 50	Salaries-----	5,300 00
		Taxes-----	176 04
		Other expenses-----	2,986 95
		All other disbursements, office fixtures, etc-----	1,376 91
		Balance, cash in office and bank-----	16,743 42
Total receipts-----	\$539,994 22	Total disbursements---	\$539,994 22

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1-----	18	\$18 00	\$20 01	\$19 68
2-----	15	15 00	16 44	16 16
3-----	12	12 00	12 87	12 73
4-----	9	9 00	9 54	9 41
5-----	6	6 00	6 21	6 18

No. 27—GLENDALE.

GOLDEN STATE BUILDING AND LOAN ASSOCIATION

P. O. address, 104 E. Broadway, Glendale.

Incorporated January 2, 1923. Fiscal year ended December 31, 1925.

Officers—D. H. Smith, President; Roy L. Kent, Frank L. Fox, Vice Presidents; W. E. Evans, Attorney; Chas. N. Elder, Secretary.

Directors—D. H. Smith, Roy L. Kent, Frank L. Fox, Chas. N. Elder, W. W. Lee, W. E. Hewitt, E. F. Parker.

No. of series, none. No. of members and investors, 2006. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$842,770 76	Guarantee stock, capital---	\$100,000 00
Cash in office and bank-----	8,322 22	Guarantee stock, surplus reserve -----	15,000 00
Furniture and fixtures-----	10,587 41	Investment certificates, principal -----	661,504 87
Bonds owned-----	101 20	Investment certificates, interest unpaid-----	17,114 82
		Reserve and undivided profits -----	17,261 85
		Loans due and incomplete--	44,231 64
		Sundry ledger accounts and escrows -----	6,576 41
		All other liabilities-----	92 00
Total assets-----	\$861,781 59	Total liabilities-----	\$861,781 59

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$57,590 29	Overdrafts and bills payable	\$20,000 00
Investment certificates-----	773,444 34	Loans on real estate, shares, etc. -----	790,199 34
Interest -----	47,957 93	Interest paid-----	38 34
Fees -----	20,458 09	Dividends on guarantee stock -----	10,856 43
Loans repaid-----	466,481 63	Investment certificates, principal -----	498,814 85
Overdrafts and bills payable	20,000 00	Investment certificates, interest -----	31,574 81
Advances, ledger accounts--	165,155 01	Advances, ledger accounts--	166,712 79
Bonds sold-----	403 22	Bonds purchased-----	203 22
Rents -----	480 00	Salaries -----	7,759 83
		Taxes -----	1,582 23
		Other expenses-----	11,880 22
		All other disbursements, office fixtures-----	4,026 23
		Balance, cash in office and bank -----	8,322 22
Total receipts-----	\$1,551,970 51	Total disbursements--	\$1,551,970 51

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PIONEER BUILDING-LOAN ASSOCIATION.

P. O. address, 215 E. Broadway, Glendale.

Incorporated October 19, 1925. Term ended June 30, 1926.

Officers—J. F. Lilly, President; Arthur Campbell, Vice President; M. L. Green, Treasurer; A. J. Lockwood, Secretary.

Directors—J. F. Lilly, Arthur Campbell, A. J. Lockwood, Herman Nelson, T. C. Young, Chas. F. Hahn, Francis Gordan, Peter L. Ferry, A. L. Baird.

No. of series, none. No. of members and investors, 597. No. of shares, 545.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$165,792 70	Guarantee stock, capital--	\$55,600 00
Arrearages on dues, interest, etc.-----	952 13	Guarantee stock, surplus reserve-----	6,700 00
Cash in office and bank-----	23,625 32	Investment certificates, principal-----	99,466 08
Furniture and fixtures-----	1,048 40	Investment certificates, interest unpaid-----	1,578 66
		Reserve and undivided profits-----	3,668 00
		Loans due and incomplete--	23,883 71
		Sundry ledger accounts-----	522 10
Total assets-----	\$191,418 55	Total liabilities-----	\$191,418 55

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$55,600 00	Overdrafts and bills payable	\$10,000 00
Guarantee stock premium--	6,700 00	Loans on real estate, shares, etc.-----	163,254 84
Investment certificates-----	145,356 93	Interest paid-----	58 72
Interest-----	5,130 67	Investment certificates, principal-----	45,890 85
Fees and commissions-----	5,776 35	Investment certificates, interest-----	147 05
Loans repaid-----	21,345 85	Advances, ledger accounts--	24,669 83
Overdrafts and bills payable	10,000 00	Salaries-----	1,925 00
Advances, ledger accounts--	25,191 93	Taxes-----	38 40
		Other expenses-----	4,443 32
		All other disbursements, office fixtures-----	1,048 40
		Balance, cash in office and bank-----	23,625 32
Total receipts-----	\$275,101 73	Total disbursements--	\$275,101 73

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 29—HEMET.

HEMET HOME BUILDERS ASSOCIATION.

P. O. address, 205 E. Florida Street, Hemet.

Incorporated June 20, 1920. Fiscal year ended June 30, 1926

Officers—H. H. Spaulding, President; John W. Isle, Vice President; Burdette Raynor, Secretary.

Directors—H. H. Spaulding, John W. Isle, John E. King, J. G. Percival, W. S. Rather.

No. of series, none. No. of members and investors, 119. No. of shares, 126.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$59,606 40	Guarantee stock, capital---	\$5,600 00
Arrearages on dues, interest, etc.-----	708 00	Guarantee stock, surplus reserve-----	100 00
Cash in office and bank----	1,830 45	Installment shares, dues----	360 00
Advances, ledger accounts---	100 00	Installment shares, profits----	87
		Investment certificates, principal-----	51,205 77
		Investment certificates, interest unpaid-----	1,358 13
		Overdrafts and bills payable-----	1,500 00
		Reserve and undivided profits-----	1,103 71
		Sundry ledger accounts----	8 90
		All other liabilities, unpaid dividends, etc.-----	1,007 47
Total assets-----	\$62,244 85	Total liabilities-----	\$62,244 85

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$3,241 24	Overdrafts and bills payable	\$2,200 00
Installment shares, dues---	182 82	Loans on real estate, shares, etc.-----	35,533 63
Investment certificates-----	36,406 46	Interest paid-----	14 70
Interest-----	4,140 46	Dividends on guarantee stock-----	560 00
Fines-----	12 43	Investment certificates, principal-----	13,921 78•
Loans repaid-----	9,122 87	Investment certificates, interest-----	2,027 78
Overdrafts and bills payable	3,700 00	Salaries-----	475 00
All other receipts-----	550 00	Taxes-----	32 00
		Other expenses-----	400 16
		All other disbursements----	360 78
		Balance, cash in office and bank-----	1,830 45
Total receipts-----	\$57,356 28	Total disbursements--	\$57,356 28

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

NATIONAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank Building, Huntington Beach.

Incorporated November 9, 1922. Fiscal year ended March 1, 1926.

Officers—L. B. Tannehill, President; W. A. Dunn, H. T. Dunning, Vice Presidents;
John I. Hinkle, Secretary.Directors—L. B. Tannehill, W. A. Dunn, H. T. Dunning, C. C. Tannehill, C. P.
Patton, J. E. Huston, R. A. Nichols, Joseph Vavra, Elson G. Conrad.

No. of series, none. No. of members and investors, 150. No. of shares, 3065.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$90,695 35	Installment shares, dues---	\$35,749 87
Cash in office and bank-----	3,265 71	Installment shares, profits---	3,437 52
Furniture and fixtures-----	513 43	Paid-up and prepaid shares, principal -----	37,350 00
		Paid-up and prepaid shares, dividends unpaid-----	1,200 95
		Investment certificates, prin- cipal -----	4,253 52
		Overdrafts and bills payable	8,500 00
		Reserve and undivided profits -----	3,775 01
		Loans due and incomplete---	207 62
Total assets-----	\$94,474 49	Total liabilities-----	\$94,474 49

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$4,275 80	Overdrafts and bills payable	\$33,500 00
Installment shares, dues---	14,471 61	Loans on real estate, shares, etc. -----	34,960 66
Paid-up and prepaid shares, dues -----	20,300 00	Interest paid-----	512 48
Investment certificates-----	3,031 93	Dues repaid, installment shares -----	4,185 00
Interest -----	7,947 83	Profits repaid, installment shares -----	245 46
Premiums -----	660 00	Paid-up and prepaid shares, capital -----	10,550 00
Fees -----	368 00	Paid-up and prepaid shares, dividends -----	1,361 90
Loans repaid-----	13,779 27	Investment certificates, prin- cipal -----	4,756 38
Overdrafts and bills payable	31,500 00	Investment certificates, interest -----	343 41
		Salaries -----	1,800 00
		Taxes -----	72 37
		Other expenses-----	767 64
		All other disbursements----	13 43
		Balance, cash in office and bank -----	3,265 71
Total receipts-----	\$96,334 44	Total disbursements--	\$96,334 44

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 31—HUNTINGTON PARK.

HUNTINGTON PARK BUILDING AND LOAN ASSOCIATION.

P. O. address, 236 S. Pacific Boulevard, Huntington Park.

Incorporated May 15, 1924. Fiscal year ended December 31, 1925.

Officers—C. C. Lewis, President; E. J. Wightman, Vice President; H. M. Lough, Secretary-Treasurer.

Directors—C. C. Lewis, E. J. Wightman, T. R. Merrell, Frank A. Wall, Dr. R. D. Pope, C. R. Lough, H. M. Lough.

No. of series, none. No. of members and investors, 440. No. of shares, 740.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$282,981 98	Guarantee stock, capital---	\$52,400 00
Cash in office and bank----	54,534 24	Guarantee stock, surplus reserve-----	20,000 00
Furniture and fixtures-----	3,792 17	Paid-up and prepaid shares, principal-----	21,500 00
Advances, ledger accounts---	4,191 00	Investment certificates, principal-----	207,405 55
Other assets-----	20 40	Investment certificates, interest unpaid-----	4,098 67
		Reserve and undivided profits-----	2,800 93
		Loans due and incomplete---	36,896 75
		Sundry ledger accounts----	417 89
Total assets-----	\$345,519 79	Total liabilities-----	345,519 79

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$67,865 88	Loans on real estate, shares, etc.-----	\$205,912 39
Paid-up and prepaid shares, dues-----	19,300 00	Paid-up and prepaid shares, capital-----	2,700 00
Investment certificates-----	175,965 23	Investment certificates, principal-----	43,890 63
Interest-----	20,279 92	Investment certificates, dividends-----	6,654 28
Premiums-----	3,771 50	Advances, ledger accounts---	21,833 74
Fines-----	16 15	Salaries-----	2,550 00
Fees-----	499 00	Taxes-----	133 74
Loans repaid-----	40,103 03	Other expenses-----	5,370 33
Advances, ledger accounts---	17,029 07	All other disbursements, furniture, etc.-----	1,250 43
		Balance, cash in office and bank-----	54,534 24
Total receipts-----	\$344,829 78	Total disbursements---	\$344,829 78

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 32—INGLEWOOD.

PEOPLE'S BUILDING AND LOAN ASSOCIATION.

P. O. address, 308 S. Market Street, Inglewood.

Incorporated November 16, 1923. Fiscal year ended December 31, 1925.

Officers—Sanford M. Anderson, President; Carl Matson, Vice President; Clyde Woodworth, Attorney; Geo. F. Lepper, Secretary.

Directors—S. M. Anderson, Carl Matson, W. G. Brown, Roy A. Bush, Frank D. Parent, Robert Haenggli, Geo. F. Lepper.

No. of series, none. No. of members and investors, 537. No. of shares, 6788.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$236,557 89	Guarantee stock, capital---	\$53,200 00
Arrearages on dues, interest, etc. -----	166 68	Guarantee stock, surplus reserve -----	568 45
Cash in office and bank ----	11,171 17	Installment shares, dues---	72,491 65
Furniture and fixtures.-----	1,455 44	Installment shares, profits---	2,726 80
Advances, ledger accounts.---	2,485 79	Paid-up and prepaid shares, principal -----	14,100 00
		Paid-up and prepaid shares, dividends unpaid-----	1,133 72
		Investment certificates, principal -----	46,999 87
		Investment certificates, interest unpaid-----	524 51
		Overdrafts and bills payable	23,000 00
		Reserve and undivided profits -----	7,867 02
		Loans due and incomplete---	28,894 87
		Sundry ledger accounts.---	330 08
Total assets-----	\$251,836 97	Total liabilities-----	\$251,836 97

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$9,531 89	Overdrafts and bills payable	\$26,000 00
Guarantee stock-----	8,500 00	Loans on real estate, shares, etc. -----	175,721 39
Guarantee stock premium---	845 00	Interest paid-----	404 83
Installment shares, dues-----	69,655 46	Dividends on guarantee stock -----	2,862 00
Paid-up and prepaid shares, dues -----	3,000 00	Dues repaid, installment shares -----	9,582 81
Investment certificates-----	43,585 98	Profits repaid, installment shares -----	2,454 65
Interest -----	15,215 68	Paid-up and prepaid shares, capital -----	300 00
Premiums -----	3,146 00	Paid-up and prepaid shares, dividends -----	818 04
Fines -----	66 15	Investment certificates, principal -----	15,591 46
Fees -----	2,095 50	Investment certificates, interest -----	1,842 21
Loans repaid-----	51,275 36	Advances, ledger accounts---	2,042 17
Overdrafts and bills payable	49,000 00	Salaries -----	5,296 40
Advances, ledger accounts---	1,849 74	Taxes -----	144 66
		Other expenses-----	3,534 97
		Balance, cash in office and bank -----	11,171 17
Total receipts-----	\$257,766 76	Total disbursements--	\$257,766 76

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 33—LANKERSHIM.

LANKERSHIM BUILDING AND LOAN ASSOCIATION.

P. O. address, 5213 Lankershim Boulevard, Lankershim.

Incorporated November 3, 1923. Fiscal year ended December 31, 1925.

Officers—H. J. Penfield, President; Guy Weddington, Vice President; Earl Killion, Attorney; John H. Fritz, Secretary.

Directors—H. J. Penfield, Guy Weddington, R. W. Blanchard, Dan Bakman, C. J. Woodmansee, Jim Wilson, John H. Fritz.

No. of series, none. No. of members and investors, 169. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$128,798 38	Guarantee stock, capital---	\$50,000 00
Cash in office and bank----	19,994 58	Guarantee stock, surplus reserve -----	7,500 00
Furniture and fixtures----	3,211 86	Installment shares, dues----	1,528 47
		Installment shares, profits--	38 22
		Investment certificates, prin- cipal -----	70,855 16
		Investment certificates, interest unpaid-----	1,416 16
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits -----	2,830 72
		Loans due and incomplete--	6,880 21
		Sundry ledger accounts----	955 88
Total assets-----	\$152,004 82	Total liabilities-----	\$152,004 82

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$ 13,302 28	Overdrafts and bills payable	\$7,500 00
Guarantee stock-----	29,300 00	Loans on real estate, shares, etc. -----	94,631 68
Guarantee stock premium--	7,325 00	Interest paid-----	244 59
Installment shares, dues----	1,281 74	Dividends on guarantee stock -----	1,000 00
Investment certificates----	72,768 93	Dues repaid, installment shares -----	1,028 27
Interest -----	7,036 08	Profits repaid, installment shares -----	77 38
Premiums -----	3,667 12	Investment certificates, prin- cipal -----	27,426 34
Loans repaid-----	18,420 81	Investment certificates, interest -----	1,192 67
Overdrafts and bills payable	10,000 00	Advances, ledger accounts--	45,365 89
Advances, ledger accounts--	43,253 82	Salaries -----	4,494 50
Bonds sold-----	200 06	Taxes -----	286 40
		Other expenses-----	2,309 89
		All other disbursements----	1,003 59
		Balance, cash in office and bank -----	19,994 58
Total receipts-----	\$206,555 78	Total disbursements--	\$206,555 78

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LIVERMORE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care American National Bank, Livermore.

Incorporated September 17, 1906. Fiscal term ended June 30, 1926.

Officers—J. O. McKown, President; M. J. Callaghan, Vice President; M. J. Clark, Attorney; H. J. Callaghan, Secretary.

Directors—J. O. McKown, M. J. Callaghan, F. C. Lassen, M. Victor, F. E. Knox, N. D. Dutcher, Jr., M. R. Henry.

No. of series, 14. No. of members and investors, 87. No. of shares, 869.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$55,350 00	Installment shares, dues---	\$26,742 00
Cash in office and bank----	3,063 25	Installment shares, profits--	5,710 80
		Advance payments-----	72 00
		Overdrafts and bills payable	13,900 00
		Reserve and undivided profits -----	2,868 45
		Loans due and incomplete	9,120 00
Total assets-----	\$58,413 25	Total liabilities-----	\$58,413 25

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report--	\$757 46	Overdrafts and bills payable	\$14,300 00
Installment shares, dues---	6,452 24	Loans on real estate, shares, etc. -----	8,100 00
Interest -----	2,535 55	Interest paid-----	532 75
Loans repaid-----	5,800 00	Dues repaid, installment shares -----	3,619 24
Overdrafts and bills payable	15,200 00	Profits repaid, installment shares -----	803 23
		Salaries -----	300 00
		Taxes -----	20 00
		Other expenses-----	6 78
		Balance, cash in office and bank -----	3,063 25
Total receipts-----	\$30,745 25	Total disbursements--	\$30,745 25

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
12-----	123	\$123 00	\$171 13	
13-----	117	117 00	160 22	Dues plus
15-----	105	105 00	139 29	
16-----	81	81 00	100 89	profits as
17-----	63	63 00	74 60	
18-----	51	51 00	58 81	per by-laws
19-----	39	39 00	43 62	
21-----	27	27 00	29 39	
22-----	15	15 00	15 78	
24-----	3	3 00	3 03	

No. 35—LODI.

LODI BUILDING-LOAN ASSOCIATION.

P. O. address, 2 W. Pine Street, Lodi.

Incorporated October 6, 1922. Fiscal year ended December 31, 1925.

Officers—E. G. Steacy, President; Frederic Spoerke, Vice President; Glenn West, Attorney; W. E. Taylor, Secretary-Treasurer.

Directors—E. G. Steacy, Frederic Spoerke, T. M. Hagel, P. A. Ritchie, A. O. Eddlemon, Glenn West, Walter E. Taylor.

No. of series, none. No. of members and investors, 283. No. of shares, 6219.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$525,090 53	Guarantee stock, capital---	\$30,000 00
Arrearages on dues, interest, etc.-----	5,383 45	Guarantee stock, surplus reserve-----	11,965 87
Cash in office and bank-----	4,131 88	Installment shares, dues---	286,118 03
Other real estate owned---	1,809 49	Installment shares, profits---	16,967 75
Furniture and fixtures-----	694 08	Paid-up and prepaid shares, principal-----	28,800 00
Advances, ledger accounts---	272 29	Investment certificates, principal-----	149,800 00
		Overdrafts and bills payable-----	4,000 00
		Reserve and undivided profits-----	4,789 37
		Loans due and incomplete---	4,940 70
Total assets-----	\$537,381 72	Total liabilities-----	\$537,381 72
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$14,930 26	Overdrafts and bills payable-----	\$47,500 00
Guarantee stock-----	20,000 00	Loans on real estate, shares, etc.-----	227,982 77
Guarantee stock premium-----	8,000 00	Interest paid-----	1,503 49
Installment shares, dues-----	185,835 41	Dividends on guarantee stock-----	2,250 00
Paid-up and prepaid shares, dues-----	15,300 00	Dues repaid, installment shares-----	155,356 04
Investment certificates-----	75,000 00	Profits repaid, installment shares-----	10,852 21
Interest-----	39,425 42	Paid-up and prepaid shares, capital-----	6,200 00
Loans repaid-----	91,178 63	Paid-up and prepaid shares, dividends-----	1,548 78
Overdrafts and bills payable-----	36,500 00	Investment certificates, principal-----	41,400 00
Advances, ledger accounts---	3,214 02	Investment certificates, interest-----	8,377 71
Real estate sold-----	4,716 60	Advances, ledger accounts---	3,014 55
Bonds sold-----	50,013 26	Real estate acquired-----	2,102 97
		Bonds purchased-----	24,889 69
		Salaries-----	2,110 00
		Taxes-----	1,959 02
		Other expenses-----	2,875 59
		All other disbursements-----	58 90
		Balance, cash in office and bank-----	4,131 88
Total receipts-----	\$544,113 60	Total disbursements---	\$544,113 60

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

PEOPLES BUILDING AND LOAN ASSOCIATION.

P. O. address, 306 Farmers and Merchants Bank Building Lodi.

Incorporated February 5, 1924. Fiscal year ended December 31, 1925.

Officers—Jacob Kurtz, President; G. M. Gannon, Vice President and Attorney; Miss L. E. Tinnin, Secretary.

Directors—Jacob Kurtz, G. M. Gannon, H. C. Lange, E. F. Handel, J. C. Lange, G. Doering, Edgar B. Doering.

No. of series, none. No. of members and investors, 128. No. of shares, 100.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$213,264 68	Guarantee stock, capital-----	\$10,000 00
Cash in office and bank-----	3,851 87	Guarantee stock, surplus reserve-----	591 36
Other real estate owned-----	3,847 37	Investment certificates, principal-----	274,098 67
Furniture and fixtures-----	280 00	Investment certificates, interest unpaid-----	5,965 55
Advances, ledger accounts-----	205 74	Reserve and undivided profits-----	1,027 05
Other assets, investment certificates, etc.-----	70,308 12	Loans due and incomplete--	75 15
Total assets-----	\$291,757 78	Total liabilities-----	\$291,757 78
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$8,222 37	Loans on real estate, shares, etc.-----	\$125,645 25
Investment certificates-----	212,300 27	Investment certificates, principal-----	56,316 00
Interest-----	11,594 84	Investment certificates, interest-----	10,733 75
Loans repaid-----	19,345 15	Advances, ledger accounts--	568 61
Advances, ledger accounts--	369 50	Real estate acquired-----	3,922 37
Rents-----	75 00	Salaries-----	900 00
All other receipts-----	7,476 91	Taxes-----	57 00
Total receipts-----	\$259,384 04	Other expenses-----	202 27
		All other disbursements, investment certificates, etc.-----	57,186 92
		Balance, cash in office and bank-----	3,851 87
		Total disbursements--	\$259,384 04

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues, 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 37—LONG BEACH.

ANCHOR BUILDING AND LOAN ASSOCIATION.

P. O. address, 347 American Avenue, Long Beach.

Incorporated May 12, 1922. Fiscal year ended December 31, 1925.

Officers—Ray K. Person, President; Nelson McCook, Treasurer; Clyde Doyle, Attorney; Frank J. Parr, Secretary.

Directors—Ray K. Person, Nelson McCook, W. Jay Burgin, I. N. Vining, Clyde Doyle, Zoe H. Person, Frank J. Parr.

No. of series, none. No. of members and investors, 1142. No. of shares, 2086.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$945,867 88	Guarantee stock, capital---	\$75,100 00
Cash in office and bank-----	44,024 54	Guarantee stock, surplus reserve -----	3,000 00
Furniture and fixtures-----	2,580 00	Installment shares, dues-----	63,573 42
Bonds owned-----	24,597 50	Installment shares, profits---	1,023 13
		Investment certificates, principal -----	828,069 03
		Investment certificates, interest unpaid-----	22,413 22
		Reserve and undivided profits -----	5,774 26
		Loans due and incomplete---	2,466 44
		Sundry ledger accounts, escrows -----	15,650 42
Total assets-----	\$1,017,069 92	Total liabilities-----	\$1,017,069 92

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$53,700 70	Overdrafts and bills payable	\$10,000 00
Guarantee stock-----	22,600 00	Loans on real estate, shares, etc. -----	652,237 48
Installment shares, dues-----	211,565 14	Interest paid-----	641 10
Investment certificates-----	926,550 75	Dues repaid, installment shares -----	205,700 82
Interest -----	68,120 65	Profits repaid, installment shares -----	1,631 26
Premiums -----	10,263 20	Paid-up and prepaid shares, capital -----	100 00
Loans repaid-----	357,090 90	Paid-up and prepaid shares, dividends -----	12 00
Overdrafts and bills payable	10,000 00	Investment certificates, principal -----	679,521 84
Advances, ledger accounts---	246,101 88	Investment certificates, interest -----	23,336 37
Rents -----	1,215 00	Advances, ledger accounts---	252,412 21
		Bonds purchased-----	10,112 50
		Salaries -----	18,200 00
		Taxes -----	759 75
		Other expenses-----	9,048 35
		All other disbursements, office fixtures-----	475 00
		Balance, cash in office and bank -----	44,024 54
Total receipts-----	\$1,907,208 22	Total disbursements---	\$1,907,208 22

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 237 E. Broadway, Long Beach.

Incorporated November 9, 1923. Fiscal year ended December 31, 1925.

Officers—E. F. Davis, President; W. L. Taylor, Vice President; R. G. Swaffield, Attorney; W. H. Smith, Secretary.

Directors—E. F. Davis, W. L. Taylor, Julius Blum, R. G. Swaffield, J. W. Buol, C. C. Lewis, W. H. Smith.

No. of series, none. No. of members and investors, 601. No. of shares, 520.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$492,308 04	Guarantee stock, capital---	\$52,000 00
Arrearages on dues, interest, etc. -----	4,478 27	Guarantee stock, surplus reserve -----	5,700 00
Cash in office and bank-----	100,404 72	Investment certificates, principal -----	561,878 44
Real estate, office building	43,796 30	Investment certificates, interest unpaid-----	16,713 28
Furniture and fixtures-----	6,449 02	Reserve and undivided profits -----	8,409 64
Other assets, investment certificates, etc.-----	25,814 75	Loans due and incomplete--	28,549 74
Total assets-----	\$673,251 10	Total liabilities-----	\$673,251 10

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$74,803 37	Loans on real estate, shares, etc. -----	\$437,204 00
Investment certificates----	475,186 77	Investment certificates, principal -----	286,994 98
Interest -----	37,160 71	Investment certificates, interest -----	22,786 36
Premiums -----	8,581 30	Real estate acquired-----	43,796 30
Loans repaid-----	324,983 42	Bonds purchased-----	26,175 00
Bonds sold-----	14,900 00	Salaries -----	4,380 00
Rents -----	112 50	Taxes -----	1,643 67
Total receipts-----	\$935,728 07	Other expenses-----	11,309 67
		All other disbursements----	1,033 37
		Balance, cash in office and bank -----	100,404 72
		Total disbursements--	\$935,728 07

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 39—LONG BEACH.

COMMONWEALTH BUILDING AND LOAN ASSOCIATION.

P. O. address, 200 E. Fourth Street, Long Beach.

Incorporated June 1, 1922. Fiscal year ended December 31, 1925.

Officers—Thos. W. Williams, President; Chas. Z. Walker, Vice President and Attorney; W. F. Boice, Secretary.

Directors—Thos. W. Williams, Chas. Z. Walker, G. A. Walker, Hal McGrew, W. F. Boice.

No. of series, none. No. of members and investors, 580. No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$282,406 61	Guarantee stock, capital--	\$25,000 00
Cash in office and bank-----	33,175 80	Guarantee stock, surplus reserve -----	4,500 00
Furniture and fixtures-----	1,257 66	Investment certificates, principal -----	275,859 33
Bonds owned-----	5,077 66	Investment certificates, interest unpaid-----	10,609 68
Other assets-----	225 00	Reserve and undivided profits -----	2,850 96
		Sundry ledger accounts----	3,322 76
Total assets-----	\$322,142 73	Total liabilities-----	\$322,142 73

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$9,619 84	Loans on real estate, shares, etc. -----	\$252,514 54
Guarantee stock-----	15,000 00	Dividends on guarantee stock -----	1,000 00
Guarantee stock premium--	1,500 00	Investment certificates, principal -----	85,948 10
Investment certificates----	275,711 63	Investment certificates, interest -----	3,457 81
Interest -----	15,481 51	Bonds purchased-----	5,183 90
Premiums -----	8,107 22	Salaries -----	2,614 95
Loans repaid-----	59,867 64	Taxes -----	124 00
Advances, ledger accounts----	4,293 37	Other expenses-----	2,675 57
		All other disbursements----	2,886 54
		Balance, cash in office and bank -----	33,175 80
Total receipts-----	\$389,581 21	Total disbursements--	\$389,581 21

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value,

LONG BEACH BUILDING AND LOAN ASSOCIATION.

P. O. address, First and Locust Streets, Long Beach.

Incorporated March 5, 1920. Fiscal year ended December 31, 1925.

Officers—E. J. Wightman, President; Herbert M. Haskell, Vice President; Frank E. Wall, Treasurer; C. R. Lough, Secretary.

Directors—E. J. Wightman, Herbert M. Haskell, Frank E. Wall, Thomas R. Morrell, Herbert F. Ahlswede, David M. Smith, C. R. Lough.

No. of series, none. No. of members and investors, 2330. No. of shares, 15,698.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$2,485,546 29	Guarantee stock, capital....	\$55,800 00
Cash in office and bank....	352,737 33	Guarantee stock, surplus reserve -----	64,045 86
Furniture and fixtures....	9,431 96	Paid-up and prepaid shares, principal -----	\$1,514,000 00
Other assets -----	114 00	Paid-up and prepaid shares, dividends unpaid -----	27,596 58
		Investment certificates, prin- cipal -----	860,276 44
		Investment certificates, interest unpaid -----	7,906 55
		Reserve and undivided profits -----	7,904 10
		Loans due and incomplete..	300,911 54
		Sundry ledger accounts....	8,633 51
		All other liabilities -----	755 00
Total assets -----	\$2,847,829 58	Total liabilities -----	\$2,847,829 58

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$237,764 18	Loans on real estate, shares, etc. -----	\$1,747,600 17
Guarantee stock -----	27,900 00	Dividends on guarantee stock -----	7,254 00
Paid-up and prepaid shares, dues -----	1,120,900 00	Paid-up and prepaid shares, capital -----	698,800 00
Investment certificates....	733,298 09	Paid-up and prepaid shares, dividends -----	65,599 66
Interest -----	181,133 64	Investment certificates, prin- cipal -----	408,447 15
Fines -----	440 93	Investment certificates, interest -----	43,473 31
Fees -----	21,136 50	Advances, ledger accounts..	111,712 81
Loans repaid -----	1,064,178 99	Salaries -----	8,835 00
Advances, ledger accounts..	92,589 16	Taxes -----	6,304 98
Rents -----	125 00	Other expenses -----	25,105 36
All other receipts -----	2,421 00	All other disbursements, office fixtures -----	6,017 72
		Balance, cash in office and bank -----	352,737 33
Total receipts -----	\$3,481,887 49	Total disbursements -----	\$3,481,887 49

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 41—LONG BEACH.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First and Pacific Streets, Long Beach.

Incorporated August 4, 1904. Fiscal year ended December 31, 1925.

Officers—Chas. H. Tucker, President; Chas. A. Wiley, Vice President; E. E. Norton, Vice President; Ralph H. Clock, Attorney; M. N. Skinner, Secretary.

Directors—Chas. H. Tucker, Chas. A. Wiley, E. E. Norton, Ralph H. Clock, J. W. Tucker, C. J. Walker, Chas. Malcom, Leo M. Meeker, M. N. Skinner.

No. of series, none. No. of members and investors, 7865. No. of shares, 3000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$8,680,781 95	Guarantee stock, capital----	\$200,000 00
Cash in office and bank-----	682,911 70	Guarantee stock, surplus reserve -----	200,000 00
Furniture and fixtures-----	35,000 00	Installment shares, dues----	17,196 36
Advances, ledger accounts----	126,544 67	Installment shares, profits----	4,504 61
Bonds owned-----	232,350 00	Investment certificates, principal -----	8,342,415 73
Other assets, building and loan certificates, etc.-----	234,000 00	Investment certificates, interest unpaid-----	740,677 23
		Advance payments-----	50,000 00
		Reserve and undivided profits -----	66,549 25
		Loans due and incomplete----	363,779 83
		All other liabilities, bond adjustment -----	6,465 31
Total assets-----	\$9,991,588 32	Total liabilities-----	\$9,991,588 32
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$478,207 56	Loans on real estate, shares, etc.-----	\$4,100,530 10
Installment shares, dues-----	13,716 04	Dividends on guarantee stock -----	50,000 00
Investment certificates-----	6,769,422 36	Dues repaid, installment shares -----	11,800 00
Interest -----	636,812 50	Profits repaid, installment shares -----	4,710 00
Fees, loan-----	67,256 88	Investment certificates, principal -----	4,247,858 17
Loans repaid-----	1,664,297 55	Investment certificates, interest -----	185,739 41
		Advances, ledger accounts----	61,094 01
		Bonds purchased-----	29,800 00
		Salaries -----	58,701 85
		Taxes -----	14,722 11
		Other expenses-----	30,674 88
		All other disbursements, building and loan certificates, etc.-----	151,170 66
		Balance, cash in office and bank -----	682,911 70
Total receipts-----	\$9,629,712 89	Total disbursements-----	\$9,629,712 89

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

AMERICAN LOAN SOCIETY.

P. O. address, 1049 S. Hill Street, Los Angeles.

Incorporated September 15, 1922. Fiscal year ended December 31, 1925

Officers—Frank N. Fish, President; Geo. X. Hickerson, Vice President; R. J. Gardner, Attorney; H. E. Spieker, Secretary-Treasurer.

Directors—Frank N. Fish, Geo. H. Hickerson, Alex. Peterson, Isidor Silver, Chris. Koch, R. J. Gardner, A. O. Kelliher, Roy N. Fish, H. E. Spieker.

No. of series, none. No. of members and investors, 515. No. of shares, 611.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$518,405 81	Guarantee stock, capital---	\$61,100 00
Cash in office and bank----	54,226 87	Guarantee stock, surplus reserve -----	9,300 00
Advances, ledger accounts--	600 00	Investment certificates, principal -----	438,854 95
		Investment certificates, interest unpaid-----	13,084 53
		Reserve and undivided profits -----	29,730 86
		Loans due and incomplete--	21,162 34
Total assets-----	\$573,232 68	Total liabilities-----	\$573,232 68

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$13,973 89	Loans on real estate, shares, etc. -----	\$523,991 55
Guarantee stock-----	40,300 00	Interest paid-----	315 65
Investment certificates----	761,072 43	Dividends on guarantee stock -----	5,472 00
Interest -----	37,642 87	Investment certificates, principal -----	469,112 13
Fees and commission-----	17,296 00	Investment certificates, interest -----	2,855 65
Loans repaid-----	200,196 11	Advances, ledger accounts--	122,356 50
Advances, ledger accounts--	121,756 50	Salaries -----	10,000 00
		Taxes -----	1,053 09
		Other expenses-----	2,854 36
		Balance, cash in office and bank -----	54,226 87
Total receipts-----	\$1,192,237 80	Total disbursements--	\$1,192,237 80

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 43—LOS ANGELES.

ANGELUS BUILDING-LOAN ASSOCIATION.

P. O. address, 550 South Grand Avenue, Los Angeles.

Incorporated February 23, 1923. Fiscal year ended June 30, 1926.

Officers—Geo. A. Reimers, President; R. B. Graham and C. E. Kimlin, Vice Presidents; H. L. Persons, Attorney; H. T. Dennis, Secretary.

Directors—Geo. A. Reimers, R. B. Graham, C. E. Kimlin, S. E. Beach, J. B. Heckert, F. C. LeGrand, H. L. Persons.

No. of series, none. No. of members and investors, 3701. No. of shares, 9436.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$457,983 88	Guarantee stock, capital----	\$84,918 89
Arrearages on dues, interest, etc.-----	3,587 27	Guarantee stock, surplus reserve-----	1,791 00
Cash in office and bank-----	34,887 38	Installment shares, dues-----	40,465 16
Other real estate owned-----	2,531 53	Installment shares, profits-----	3,008 50
Furniture and fixtures-----	3,712 84	Paid-up and prepaid shares, principal-----	2,200 00
Advances, ledger accounts-----	4,201 64	Paid-up and prepaid shares, dividends unpaid-----	272 19
Other assets-----	2,655 82	Investment certificates, principal-----	286,441 78
		Investment certificates, interest unpaid-----	7,393 86
		Advance payments-----	2,219 61
		Overdrafts and bills payable-----	20,000 00
		Reserve and undivided profits-----	7,994 95
		Loans due and incomplete-----	51,397 23
		Sundry ledger accounts-----	1,457 19
Total assets-----	\$509,560 36	Total liabilities-----	\$509,560 36

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$7,914 26	Overdrafts and bills payable-----	\$10,000 00
Guarantee stock-----	27,105 33	Loans on real estate, shares, etc.-----	280,037 94
Installment shares, dues-----	36,457 75	Interest paid-----	99 17
Paid-up and prepaid shares, dues-----	2,644 73	Dividends on guarantee stock-----	5,528 33
Investment certificates-----	295,533 74	Dues repaid, installment shares-----	11,418 25
Interest-----	31,977 09	Profits repaid, installment shares-----	7,167 94
Premiums-----	12,651 25	Paid-up and prepaid shares, capital-----	2,217 16
Fines-----	18 50	Investment certificates, principal-----	121,781 11
Fees-----	18,997 80	Investment certificates, interest-----	9,574 62
Loans repaid-----	69,372 26	Advances, ledger accounts-----	9,260 72
Overdrafts and bills payable-----	20,000 00	Real estate acquired-----	2,531 53
Advances, ledger accounts-----	11,431 78	Salaries-----	6,004 24
All other receipts-----	5,768 56	Taxes-----	453 49
		Other expenses-----	23,098 67
		All other disbursements-----	15,812 50
		Balance, cash in office and bank-----	34,887 38
Total receipts-----	\$539,873 05	Total disbursements--	\$539,873 05

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

BANKERS GUARANTY LOAN COMPANY.

P. O. address, 601 S. Hill Street, Los Angeles.

Incorporated August 17, 1901. Fiscal year ended December 31, 1925.

Officers—John H. Foley, President; G. H. Wadleigh, Secretary,

Directors—John H. Foley, G. W. McLester, H. J. Lelande, G. H. Wadleigh.

No. of series, none. No. of members and investors, 70. No. of shares, 861.

ASSETS.		LIABILITIES.	
Cash in office and bank----	\$30,494 15	Guarantee stock, capital---	\$18,830 00
Other real estate owned----	100 00	Investment certificates, principal -----	1,961 88
		Investment certificates, interest unpaid-----	1,863 27
		Reserve and undivided profits -----	7,923 67
		Sundry ledger accounts----	15 33
Total assets-----	\$30,594 15	Total liabilities-----	\$30,594 15

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$29,838 65	Investment certificates, principal -----	\$1,110 00
Investment certificates-----	70 00	Real estate acquired-----	54 91
Interest -----	1,490 03	Taxes -----	32 00
Loans repaid-----	365 38	Other expenses-----	12 00
Real estate sold-----	9 00	All other disbursements----	70 00
		Balance, cash in office and bank -----	30,494 15
Total receipts-----	\$31,773 06	Total disbursements--	\$31,773 06

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 45—LOS ANGELES.

CALIFORNIA BUILDING-LOAN ASSOCIATION.

P. O. address, 1010 Pershing Square Building, Los Angeles.

Incorporated May 23, 1923. Fiscal year ended December 31, 1925.

Officers—Jonathan S. Dodge, President; G. E. Gardner, Vice President; H. Stanley Benedict, Secretary and Attorney.

Directors—Jonathan S. Dodge, G. E. Gardner, H. Stanley Benedict, W. T. Moore, Fred J. Butler, F. M. Douglass, Dr. Harlan Shoemaker.

No. of series, none. No. of members and investors, 5445. No. of shares, 129,012.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,373,862 35	Guarantee stock, capital---	\$66 500 00
Arrearages on dues, interest, etc.-----	2,592 12	Guarantee stock, surplus reserve-----	700 31
Cash in office and bank-----	107,328 50	Installment shares, dues-----	393,395 54
Furniture and fixtures-----	5,058 08	Installment shares, profits-----	20,055 59
Advances, ledger accounts---	200 00	Paid-up and prepaid shares, principal-----	357,064 00
		Paid-up and prepaid shares, dividends unpaid-----	19,956 58
		Investment certificates, principal-----	265,298 25
		Investment certificates, interest unpaid-----	861 15
		Reserve and undivided profits-----	7,783 21
		Loans due and incomplete---	250,879 82
		Sundry ledger accounts-----	5,903 06
		All other liabilities-----	100,643 54
Total assets-----	\$1,489,041 05	Total liabilities-----	\$1,489,041 05

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$21,492 44	Loans on real estate, shares, etc.-----	\$934,124 31
Guarantee stock-----	50,000 00	Dividends on guarantee stock-----	3,280 53
Installment shares, dues---	384,953 64	Dues repaid, installment shares-----	48,792 14
Paid-up and prepaid shares, dues-----	303,930 00	Profits repaid, installment shares-----	178 56
Investment certificates-----	258,863 57	Paid-up and prepaid shares, capital-----	20,336 00
Interest-----	65,898 80	Paid-up and prepaid shares, dividends-----	6,593 73
Premiums-----	5,100 00	Investment certificates, principal-----	56,863 34
Fees-----	105,294 88	Investment certificates, interest-----	4,364 87
Loans repaid-----	107,591 12	Advances, ledger accounts---	2,378 80
Advances, ledger accounts---	2,463 63	Salaries-----	1,200 00
All other receipts-----	22,768 75	Taxes-----	469 13
		Other expenses-----	136,351 84
		All other disbursements---	6,095 08
		Balance, cash in office and bank-----	107,328 50
Total receipts-----	\$1,328,356 83	Total disbursements---	\$1,328,356 83

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

FEDERAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 457 S. Western Avenue, Los Angeles.

Incorporated October 3, 1924. Fiscal year ended June 30, 1926.

Officers—Royce H. Heath, President; John Johnson and Geo. B. McLain, Vice Presidents; H. W. Hanson, Attorney; E. O. Morgan, Secretary.

Directors—Royce W. Heath, John Johnson, Geo. B. McLain, Edgar C. Hoit, Geo. B. Rupp, Warren T. Smith, Guy V. Whaley, Thos. R. Sullivan, R. F. Ahern.

No. of series, none. No. of members and investors, 273. No. of shares, 270.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$140,406 04	Guarantee stock, capital---	\$25,000 00
Cash in office and bank-----	16,835 85	Paid-up and prepaid shares, principal-----	2,000 00
Furniture and fixtures-----	6,305 04	Paid-up and prepaid shares, dividends unpaid-----	91 19
		Investment certificates, principal-----	82,119 28
		Investment certificates, interest unpaid-----	747 53
		Overdrafts and bills payable	13,500 00
		Reserve and undivided profits-----	1,216 27
		Loans due and incomplete---	38,788 29
		Sundry ledger accounts-----	84 37
Total assets-----	\$163,546 93	Total liabilities-----	\$163,546 93

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$21,860 29	Overdrafts and bills payable	\$52,000 00
Guarantee stock premium---	180 00	Loans on real estate, shares, etc.-----	139,103 41
Paid-up and prepaid shares, dues-----	1,400 00	Interest paid-----	710 12
Investment certificates-----	126,175 73	Paid-up and prepaid shares, capital-----	200 00
Interest-----	6,127 96	Paid-up and prepaid shares, dividends-----	100 12
Fees-----	5,692 33	Investment certificates, principal-----	64,751 91
Loans repaid-----	56,512 08	Investment certificates, interest-----	829 30
Overdrafts and bills payable	65,500 00	Advances, ledger accounts---	37 03
		Salaries-----	4,068 45
		Taxes-----	90 40
		Other expenses-----	3,547 10
		All other disbursements, office fixtures, etc.-----	1,174 70
		Balance, cash in office and bank-----	16,835 85
Total receipts-----	\$283,448 39	Total disbursements---	\$283,448 39

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 47—LOS ANGELES.

FIDELITY SAVINGS AND LOAN ASSOCIATION.

P. O. address, 601 S. Hill Street, Los Angeles.

Incorporated August 21, 1889. Fiscal year ended December 31, 1925.

Officers—G. H. Wadleigh, President; L. J. Christopher, Vice President; M. K. Young, Attorney; Clarence H. Lee, Secretary.

Directors—G. H. Wadleigh, L. J. Christopher, S. W. Reddin, J. T. Cooper, J. Dabney Day, D. K. Edwards, John Finley, D. C. Pixley.

No. of series, none. No. of members and investors, 5483. No. of shares, 22,540.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$16,034,010 70	Guarantee stock, capital	\$350,000 00
Cash in office and bank	495,107 18	Guarantee stock, surplus reserve	687,500 00
Other real estate owned	461,280 38	Installment shares, dues	32,373 36
Advances, ledger accounts	173,943 89	Installment shares, profits	29,405 09
Other assets	15,028 63	Paid-up and prepaid shares, principal	1,827,750 00
		Paid-up and prepaid shares, dividends unpaid	49,350 00
		Investment certificates, principal	12,078,666 55
		Investment certificates, interest unpaid	308,305 17
		Overdrafts and bills payable and certificates of deposit	220,000 00
		Reserve and undivided profits	103,793 00
		Loans due and incomplete	615,445 20
		Sundry ledger accounts	876,782 41
Total assets	\$17,179,370 78	Total liabilities	\$17,179,370 78

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$469,665 86	Overdrafts and bills payable	\$310,000 00
Installment shares, dues	5,391 66	Loans on real estate, shares, etc.	6,944,870 84
Paid-up and prepaid shares, dues	200 00	Interest paid	3,644 69
Investment certificates	7,763,459 57	Dividends on guarantee stock	42,000 00
Interest	1,155,290 70	Dues repaid, installment shares	86,662 78
Fines	790 86	Profits repaid, installment shares	92,760 37
Loans repaid	4,144,699 86	Paid-up and prepaid shares, capital	504,100 00
Overdrafts and bills payable, certificates of deposit	470,000 00	Paid-up and prepaid shares, dividends	140,509 02
Advances, ledger accounts	1,299,234 91	Investment certificates, principal	4,528,797 75
Real estate sold	374,980 05	Investment certificates, interest	552,398 04
All other receipts, escrows, etc.	14,986 35	Advances, ledger accounts	1,163,811 90
Total receipts	\$15,698,699 82	Real estate acquired	596,901 03
		Salaries	31,150 00
		Taxes	82,354 50
		Other expenses	116,678 98
		All other disbursements	6,952 74
		Balance, cash in office and bank	495,107 18
		Total disbursements	\$15,698,699 82

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE AND WITHDRAWAL VALUE.

Dayton plan.

Dues 40 cents per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 48—LOS ANGELES.

FIELD BUILDING AND LOAN ASSOCIATION.

P. O. address, 1072 N. Western Avenue, Los Angeles.

Incorporated September 19, 1924. Fiscal term ended December 31, 1925.

Officers—Walter J. Field, President; Chas. A. Keeler, Vice President; A. G. Ritter, Attorney; C. I. Matthaei, Secretary-Treasurer.

Directors—Walter J. Field, Chas. A. Keeler, C. I. Matthaei, C. R. Lough, Geo. J. Birkel, C. E. Roberts.

No. of series, none. No. of members and investors, 308. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$170,425 36	Guarantee stock, capital....	\$40,000 00
Arrearages on dues, interest, etc. -----	1,428 35	Guarantee stock, surplus reserve -----	15,000 00
Cash in office and bank -----	21,645 37	Investment certificates, principal -----	147,093 45
Furniture and fixtures -----	6,484 32	Investment certificates, interest unpaid -----	1,348 96
Bonds owned, investment certificates -----	15,000 00	Reserve and undivided profits -----	3,997 70
Other assets -----	1,311 80	Loans due and incomplete --	6,484 47
		Sundry ledger accounts -----	942 27
		All other liabilities, uncollected interest -----	1,428 35
Total assets -----	\$216,295 20	Total liabilities -----	\$216,295 20

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report ---	\$47,642 08	Loans on real estate, shares, etc. -----	\$34,499 59
Investment certificates -----	20,607 90	Investment certificates, principal -----	11,100 41
Interest -----	7,119 45	Investment certificates, interest -----	3,806 01
Fees -----	1,834 05	Salaries -----	2,091 65
Advances, ledger accounts --	1,181 04	Taxes -----	87 00
		Other expenses -----	4,918 84
		All other disbursements, office fixtures, etc. -----	235 65
		Balance, cash in office and bank -----	21,645 37
Total receipts -----	\$78,384 52	Total disbursements --	\$78,384 52

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 49—LOS ANGELES.

FRANKLIN BUILDING-LOAN ASSOCIATION.

P. O. address, 709 S. Hope Street, Los Angeles.

Incorporated September 8, 1924. Fiscal year ended December 31, 1925.

Officers—M. M. Johnson, President; H. G. Sonnemann, S. E. Bartlett, Vice Presidents; Owen Emery, Attorney; Karl C. Darlington, Secretary.

Directors—M. M. Johnson, H. G. Sonnemann, S. E. Bartlett, M. E. Johnson, Levi Wright, F. L. Darlington, Karl C. Darlington.

No. of series, none. No. of members and investors, 111. No. of shares, 377.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$14,906 83	Guarantee stock, capital---	\$18,400 00
Cash in office and bank-----	14,730 14	Installment shares, dues-----	22 70
Furniture and fixtures-----	2,602 50	Investment certificates, principal-----	7,886 59
Other assets-----	1,218 78	Investment certificates, interest unpaid-----	157 54
		Reserve and undivided profits-----	2,165 88
		Loans due and incomplete---	4,811 77
		Sundry ledger accounts-----	13 77
Total assets-----	\$33,458 25	Total liabilities-----	\$33,458 25
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock-----	\$18,400 00	Loans on real estate, shares, etc.-----	\$11,988 23
Guarantee stock premium---	5,145 00	Investment certificates, principal-----	4,746 41
Installment shares, dues-----	22 70	Advances, ledger accounts---	17,146 98
Investment certificates-----	12,633 00	Salaries-----	807 00
Interest-----	424 72	Taxes-----	20 00
Fees-----	757 05	Other expenses-----	3,554 49
Loans repaid-----	1,893 17	All other disbursements, office fixtures, etc.-----	3,565 98
Advances, ledger accounts---	16,843 68	Balance, cash in office and bank-----	14,730 14
All other receipts-----	439 91		
Total receipts-----	\$56,559 23	Total disbursements---	\$56,559 23

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

GIBRALTAR BUILDING AND LOAN ASSOCIATION.

P. O. address, Black Building, Los Angeles.

Incorporated July 1, 1925. Term ended June 30, 1926.

Officers—E. E. Baumgarten, President; J. F. Reeves, Vice President; Hugh Wilton, Secretary.

Directors—E. E. Baumgarten, J. F. Reeves, H. H. Abernathy, J. F. Holbrook, J. A. Crowley, B. W. Pelton, F. M. Smith, Hugh Wilton, M. Walters.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$152,930 54	Guarantee stock, capital---	\$91,500 00
Cash in office and bank-----	77 68	Guarantee stock, surplus reserve-----	1,962 04
Furniture and fixtures-----	4,924 84	Investment certificates, principal-----	13,596 68
Advances, ledger accounts---	46 00	Overdrafts and bills payable	50,000 00
		Sundry ledger accounts-----	920 34
Total assets-----	\$157,979 06	Total liabilities-----	\$157,979 06

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$91,500 00	Overdrafts and bills payable	\$29,953 16
Guarantee stock premium--	9,150 00	Loans on real estate, shares, etc.-----	392,011 40
Investment certificates-----	105,097 52	Interest paid-----	4,382 17
Interest-----	8,082 99	Investment certificates, principal-----	91,500 84
Fees-----	5,695 45	Salaries-----	4,106 43
Loans repaid-----	239,080 86	Other expenses-----	20,306 01
Overdrafts and bills payable	79,953 16	All other disbursements, furniture and fixtures, etc.	29,679 84
All other receipts-----	33,457 55	Balance, cash in office and bank-----	77 68
Total receipts-----	\$572,017 53	Total disbursements--	\$572,017 53

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

(In liquidation.)

No. 51—LOS ANGELES.

GREAT WESTERN BUILDING AND LOAN ASSOCIATION.

P. O. address, 901 Stock Exchange Building, Los Angeles.

Incorporated May 12, 1925. Term ended December 31, 1925.

Officers—J. F. Triska, President; Frank Marik, Joseph Ondrasik, Vice Presidents; James Tyra, Treasurer; Joseph Jelinek, Secretary.

Directors—J. F. Triska, Frank Marik, Joseph Ondrasik, Joseph Jelinek, Jeremiah Hopp, James Tyra, Rudolph Drabek, Geo. Jedlica.

No. of series, none. No. of members and investors, 58. No. of shares, 281.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$50,226 27	Guarantee stock, capital---	\$28,100 00
Cash in office and bank----	15,871 21	Guarantee stock, surplus reserve-----	1,684 69
Furniture and fixtures----	1,331 09	Investment certificates, principal-----	32,850 78
Advances, ledger accounts----	17 50	Sundry ledger accounts----	5,895 25
Other assets-----	1,084 65		
Total assets-----	\$68,530 72	Total liabilities-----	\$68,530 72

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$28,100 00	Loans on real estate, shares, etc.-----	\$51,100 00
Guarantee stock premium--	2,810 00	Investment certificates, principal-----	16,880 65
Investment certificates----	49,731 43	Advances, ledger accounts--	65,816 64
Interest-----	1,318 90	Salaries-----	1,376 98
Fees-----	269 00	Taxes-----	20 67
Loans repaid-----	873 73	Other expenses-----	2,385 75
Advances, ledger accounts--	71,672 89	All other disbursements, office fixtures, etc.-----	2,415 74
All other receipts, commissions, etc.-----	1,091 69	Balance, cash in office and bank-----	15,871 21
Total receipts-----	\$155,867 64	Total disbursements--	\$155,867 64

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 6333 Hollywood Boulevard, Los Angeles.

Incorporated May 2, 1921. Fiscal year ended December 31, 1925.

Officers—G. R. Dexter, President; Orville L. Routt, Vice President; Harry E. Jones, Vice President; F. G. Leonard, Treasurer; Gilbert H. Beesemyer, Secretary-Treasurer.

Directors—G. R. Dexter, Orville L. Routt, Harry E. Jones, F. G. Leonard, A. Z. Taft, Jr.; Gilbert H. Beesemyer, Chas. R. Stuart, C. E. Jacobson, O. L. Bishop.

No. of series, none. No. of members and investors, 3849. No. of shares, 4143.

ASSETS.		LIABILITIES.	
Loans, on real estate, shares, etc.	\$2,039,446 89	Guarantee stock, capital	\$200,000 00
Cash in office and bank	144,483 36	Guarantee stock, surplus reserve	5,000 00
Real estate, office building	175,729 30	Installment shares, dues	16,951 46
Other real estate owned	133,919 64	Installment shares, profits	859 43
Furniture and fixtures	24,273 66	Paid-up and prepaid shares, principal	47,200 00
Advances, ledger accounts	187 05	Investment certificates, principal	2,159,254 56
Bonds owned	116,389 28	Overdrafts and bills payable	115,000 00
Other assets, prepaid insurance	478 00	Reserve and undivided profits	11,164 62
		Loans due and incomplete	79,279 61
		All other liabilities	197 50
Total assets	\$2,634,907 18	Total liabilities	\$2,634,907 18

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report	\$80,231 28	Overdrafts and bills payable	\$125,000 00
Installment shares, dues	7,324 45	Loans, on real estate, shares, etc.	1,977,425 32
Paid-up and prepaid shares, dues	18,400 00	Interest paid	10,026 13
Investment certificates	11,949,123 65	Dividends on guarantee stock	16,000 00
Interest	180,681 22	Dues repaid, installment shares	8,305 00
Brokerage and discount	12,294 34	Paid-up and prepaid shares, capital	8,800 00
Fees	38,823 73	Paid-up and prepaid shares, dividends	2,113 92
Loans repaid	1,143,971 97	Investment certificates, principal	10,763,220 82
Overdrafts and bills payable	190,000 00	Investment certificates, interest	105,879 46
Rents	4,534 80	Real estate acquired	237,001 46
All other receipts, escrows, etc.	25,580 95	Bonds purchased	102,615 30
		Salaries	58,372 65
		Taxes	25,457 14
		Other expenses	59,480 61
		All other disbursements	6,785 13
		Balance, cash in office and bank	144,483 36
Total receipts	\$13,650,966 39	Total disbursements	\$13,650,966 39

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 53—LOS ANGELES.

GUARDIAN BUILDING-LOAN ASSOCIATION.

P. O. address, 808 S. Spring Street, Los Angeles.

Incorporated January 17, 1925. Fiscal term ended December 31, 1925.

Officers—R. F. McClellan, Chairman; P. F. Cogswell, President; H. A. Payne, A. C. Malone and A. L. King, Vice Presidents; H. A. Miller, Secretary.

Directors—R. F. McClellan, P. F. Cogswell, H. A. Payne, A. C. Malone, Malcolm Crowe, A. L. King, E. J. Wylie, J. W. Tucker, W. O. Welch, J. H. Alvord, F. J. Smith, R. L. Sutton, A. E. Burns, C. C. McWhinney, M. R. Hopkins, Geo. A. Rogers, H. A. Miller.

No. of series, none. No. of members and investors, 46. No. of shares, 4476.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$102,825 01	Guarantee stock, capital---	\$80,140 00
Cash in office and bank-----	17,379 64	Guarantee stock, surplus reserve-----	14,933 62
Furniture and fixtures-----	3,510 79	Installment shares, dues---	600 74
Advances, ledger accounts---	125 00	Paid-up and prepaid shares, principal-----	11,900 00
Other assets-----	1,565 89	Loans due and incomplete---	17,306 69
		Sundry ledger accounts-----	525 28
Total assets-----	\$125,406 33	Total liabilities-----	\$125,406 33

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$89,724 39	Loans on real estate, shares, etc.-----	\$86,293 31
Guarantee stock-----	6,300 00	Advances, ledger accounts---	125 00
Guarantee stock premium---	1,575 00	Taxes-----	11 00
Installment shares, dues---	600 74	Other expenses-----	10,049 93
Paid-up and prepaid shares, dues-----	11,900 00	All other disbursements, office fixtures, etc.-----	1,309 18
Interest-----	1,202 91	Balance, cash in office and bank-----	17,379 64
Fees-----	2,564 75		
Loans repaid-----	774 99		
Advances, ledger accounts---	525 28		
Total receipts-----	\$115,168 06	Total disbursements---	\$115,168 06

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 75 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

HOLLYWOOD BUILDING AND LOAN ASSOCIATION.

P. O. address, 7902 Santa Monica Boulevard, Los Angeles.

Incorporated March 6, 1924. Fiscal year ended December 31, 1925.

Officers—F. C. Hardy, President; Herbert Scholfield, Vice President; Wm. Jennings Bryan, Attorney; T. A. Olcott, Secretary.

Directors—F. C. Hardy, Herbert Scholfield, Charles Piers, Marshall T. Hooper, H. J. Ernster, T. A. Olcott.

No. of series, none. No. of members and investors, 222. No. of shares, 1700.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$151,461 37	Guarantee stock, capital---	\$24,000 00
Cash in office and bank-----	4,352 08	Guarantee stock, surplus reserve -----	4,800 00
Furniture and fixtures-----	1,576 24	Installment shares, dues----	74,929 25
Other assets-----	275 00	Investment certificates, principal -----	43,707 26
		Investment certificates, interest unpaid-----	692 71
		Overdrafts and bills payable	3,750 00
		Reserve and undivided profits -----	1,732 73
		Loans due and incomplete---	3,511 91
		Sundry ledger accounts-----	540 83
Total assets-----	\$157,664 69	Total liabilities-----	\$157,664 69

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$33,854 53	Overdrafts and bills payable	\$3,500 00
Installment shares, dues-----	123,939 18	Loans on real estate, shares, etc. -----	134,625 00
Investment certificates-----	32,719 91	Interest paid-----	380 70
Interest -----	8,371 52	Dues repaid, installment shares -----	55,222 96
Fees -----	4,521 70	Profits repaid, installment shares -----	2,160 45
Loans repaid-----	9,793 41	Investment certificates, principal -----	4,901 30
Overdrafts and bills payable	7,250 00	Investment certificates, interest -----	1,931 27
Advances, ledger accounts--	171,505 92	Advances, ledger accounts--	179,255 34
		Salaries -----	1,325 00
		Taxes -----	56 04
		Other expenses-----	4,246 03
		Balance, cash in office and bank -----	4,352 08
Total receipts-----	\$391,956 17	Total disbursements--	\$391,956 17

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits, as per by-laws.

No. 55—LOS ANGELES.

HOME BUILDING AND LOAN ASSOCIATION.

P. O. address, 401 S. Spring Street, Los Angeles.

Incorporated August 21, 1889. Fiscal term ended June 30, 1926.

Officers—Geo. H. Wigmore, President; Michael Rieder, Vice President; Fred E. Peterson, Attorney; W. A. Bonyng, Jr., Secretary-Treasurer.

Directors—Geo. H. Wigmore, Michael Rieder, I. B. Newton, W. J. Lawless, Geo. W. Shugers, G. Spencer Shimmin, I. P. Leigh.

No. of series, 21. No. of members and investors, 185. No. of shares, 5524.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$355,000 00	Installment shares, dues---	\$218,346 00
Arrearages on dues, interest, etc. -----	3,564 63	Installment shares, profits---	46,065 69
Cash in office and bank----	393 06	Advance payments-----	5,145 00
		Overdrafts and bills payable	86,200 00
		Reserve and undivided profits -----	3,201 00
Total assets-----	\$358,957 69	Total liabilities-----	\$358,957 69

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$1,413 54	Overdrafts and bills payable	\$45,300 00
Installment shares, dues---	48,611 00	Loans on real estate, shares, etc. -----	39,772 83
Interest -----	21,550 23	Interest paid-----	5,144 93
Fines -----	91 16	Dues repaid, installment shares -----	24,076 00
Fees -----	60 00	Profits repaid, installment shares -----	3,750 26
Loans repaid-----	30,400 00	Salaries -----	2,621 00
Overdrafts and bills payable	19,300 00	Taxes -----	138 95
		Other expenses-----	228 90
		Balance, cash in office and bank -----	393 06
Total receipts-----	\$121,425 93	Total disbursements--	\$121,425 93

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
55-----	117	\$117 00	\$176 07	\$176 07
57-----	105	105 00	152 13	149 77
59-----	93	93 00	129 54	125 89
61-----	81	81 00	108 37	104 27
63-----	69	69 00	88 40	84 51
65-----	57	57 00	69 90	66 68
67-----	45	45 00	52 48	50 61
69-----	33	33 00	38 83	35 87
71-----	21	21 00	22 51	22 13
73-----	9	9 00	9 27	9 20

INSURANCE PLAN BUILDING AND LOAN ASSOCIATION.

P. O. address, 531 W. Sixth Street, Los Angeles.

Incorporated August 24, 1925. Term ended June 30, 1926.

Officers—A. W. Frye, President; C. A. Dykstra and Dan Morgan Smith, Vice Presidents; Gordon Whittall, Treasurer; W. M. Aydelotte, Attorney; Geo. M. Eason, Secretary.

Directors—A. W. Frye, C. A. Dykstra, Dan Morgan Smith, Robt. M. Allen, A. O. Garrett, Gordon Whittall, S. T. Montgomery, Mattison B. Jones.

No. of series, none. No. of members and investors, 805. No. of shares, 18,609.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$83,527 60	Installment shares, dues ---	\$40,995 64
Arrearages on dues, interest, etc. -----	14,680 15	Installment shares, profits ---	62 98
Cash in office and bank -----	27,834 02	Paid-up and prepaid shares, principal -----	18,760 00
Other assets -----	138 33	Overdrafts and bills payable	20,000 00
		Reserve and undivided profits -----	2,982 23
		Loans due and incomplete ---	36,217 02
		Sundry ledger accounts -----	1,071 25
		All other liabilities, unearned premiums -----	6,090 98
Total assets -----	\$126,180 10	Total liabilities -----	\$126,180 10

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Installment shares, dues ---	\$35,818 63	Loans on real estate, shares, etc. -----	\$47,466 58
Paid-up and prepaid shares, dues -----	23,000 00	Interest paid -----	145 00
Interest -----	910 89	Dues repaid, installment shares -----	8,154 47
Premiums -----	11,021 00	Profits repaid, installment ---	63 00
Fines -----	37 89	Paid-up and prepaid shares, capital -----	4,330 00
Fees -----	17,340 60	Paid-up and prepaid shares, dividends -----	315 94
Loans repaid -----	156 00	Taxes -----	142 00
Overdrafts and bills payable	20,000 00	Other expenses -----	19,923 91
		Balance, cash in office and bank -----	27,834 02
Total receipts -----	\$108,374 92	Total disbursements ---	\$108,374 92

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 10 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 57—LOS ANGELES.

LA BONTE BUILDING AND LOAN ASSOCIATION.

P. O. address, 130 N. Larchmont Boulevard, Los Angeles.

Incorporated November 5, 1924. Fiscal term ended December 31, 1925.

Officers—Julius La Bonte, President; Charles Ransom, Vice President; J. C. Fisher, Treasurer; H. M. Dunham, Secretary and Attorney.

Directors—Julius La Bonte, Charles Ransom, A. J. Martineau, J. W. Walton, Jr., Wm. M. Kerr.

No. of series, none. No. of members and investors, 158. No. of shares, 1495.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$224,710 00	Guarantee stock, capital...	\$149,500 00
Cash in office and bank.....	160,523 65	Guarantee stock, surplus reserve	29,900 00
Other real estate owned.....	21,250 00	Investment certificates, prin- cipal	290,809 94
Furniture and fixtures.....	10,105 20	Investment certificates, interest unpaid.....	1,998 45
Bonds owned.....	65,653 04	Overdrafts and bills payable	7,467 50
Other assets.....	275 00	Reserve and undivided profits	2,651 99
		Sundry ledger accounts....	189 01
Total assets.....	\$482,516 89	Total liabilities.....	\$482,516 89

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock.....	\$149,500 00	Overdrafts and bills payable	\$1,850 00
Guarantee stock premium...	29,900 00	Loans on real estate, shares, etc.	423,800 00
Investment certificates.....	786,274 93	Dividends on guarantee stock	5,550 50
Interest	16,362 47	Investment certificates, prin- cipal	493,156 81
Fees and commissions.....	20,772 50	Investment certificates, interest	10,624 23
Loans repaid.....	199,090 00	Advances, ledger accounts...	563 27
Overdrafts and bills payable	9,317 50	Real estate acquired.....	21,250 00
		Bonds purchased.....	65,653 04
		Salaries	6,030 00
		Taxes	517 05
		Other expenses.....	10,736 44
		All other disbursements, office outfit, etc.....	10,962 41
		Balance, cash in office and bank	160,523 65
Total receipts.....	\$1,211,217 40	Total disbursements...	\$1,211,217 40

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LIBERTY BUILDING-LOAN ASSOCIATION.

P. O. address, 2504 Central Avenue, Los Angeles.

Incorporated January 24, 1924. Fiscal year ended March 31, 1926.

Officers—W. C. Gordon, President; C. S. Blodgett and Albert Baumann, Vice Presidents; C. A. Jones, Attorney; A. Hartley Jones, Secretary.

Directors—W. C. Gordon, C. S. Blodgett, Albert Bauman, Norman A. Houston, Frank A. Harver, L. M. Blodgett, J. H. Shackelford.

No. of series, none. No. of members and investors, 559. No. of shares, 8811.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$122,906 18	Guarantee stock, capital---	\$23,017 00
Cash in office and bank----	15,242 68	Guarantee stock, surplus reserve -----	4,610 60
Furniture and fixtures-----	2,658 70	Installment shares, dues----	30,648 17
Other assets-----	470 00	Installment shares, profits----	2,334 60
		Investment certificates, principal -----	46,969 26
		Investment certificates, interest unpaid-----	1,147 28
		Overdrafts and bills payable	15,000 00
		Loans due and incomplete----	9,491 11
		Sundry ledger accounts----	8,059 54
Total assets-----	\$141,277 56	Total liabilities-----	\$141,277 56

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,647 79	Overdrafts and bills payable	\$2,000 00
Guarantee stock-----	7,365 70	Loans on real estate, shares, etc.-----	68,280 75
Installment shares, dues----	19,425 81	Interest paid-----	209 17
Investment certificates-----	93,181 57	Dividends on guarantee stock -----	2,126 70
Interest -----	7,467 43	Dues repaid, installment shares -----	5,514 90
Premiums -----	625 00	Profits repaid, installment shares -----	170 97
Fees -----	4,289 00	Investment certificates, principal -----	71,537 50
Loans repaid-----	24,858 48	Investment certificates, interest -----	1,343 92
Overdrafts and bills payable	15,000 00	Advances, ledger accounts----	69,867 95
Advances, ledger accounts--	69,542 68	Salaries -----	2,250 00
		Taxes -----	70 11
		Other expenses-----	8,788 71
		Balance, cash in office and bank -----	15,242 68
Total receipts-----	\$247,403 52	Total disbursements--	\$247,403 52

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 59—LOS ANGELES.

LINCOLN BUILDING AND LOAN ASSOCIATION.

P. O. address, 616 Wright and Callender Building, Los Angeles.

Incorporated February 6, 1925. Fiscal term ended December 31, 1925.

Officers—Martin L. Levering, President; C. A. Adams, E. A. Peters, Vice Presidents; Jesse Waterman, Attorney; N. L. Levering, Secretary.

Directors—M. L. Levering, C. A. Adams, E. A. Peters, C. A. Fisher, J. A. McElmell.

No. of series, none. No. of members and investors, 500. No. of shares, 3472.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$65,418 96	Guarantee stock, capital---	\$24,600 00
Cash in office and bank-----	4,083 89	Guarantee stock, surplus reserve-----	2,510 00
Furniture and fixtures-----	665 60	Installment shares, dues-----	2,748 42
Other assets-----	1,882 52	Investment certificates, principal-----	34,794 18
		Overdrafts and bills payable-----	7,000 00
		Reserve and undivided profits-----	398 37
Total assets-----	\$72,050 97	Total liabilities-----	\$72,050 97

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$24,600 00	Loans on real estate, shares, etc.-----	\$75,650 00
Guarantee stock premium---	2,510 00	Interest paid-----	299 66
Installment shares, dues---	3,820 42	Dues repaid, installment shares-----	1,072 00
Investment certificates-----	46,984 47	Paid-up and prepaid shares, capital-----	12,190 29
Interest-----	3,429 94	Paid-up and prepaid shares, dividends-----	776 81
Fees-----	10,261 00	Salaries-----	1,095 84
Loans repaid-----	10,231 04	Taxes-----	41 00
Overdrafts and bills payable-----	7,000 00	Other expenses-----	11,117 98
All other receipts-----	305 82	All other disbursements, office fixtures, etc.-----	2,815 22
		Balance, cash in office and bank-----	4,083 89
Total receipts-----	\$109,142 69	Total disbursements--	\$109,142 69

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 60—LOS ANGELES.

LOS ANGELES AMERICAN BUILDING AND LOAN ASSOCIATION.

P. O. address, 5101 York Boulevard, Los Angeles.

Incorporated November 24, 1924. Fiscal term ended December 31, 1925.

Officers—J. C. Baddeley, President; I. N. Minnick, Vice President; J. K. Wilson, Attorney; W. G. Tomlinson, Secretary.

Directors—J. C. Baddeley, I. N. Minnick, W. E. Oldfield, C. E. Ogg, F. W. Starr, J. Zebroski, C. Musk, Louis Agle, K. K. Burnham, G. W. Bailey, J. W. Ivers, C. Dumazert, F. W. McNamara, J. K. Wilson, C. A. Elder, E. W. Leeper, C. E. Baker, W. G. Tomlinson, O. T. Vaughn, C. H. Pedrotti.

No. of series, none. No. of members and investors, 113. No. of shares, 306.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$18,285 77	Guarantee stock, capital....	\$10,000 00
Cash in office and bank-----	2,416 79	Guarantee stock, surplus reserve-----	854 89
Furniture and fixtures-----	1,241 31	Installment shares, dues-----	596 00
Advances, ledger accounts....	16 87	Installment shares, profits....	17 00
		Investment certificates, principal-----	5,852 53
		Investment certificates, interest unpaid-----	123 84
		Reserve and undivided profits-----	3,262 08
		Loans due and incomplete....	1,218 95
		Surplus ledger accounts....	35 45
Total assets-----	\$21,960 74	Total liabilities-----	\$21,960 74

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$10,000 00	Loans on real estate, shares, etc.-----	\$21,003 86
Guarantee stock premium....	3,750 00	Dues repaid, installment shares-----	60 00
Installment shares, dues....	673 00	Profits repaid, installment shares-----	17 95
Investment certificates-----	6,715 37	Investment certificates, principal-----	739 00
Interest-----	1,022 39	Investment certificates, interest-----	126 15
Fees-----	2,384 00	Advances, ledger accounts....	975 74
Loans repaid-----	3,937 04	Other expenses-----	3,735 29
Advances, ledger accounts....	994 11	All other disbursements, office fixtures-----	401 13
		Balance, cash in office and bank-----	2,416 79
Total receipts-----	\$29,475 91	Total disbursements....	\$29,475 91

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 61—LOS ANGELES.

LOS ANGELES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 740 S. Spring Street, Los Angeles.

Incorporated October 20, 1920. Fiscal year ended December 31, 1925.

Officers—E. E. Gard, President; Alfred R. Daniels, Geo. E. Cryer, Wm. E. Ryon, Vice Presidents; H. L. Carnahan, Attorney; R. Holtby Myers, Secretary-Treasurer.

Directors—E. E. Gard, Alfred R. Daniels, Geo. E. Cryer, Wm. E. Ryon, H. L. Carnahan, W. S. Cross, Dr. T. Chalmers Myers, O. C. Reichert, F. H. Gentry, J. E. Nattress, R. Holtby Myers.

No. of series, none. No. of members and investors, 3648. No. of shares, 26,472.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$946,614 73	Guarantee stock, capital ---	\$75,000 00
Arrearages on dues, interest, etc.-----	2,612 51	Guarantee stock, surplus reserve -----	10,000 00
Cash in office and bank-----	70,045 52	Installment shares, dues-----	229,234 01
Furniture and fixtures-----	9,599 80	Installment shares, profits ---	27,612 62
Advances, ledger accounts-----	1,043 27	Paid up and prepaid shares, principal -----	10,400 00
Bonds owned -----	132,066 50	Paid up and prepaid shares, dividends unpaid -----	689 64
		Investment certificates, principal -----	682,453 20
		Investment certificates, interest unpaid -----	13,720 88
		Reserve and undivided profits -----	7,716 98
		Loans due and incomplete--	104,649 23
		All other liabilities, escrows -----	505 77
Total assets-----	\$1,161,982 33	Total liabilities -----	\$1,161,982 33

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$48,313 72	Overdrafts and bills payable	\$5,000 00
Guarantee stock -----	33,900 00	Loans on real estate, shares, etc.-----	523,546 25
Guarantee stock premium-----	6,750 00	Interest paid -----	12 50
Installment shares, dues-----	101,287 00	Dividends on guarantee stock -----	3,966 00
Paid-up and prepaid shares, dues -----	8,900 00	Dues repaid, installment shares -----	29,390 99
Investment certificates -----	670,441 77	Profits repaid, installment shares -----	2,533 32
Interest -----	59,991 82	Paid-up and prepaid shares, capital -----	600 00
Fees -----	17,895 72	Paid up and prepaid shares, dividends -----	21 45
Loans repaid -----	199,570 49	Investment certificates, principal -----	345,364 23
Advances, ledger accounts-----	4,430 50	Investment certificates, interest -----	15,837 47
Bonds sold -----	18,000 00	Advances, ledger accounts--	402 50
All other receipts -----	2,177 19	Bonds purchased -----	150,066 50
		Salaries -----	10,343 50
		Taxes -----	645 70
		Other expenses-----	349 81
		All other disbursements-----	1,532 48
		Balance, cash in office and bank -----	70,045 52
Total receipts -----	\$1,171,658 21	Total disbursements--	\$1,171,658 21

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7.30 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

MUTUAL OF HOLLYWOOD BUILDING AND LOAN ASSOCIATION.

P. O. address, 6814 Hollywood Boulevard, Hollywood—Los Angeles.

Incorporated December 29, 1924. Fiscal term ended December 31, 1925.

Officers—G. R. Dexter, President; O. L. Routt, Vice President; F. G. Leonard, Treasurer; Chas. L. Swanton, Secretary.

Directors—G. R. Dexter, Orville L. Routt, A. Z. Taft, Jr., Chas. R. Stewart, F. G. Leonard, Harry E. Jones, Gilbert H. Beesmyer.

No. of series, none. No. of members and investors, 95. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$148,801 46	Guarantee stock, capital....	\$50,000 00
Arrearages on dues, interest, etc.-----	1,478 32	Guarantee stock, surplus reserve-----	5,000 00
Cash, in office and bank-----	54,440 99	Paid up and prepaid shares, principal-----	2,625 00
Furniture and fixtures-----	4,375 74	Paid up and prepaid shares, dividends unpaid-----	43 59
Advances, ledger accounts-----	1,592 30	Investment certificates, principal-----	118,962 91
Other assets-----	5 00	Investment certificates, interest unpaid-----	962 50
		Reserve and undivided profits-----	4,765 49
		Loans due and incomplete-----	26,120 37
		Sundry ledger accounts-----	735 63
		All other liabilities, uncollected interest-----	1,478 32
Total assets-----	\$210,693 81	Total liabilities-----	\$210,693 81

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$50,000 00	Loans on real estate, shares, etc.-----	\$349,712 13
Guarantee stock premium-----	10,000 00	Paid up and prepaid shares, capital-----	5,000 00
Paid up and prepaid shares, dues-----	7,625 00	Investment certificates, principal-----	84,695 62
Investment certificates-----	183,425 27	Investment certificates, interest-----	2,327 37
Interest-----	6,266 04	Advances, ledger accounts-----	157,342 12
Premiums-----	795 52	Salaries-----	4,387 50
Fees-----	8,448 67	Taxes-----	105 55
Loans repaid-----	227,031 04	Other expenses-----	7,114 42
Advances, ledger accounts-----	176,310 69	All other disbursements, office fixtures, etc.-----	4,780 75
All other receipts-----	4 22	Balance, cash in office and bank-----	54,440 99
Total receipts-----	\$669,906 45	Total disbursements-----	\$669,906 45

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividends, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 63—LOS ANGELES.

PACIFIC COAST BUILDING-LOAN ASSOCIATION.

P. O. address, 1005 Pacific Finance Building, Los Angeles.

Incorporated May 20, 1925. Fiscal term ended June 30, 1926.

Officers—C. E. Paris, President; F. C. Noon, Vice President; Walter L. Mann, Attorney; A. A. Anderson, Secretary.

Directors—C. E. Paris, F. C. Noon, A. A. Anderson, W. L. Biersach, P. N. Nunn, Ross E. Hall, Richard Sachse, Geo. H. Barnes, J. G. Hall.

No. of series, none. No. of members and investors, 1257. No. of shares, 21,067.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$648,996 87	Guarantee stock, capital---	\$50,000 00
Cash in office and bank-----	69,101 04	Guarantee stock, surplus reserve-----	2,500 00
Furniture and fixtures-----	5,512 63	Installment shares, dues---	63,670 28
Advances, ledger accounts---	401 28	Installment shares, profits---	1,701 96
Bonds owned-----	8,825 00	Paid-up and prepaid shares, principal-----	142,986 53
		Investment certificates, principal-----	348,533 35
		Overdrafts and bills payable-----	50,000 00
		Reserve and undivided profits-----	6,978 88
		Loans due and incomplete---	65,248 01
		Sundry ledger accounts---	1,217 81
Total assets-----	\$732,836 82	Total liabilities-----	\$732,836 82

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$34,768 75	Overdrafts and bills payable-----	\$46,750 00
Installment shares, dues---	72,631 59	Loans on real estate, shares, etc.-----	595,143 65
Paid-up and prepaid shares, dues-----	149,120 00	Interest paid-----	908 56
Investment certificates-----	456,128 24	Dividends on guarantee stock-----	4,770 22
Interest-----	28,179 90	Dues repaid, installment shares-----	8,961 29
Fees-----	37,878 27	Profits repaid, installment shares-----	1,701 96
Loans repaid-----	11,394 79	Paid-up and prepaid shares, capital-----	6,800 00
Overdrafts and bills payable-----	96,750 00	Paid-up and prepaid shares, dividends-----	6,245 69
Advances, ledger accounts---	25,098 67	Investment certificates, principal-----	110,194 89
Bonds sold-----	1,581 93	Investment certificates, interest-----	7,863 31
Rents-----	325 00	Advances, ledger accounts---	5,421 50
All other receipts-----	12,759 14	Bonds purchased-----	10,406 93
		Salaries-----	7,339 25
		Taxes-----	82 57
		Other expenses-----	39,648 67
		All other disbursements-----	5,276 73
		Balance, cash in office and bank-----	69,101 04
Total receipts-----	\$926,616 26	Total disbursements-----	\$926,616 26

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

PROTECTIVE BUILDING AND LOAN ASSOCIATION.

P. O. address, 240 Merchants National Bank Building, Los Angeles.

Incorporated April 23, 1923. Fiscal term ended June 30, 1926.

Officers—S. S. Wood, President; W. M. Pierson, Vice President; O. R. Hanson, Attorney; D. A. Hays, Secretary.

Directors—S. S. Wood, W. M. Pierson, David Woodhead, Lyman Farwell, O. R. Hanson, R. W. Watts, S. S. Smith.

No. of series, none. No. of members and investors, 2971. No. of shares, 34,108.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$389,504 32	Guarantee stock, capital...	\$35,350 00
Arrearages on dues, interest, etc.	4,118 18	Guarantee stock, surplus reserve	2,400 00
Cash in office and bank.....	17,635 16	Installment shares, dues....	4,882 76
Other real estate owned.....	6,293 60	Investment certificates, principal	359,352 39
Furniture and fixtures.....	4,869 29	Investment certificates, interest unpaid.....	10,249 53
		Reserve and undivided profits	1,272 19
		Loans due and incomplete...	8,913 68
Total assets.....	\$422,420 55	Total liabilities.....	\$422,420 55

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report...	\$10,528 90	Overdrafts and bills payable	\$16,500 00
Guarantee stock.....	23,250 00	Loans on real estate, shares, etc.	572,873 19
Installment shares, dues....	6,917 71	Interest paid.....	349 90
Investment certificates.....	730,548 00	Dues repaid, installment shares	2,034 95
Interest	32,143 09	Investment certificates, principal	466,164 39
Premiums	10,480 48	Investment certificates, interest	12,520 15
Loans repaid.....	282,873 20	Advances, ledger accounts...	26 00
Overdrafts and bills payable	16,500 00	Real estate acquired	6,293 60
Advances, ledger accounts...	691 64	Salaries	2,868 75
All other receipts.....	4,435 55	Taxes	788 65
		Other expenses.....	19,984 72
		All other disbursements...	329 11
Total receipts.....	\$1,118,368 57	Balance, cash in office and bank	17,635 16
		Total disbursements...	\$1,118,368 57

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits, as per by-laws.

No. 65—LOS ANGELES.

PRUDENTIAL BUILDING-LOAN ASSOCIATION.

P. O. address, 523 S. Spring Street, Los Angeles.

Incorporated December 17, 1923. Fiscal year ended December 31, 1925.

Officers—S. L. Roland, President; J. L. Van Norman, Curt N. Rosenthal, Vice Presidents; Fickeisen and Richardson, Attorneys; Mary Schrock, Secretary-Treasurer.

Directors—S. L. Roland, J. L. Van Norman, Curt N. Rosenthal, C. A. Ballreich, F. G. Calkins, L. W. Clark, A. G. Fickeisen, J. W. Hellman, H. A. Hollzer, H. M. Toy, C. A. Johnson, Geo. Lounsberry, S. Tilden Norton, Geo. Piness, M.D., G. D. Robertson, Geo. W. Somerville, Morris Spier, Dr. M. J. Sweeney, Geo. S. Walker.

No. of series, none. No. of members and investors, 724. No. of shares, 3709.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$798,772 39	Guarantee stock, capital----	\$427,387 24
Cash in office and bank----	40,727 59	Paid-up and prepaid shares, principal-----	500 00
Furniture and fixtures----	10,015 10	Paid-up and prepaid shares, dividends unpaid-----	2 92
Other assets, prepaid taxes----	248 00	Investment certificates, principal-----	321,972 16
		Investment certificates, interest unpaid-----	1,317 13
		Overdrafts and bills payable	50,000 00
		Reserve and undivided profits-----	12,255 06
		Loans due and incomplete--	27,806 38
		Sundry ledger accounts----	1,417 40
		All other liabilities, contingent reserve, etc.-----	7,104 79
Total assets-----	\$849,763 08	Total liabilities-----	\$849,763 08

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$6,893 91	Overdrafts and bills payable	\$75,000 00
Guarantee stock-----	157,436 62	Loans on real estate, shares, etc.-----	588,588 85
Guarantee stock premium--	16,550 00	Interest paid-----	1,515 01
Paid-up and prepaid shares, dues-----	500 00	Dividends on guarantee stock-----	22,864 11
Investment certificates----	430,343 10	Investment certificates, principal-----	204,513 35
Interest-----	48,600 95	Investment certificates, interest-----	9,591 95
Fees-----	24,025 24	Salaries-----	8,708 47
Loans repaid-----	209,241 02	Taxes-----	1,445 97
Overdrafts and bills payable	95,000 00	Other expenses-----	18,194 96
All other receipts-----	1,254 66	All other disbursements, contingent reserve, etc.--	18,695 24
Total receipts-----	\$989,845 50	Balance, cash in office and bank-----	40,727 59
		Total disbursements--	\$989,845 50

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 66—LOS ANGELES.

SOUTHERN CALIFORNIA LOAN ASSOCIATION.

P. O. address, 431 W. Fifth Street, Los Angeles.

Incorporated March 11, 1887. Fiscal year ended December 31, 1925.

Officers—C. E. Donnatin, President; M. S. Hellman, J. W. Montgomery, Vice Presidents; Norman R. Martin, Manager; H. S. Wilson, Attorney; Julius H. Martin, Secretary.

Directors—C. E. Donnatin, M. S. Hellman, J. W. Montgomery, Norman R. Martin, I. B. Newton, R. N. Bulla, C. Seligman, Geo. W. Grimes, C. C. Hakes, John J. Malone, James B. Gist, Julius H. Martin, Horace S. Wilson.

No. of series, 13. No. of members and investors, 1760. No. of shares, 15,323.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$4,659,746 00	Guarantee stock, capital....	\$187,500 00
Arrearages on dues, interest, etc.-----	1,552 25	Guarantee stock, surplus reserve-----	81,500 00
Cash in office and bank-----	34,860 11	Installment shares, dues....	651,880 00
Furniture and fixtures-----	1,709 60	Installment shares, profits....	147,478 39
Other assets-----	17 50	Investment certificates, principal-----	3,172,817 85
		Investment certificates, interest unpaid-----	130,661 18
		Advance payments-----	1,485 00
		Overdrafts and bills payable-----	130,000 00
		Reserve and undivided profits-----	67,828 87
		Loans due and incomplete....	125,065 76
		Sundry ledger accounts-----	116 16
		All other liabilities, uncollected interest-----	1,552 25
Total assets-----	\$4,697 885 46	Total liabilities-----	\$4,697,885 46
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$71,808 49	Overdrafts and bills payable	\$100,000 00
Installment shares, dues....	182,129 00	Loans on real estate, shares, etc.-----	1,896,400 00
Investment certificates-----	1,556,581 62	Interest paid-----	1,525 00
Interest-----	335,520 20	Dividends on guarantee stock-----	22,500 00
Fees-----	18,476 50	Dues repaid, installment shares-----	130,738 00
Loans repaid-----	843,396 00	Profits repaid, installment shares-----	35,907 31
Overdrafts and bills payable	170,000 00	Investment certificates, principal-----	747,914 14
Advances, ledger accounts--	87,877 06	Investment certificates, interest-----	155,732 67
		Advances, ledger accounts--	87,317 72
		Salaries-----	14,850 00
		Taxes-----	10,824 61
		Other expenses-----	26,486 62
		All other disbursements, office fixtures-----	732 69
		Balance, cash in office and bank-----	34,860 11
Total receipts-----	\$3,265,788 87	Total disbursements--	\$3,265,788 87

INSTALLMENT SHARES AND CERTIFICATES.		AGE, VALUE, AND WITHDRAWAL VALUE.			
I		Age in months	Total dues per share	Book value per share	Withdrawal value
52	-----	132	\$132 00	\$200 00	\$200 00
54	-----	120	120 00	174 39	174 39
56	-----	108	108 00	150 74	150 74
58	-----	96	96 00	128 76	128 76
60	-----	84	84 00	108 36	102 27
62	-----	72	72 00	89 46	82 48
64	-----	60	60 00	71 90	67 14

Also—

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 67—LOS ANGELES.

STATE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. Q. address, 722 S. Spring Street, Los Angeles.

Incorporated June 20, 1889. Fiscal year ended December 31, 1925.

Officers—C. H. Wade, President; H. C. Wheeler, Vice President; Wm. Rhodes Hervey, Vice President; W. D. Woolwine, Treasurer; Dana R. Weller, Attorney; W. R. Gibbon, Secretary.

Directors—C. H. Wade, H. C. Wheeler, Wm. Rhodes Hervey, W. D. Woolwine, Thos. W. Banks, J. M. Elliott, Wm. P. Jeffries.

No. of series, none. No. of members and investors, 4924. No. of shares, 10,000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$9,296,702 18	Guarantee stock, capital ---	\$1,000,000 00
Arrearages on dues, interest, etc. -----	36,581 46	Guarantee stock, surplus reserve -----	100,000 00
Cash in office and bank -----	88,147 18	Investment certificate, principal -----	8,201,785 64
Other real estate owned -----	96,478 59	Investment certificates, interest unpaid -----	245,868 70
Furniture and fixtures -----	10,000 00	Advance payments -----	2,446 85
Advances, ledger accounts -----	62,144 55	Reserve and undivided profits -----	211,493 29
Bonds owned -----	106,430 18	Loans due and incomplete -----	150,056 35
Other assets, investment certificates -----	220,000 00	Sundry ledger accounts -----	4,833 31
Total assets -----	\$9,916,484 14	Total liabilities -----	\$9,916,484 14
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$201,527 81	Loans on real estate, shares, etc. -----	\$3,601,493 31
Investment certificates -----	2,491,286 12	Dividends on guarantee stock -----	120,000 00
Interest -----	743,382 97	Investment certificates, principal -----	1,352,893 00
Fines -----	8,685 45	Investment certificates, interest -----	422,861 29
Fees -----	12,589 24	Advances, ledger accounts -----	24,317 74
Loans repaid -----	2,539,803 30	Real estate acquired -----	82,157 84
Advances, ledger accounts -----	24,458 78	Bonds purchased -----	1,205 68
Real estate sold -----	52,854 61	Salaries -----	20,300 00
Bonds sold -----	814 21	Taxes -----	30,595 70
All other receipts -----	2,787 35	Other expenses -----	81,801 24
Total receipts -----	\$6,078,189 84	All other disbursements, investment certificates, etc. -----	252,416 86
		Balance, cash in office and bank -----	88,147 18
		Total disbursements -----	\$6,078,189 84

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues, \$1.00, and 60 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

WEST COAST BUILDING-LOAN ASSOCIATION.

P. O. address, 1031 S. Broadway, Los Angeles.

Incorporated December 3, 1923. Fiscal year ended December 31, 1925.

Officers—W. N. Hamaker, President; C. C. Lane, Vice President; A. L. Abrahams, Attorney; Edgar E. Lefebvre, Secretary-Treasurer.

Directors—W. N. Hamaker, C. C. Lane, John F. Mullin, A. L. Abrahams, C. O. Anderson, J. S. Carman, Jas. D. Dotson, W. S. Rosecrans, W. D. Howard, E. E. Kerfoot, Will E. Morris.

No. of series, none. No. of members and investors, 129. No. of shares, 1318.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$201,673 06	Guarantee stock, capital---	\$136,770 00
Cash in office and bank----	25,280 59	Investment certificates, principal-----	72,441 06
Furniture and fixtures-----	2,455 00	Investment certificates, interest unpaid-----	1,321 20
Advances, ledger accounts----	613 40	Overdrafts and bills payable	10,000 00
Other assets -----	350 00	Reserve and undivided profits -----	4,839 79
		Loans due and incomplete---	5,000 00
Total assets-----	\$230,372 05	Total liabilities-----	\$230,372 05

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$24,736 86	Overdrafts and bills payable	\$22,500 00
Guarantee stock-----	96,357 27	Loans on real estate, shares, etc. -----	212,532 91
Investment certificates-----	99,791 93	Interest paid-----	154 58
Interest -----	8,125 10	Dividends on guarantee stock -----	6,645 00
Loans repaid-----	42,485 37	Investment certificates, principal-----	19,724 74
Overdrafts and bills payable	32,500 00	Investment certificates, interest -----	654 16
Advances, ledger accounts----	1,113 48	Advances, ledger accounts--	1,726 88
Rents -----	100 00	Salaries -----	2,400 00
		Other expenses-----	13,581 15
		Balance, cash in office and bank -----	25,280 59
Total receipts-----	\$305,210 01	Total disbursements--	\$305,210 01

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 69—LOS ANGELES.

WILSHIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 214 Edwards and Wildey Building, Los Angeles.

Incorporated September 25, 1922. Fiscal year ended June 30, 1926.

Officers—A. L. Schoenborn, President; Lewis E. Bliss, Vice President; K. M. Butler, Assistant Secretary; F. H. Kalde, Assistant Secretary.

Directors—A. L. Schoenborn, Lewis E. Bliss, J. C. Scully, W. R. Gibbon, J. L. Dabbs, A. E. Burr, H. G. Anderson.

No. of series, none. No. of members and investors, 527. No. of shares, 1044.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$529,408 79	Guarantee stock, capital---	\$91,500 00
Cash in office and bank-----	69,509 92	Guarantee stock, surplus reserve-----	9,150 00
Furniture and fixtures-----	5,114 77	Paid-up and prepaid shares, principal-----	12,900 00
Other assets-----	291 00	Paid-up and prepaid shares, dividends unpaid-----	340 73
		Investment certificates, principal-----	422,362 44
		Investment certificates, interest unpaid-----	2,711 80
		Reserve and undivided profits-----	6,340 55
		Loans due and incomplete---	55,932 52
		Sundry ledger accounts---	1,485 19
		All other liabilities, unpaid dividends-----	1,601 25
Total assets-----	\$604,324 48	Total liabilities-----	\$604,324 48

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$18,389 36	Overdrafts and bills payable	\$100,000 00
Guarantee stock-----	41,500 00	Loans on real estate, shares, etc.-----	424,018 83
Guarantee stock premium---	4,150 00	Interest paid-----	4,409 28
Paid-up and prepaid shares, dues-----	5,300 00	Dividends on guarantee stock-----	2,957 50
Investment certificates-----	539,605 81	Paid-up and prepaid shares, capital-----	1,900 00
Interest-----	34,860 35	Investment certificates, principal-----	293,293 53
Fees-----	10,883 40	Investment certificates, interest-----	12,958 01
Loans repaid-----	198,321 23	Advances, ledger accounts---	269,536 18
Overdrafts and bills payable	85,000 00	Salaries-----	5,045 00
Advances, ledger accounts---	253,804 55	Taxes-----	810 63
All other receipts-----	315 74	Other expenses-----	7,682 53
		Balance, cash in office and bank-----	69,509 92
Total receipts-----	\$1,192,121 44	Total disbursements---	\$1,192,121 44

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 70—MADERA.

MADERA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care Madera Abstract Company, Madera.

Incorporated October 26, 1912. Fiscal term ended June 30, 1926.

Officers—J. B. High, President; A. J. Manasse, Vice President; Conley & Conley, Attorneys; E. M. McCardle, Secretary.

Directors—J. B. High, A. J. Manasse, Dow H. Ransom, W. M. Conley, J. B. Gordon.

No. of series, none. No. of members and investors, 176. No. of shares, 3464.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$221,239 97	Installment shares, dues ---	\$186,024 70
Cash, in office and bank -----	12,185 29	Installment shares, profits ---	34,140 98
		Paid-up and prepaid shares, principal -----	3,500 00
		Reserve and undivided profits -----	9,759 58
Total assets -----	\$233,425 26	Total liabilities -----	\$233,425 26
RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report ---	\$29,523 15	Loans on real estate, shares, etc. -----	\$99,043 50
Installment shares, dues ---	36,853 58	Dues repaid, installment shares -----	32,404 90
Paid-up and prepaid shares, dues -----	2,500 00	Profits repaid, installment shares -----	7,417 11
Interest -----	13,187 62	Paid-up and prepaid shares, capital -----	3,113 03
Loans repaid -----	73,445 87	Paid-up and prepaid shares, dividends -----	199 49
All other receipts -----	1 50	Salaries -----	1,000 00
		Taxes -----	41 55
		Other expenses -----	106 85
		Balance, cash in office and bank -----	12,185 29
Total receipts -----	\$155,511 72	Total disbursements --	\$155,511,72

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 71—MERCED.

MERCED MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 448 Seventeenth Street, Merced.

Incorporated June 22, 1891. Fiscal year ended June 30, 1926.

Officers—O. A. Baker, President; O. A. Turner, Vice President; F. W. Henderson, Attorney; J. H. Simonson, Secretary.

Directors—O. A. Baker, O. A. Turner, R. M. Boney, R. Barcroft, W. E. Landram, P. J. Thornton, R. Vanden Heuvel, W. E. Bedeson, J. H. Simonson.

No. of series, 11. No. of members and investors, 610. No. of shares, 5911.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$368,720 00	Installment shares, dues ---	\$282,454 00
Arrearages on dues, interest, etc. -----	3,976 10	Installment shares, profits --	71,356 24
Cash, in office and bank -----	17,991 24	Advance payments -----	267 50
Furniture and fixtures -----	180 00	Overdrafts and bills payable	23,500 00
		Reserve and undivided profits -----	9,174 28
		Loans, due and incomplete --	4,115 32
Total assets -----	\$390,867 34	Total liabilities -----	\$390,867 34

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$24,972 77	Overdrafts and bills payable	\$10,000 00
Installment shares, dues ---	73,137 00	Loans on real estate, shares, etc. -----	105,086 47
Interest -----	26,308 20	Interest paid -----	1,507 22
Fines -----	201 32	Dues repaid, installment shares -----	31,866 00
Fees -----	140 80	Profits repaid, installment shares -----	8,354 31
Loans repaid -----	43,310 00	Salaries -----	2,716 50
Overdrafts and bills payable	10,000 00	Taxes -----	3 51
		Other expenses -----	544 84
		Balance, cash in office and bank -----	17,991 24
Total receipts -----	\$178,070 09	Total disbursements --	\$178,070 09

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
28 -----	120	\$120 00	\$177 21	\$150 25
29 -----	108	108 00	153 31	132 53
30 -----	96	96 00	131 07	115 40
31 -----	84	84 00	110 32	98 88
32 -----	72	72 00	91 03	82 95
33 -----	60	60 00	73 00	67 73
34 -----	48	48 00	56 16	52 90
35 -----	36	36 00	40 51	38 78
36 -----	24	24 00	25 98	25 25
37 -----	12	12 00	12 50	12 33

No. 72—MILL VALLEY.

TAMALPAIS MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, P. O. Box 575, Mill Valley.

Incorporated March 16, 1897. Fiscal year ended April 30, 1926.

Officers—T. J. Sewall, President; R. L. Melvin, Vice President; H. C. Symonds, Attorney; Paul Helmore, Secretary.

Directors—T. J. Sewall, R. L. Melvin, T. J. Johnson, Jas. Robertson, H. C. Symonds, B. Grethel, Mrs. T. J. Jackson, Paul Helmore, S. T. Elkins.

No. of series, 22. No. of members and investors, 154. No. of shares, 2372.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$104,910 80	Installment shares, dues----	\$27,832 05
Arrearages on dues, interest, etc.-----	521 42	Installment shares, profits----	5,911 80
Cash in office and bank-----	3,993 53	Paid-up and prepaid shares, principal-----	57,800 00
Other real estate owned-----	1,664 91	Advance payments-----	100 00
Furniture and fixtures-----	276 75	Overdrafts and bills payable-----	16,000 00
Advances, ledger accounts----	185 90	Reserve and undivided profits-----	2,002 26
		Loans due and incomplete----	3 78
		Sundry ledger accounts-----	1,033 20
		All other liabilities, accrued and delinquent interest----	870 22
Total assets-----	\$111,553 31	Total liabilities-----	\$111,553 31

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$4,804 33	Overdrafts and bills payable-----	\$7,000 00
Installment shares, dues----	8,152 50	Loans on real estate, shares, etc.-----	53,623 72
Paid-up and prepaid shares, dues-----	7,200 00	Interest paid-----	183 75
Interest-----	8,281 48	Dues repaid, installment shares-----	1,894 85
Fines-----	3 75	Profits repaid, installment shares-----	73 40
Fees-----	9 00	Paid-up and prepaid shares, capital-----	2,300 00
Loans repaid-----	25,666 44	Paid-up and prepaid shares, dividends-----	3,500 00
Overdrafts and bills payable-----	20,000 00	Advances, ledger accounts----	271 64
Advances, ledger accounts----	256 24	Salaries-----	780 00
All other receipts-----	476 05	Taxes-----	207 56
		Other expenses-----	252 93
		All other disbursements-----	768 41
		Balance, cash in office and bank-----	3,993 53
Total receipts-----	\$74,849 79	Total disbursements-----	\$74,849 79

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
77-----	78	\$78 00	\$98 89	\$98 89
79-----	72	72 00	89 76	89 76
83-----	60	60 00	72 22	72 22
87-----	48	48 00	55 70	55 70
90-----	36	36 00	40 35	40 35
93-----	24	24 00	25 95	25 95
97-----	12	12 00	12 52	12 52

No. 73—MODESTO.

MODESTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1113 J Street, Modesto.

Incorporated January 16, 1922. Fiscal year ended December 31, 1925.

Officers—J. W. Husband, President; A. A. Fields, Vice President; L. L. Dennett, Attorney; Leroy E. Meeker, Secretary.

Directors—J. W. Husband, A. A. Fields, G. B. Husted, Leroy M. Morris, M. R. Pitts, L. L. Dennett, Leroy E. Meeker.

No. of series, none. No. of members and investors, 1013. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$534,543 48	Guarantee stock, capital---	\$50,000 00
Cash in office and bank-----	17,229 56	Guarantee stock, surplus reserve-----	2,500 00
Real estate, office building---	26,068 32	Investment certificates, principal-----	450,401 10
Furniture and fixtures-----	1,706 24	Investment certificates, interest unpaid-----	8,575 24
Advances, ledger accounts---	160 10	Overdrafts and bills payable	30,000 00
		Reserve and undivided profits-----	872 30
		Loans due and incomplete---	37,359 06
Total assets-----	\$579,707 70	Total liabilities-----	\$579,707 70

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$7,609 53	Overdrafts and bills payable	\$95,000 00
Guarantee stock-----	5,400 00	Loans on real estate, shares, etc.-----	386,810 99
Investment certificates-----	446,146 92	Interest paid-----	584 55
Interest-----	31,731 63	Dividends on guarantee stock-----	5,180 00
Premiums-----	270 00	Investment certificates, principal-----	154,298 55
Fees-----	1,061 98	Investment certificates, interest-----	8,689 97
Loans repaid-----	109,015 05	Advances, ledger accounts---	2,862 71
Overdrafts and bills payable	105,000 00	Real estate acquired-----	26,068 32
Advances, ledger accounts---	1,217 31	Salaries-----	4,772 67
Bonds sold-----	675 00	Taxes-----	521 96
Rents-----	430 00	Other expenses-----	4,260 46
All other receipts-----	359 70	All other disbursements, office fixtures, etc.-----	2,637 38
Total receipts-----	\$708,917 12	Balance, cash in office and bank-----	17,229 56
		Total disbursements---	\$708,917 12

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 512 S. Myrtle Avenue, Monrovia.

Incorporated January 24, 1924. Fiscal year ended December 31, 1925.

Officers—H. E. Kirschner, President; L. L. Lostutter, Vice President; J. A. Allard, Jr., Attorney; M. Langlie, Secretary.

Directors—H. E. Kirschner, L. L. Lostutter, Jos. J. Hoffman, C. H. Price, Geo. B. Kalb, J. K. McLennan, E. A. Lawrence.

No. of series, 4. No. of members and investors, 615. No. of shares, 5742.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$445,000 00	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc.-----	484 60	Installment shares, dues-----	30,687 00
Cash in office and bank-----	33,702 03	Installment shares, profits-----	1,526 03
Furniture and fixtures-----	1,000 00	Investment certificates, principal-----	270,497 75
		Investment certificates, interest unpaid-----	6,673 57
		Advance payments-----	3,916 00
		Overdrafts and bills payable-----	15,000 00
		Reserve and undivided profits-----	8,219 90
		Loans due and incomplete-----	40,031 28
		Sundry ledger accounts, unpaid dividend-----	3,500 00
		All other liabilities, delinquent interest-----	135 10
Total assets-----	\$480,186 63	Total liabilities-----	\$480,186 63

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$15,170 01	Loans on real estate, shares, etc.-----	\$261,254 51
Installment shares, dues-----	28,287 00	Dividends on guarantee stock-----	8,239 14
Investment certificates-----	252,558 86	Dues repaid, installment shares-----	2,603 00
Interest-----	25,604 47	Profits repaid, installment shares-----	48 57
Fines-----	23 24	Investment certificates, principal-----	43,169 51
Fees-----	2,479 50	Investment certificates, interest-----	4,679 70
Loans repaid-----	17,916 83	Salaries-----	3,205 00
Overdrafts and bills payable-----	15,000 00	Taxes-----	181 49
All other receipts, special reserve, etc.-----	4,199 56	Other expenses-----	3,743 58
		All other disbursements, office fixtures-----	412 94
		Balance, cash in office and bank-----	33,702 03
Total receipts-----	\$361,239 47	Total disbursements--	\$361,239 47

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1-----	24	\$12 00	\$12 87	\$12 73
2-----	18	9 00	9 54	9 41
3-----	12	6 00	6 21	6 18
4-----	6	3 00	3 10	3 04

No. 75—MONTEREY.

MONTEREY PENINSULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 415 Alvarado Street, Monterey.

Incorporated November 5, 1925. Term ended June 30, 1926.

Officers—M. W. McMenamin, President; James F. Pollard, Vice President; Hudson, Martin and Jorgenson, Attorneys; F. P. Foster, Secretary-Treasurer.

Directors—M. W. McMenamin, James F. Pollard, C. Tynan, R. C. De Yoe, F. P. Foster.

No. of series, none. No. of members and investors, 132. No. of shares, 466.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$80,668 01	Guarantee stock, capital---	\$31,662 12
Cash in office and bank----	1,368 98	Installment shares, dues----	257 50
Furniture and fixtures----	1,477 61	Installment shares, profits----	2 99
Other assets-----	250 00	Investment certificates, principal-----	26,051 45
		Investment certificates, interest unpaid-----	517 09
		Overdrafts and bills payable	6,000 00
		Reserve and undivided profits-----	537 37
		Loans due and incomplete--	16,794 31
		Sundry ledger accounts----	1,673 80
		All other liabilities-----	267 97
Total assets-----	\$83,764 60	Total liabilities-----	\$83,764 60

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Guarantee stock-----	\$31,155 00	Loans on real estate, shares, etc.-----	\$66,812 28
Installment shares, dues----	216 50	Investment certificates, principal-----	8,538 00
Investment certificates-----	35,089 05	Investment certificates, dividends-----	6 09
Interest-----	1,762 21	Salaries-----	1,600 00
Premiums-----	1,555 00	Other expenses-----	1,760 14
Fines-----	3 22	All other disbursements, office fixtures-----	1,477 61
Fees-----	160 00	Balance, cash in office and bank-----	1,368 98
Loans repaid-----	4,082 40		
Overdrafts and bills payable	6,000 00		
Advances, ledger accounts--	1,539 72		
Total receipts-----	\$81,563 10	Total disbursements--	\$81,563 10

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

NAPA BUILDING AND LOAN ASSOCIATION.

P. O. address, 1014 First Street, Napa.

Incorporated April 22, 1886. Fiscal year ended May 22, 1926.

Officers—E. D. Beard, President; T. W. Bernhard, Vice President; Nathan F. Coombs, Attorney; John N. Mount, Secretary.

Directors—E. D. Beard, T. W. Bernhard, E. G. Wilson, E. H. Raymond, H. E. Roper, Jos. Levinson, Percy S. King, E. G. Manasse, R. P. Lamdin.

No. of series, 18. No. of members and investors, 617. No. of shares, 7974.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$633.381 78	Installment shares, dues---	\$410.909 00
Arrearages on dues, interest, etc.-----	1.801 74	Installment shares, profits---	103.087 91
Cash, in office and bank----	8.017 99	Paid-up and prepaid shares, principal-----	59.800 00
Other real estate owned-----	1.814 50	Paid-up and prepaid shares, dividends unpaid-----	1.214 55
Furniture and fixtures-----	242 44	Advance payments-----	1.751 00
Advances, ledger accounts----	4.409 23	Overdrafts and bills payable	60.000 00
		Reserve and undivided profits-----	11.359 43
		Loans due and incomplete---	1.245 79
		All other liabilities, accrued interest-----	300 00
Total assets-----	\$649.667 68	Total liabilities-----	\$649.667 68

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$4.209 52	Overdrafts and bills payable	\$23.400 00
Installment shares, dues-----	90.404 00	Loans on real estate, shares, etc.-----	163.987 31
Paid-up and prepaid shares, dues-----	14.600 00	Interest paid-----	3.783 76
Interest-----	41.283 91	Dues repaid, installment shares-----	81.026 00
Premiums-----	46 51	Profits repaid, installment shares-----	29.552 86
Fines-----	614 93	Paid-up and prepaid shares, capital-----	8,400 00
Loans repaid-----	102.379 43	Paid-up and prepaid shares, dividends-----	2,862 61
Overdrafts and bills payable	72.400 00	Advances, ledger accounts---	1,873 73
Advances, ledger accounts----	2,104 17	Salaries-----	4,277 00
All other receipts-----	13 44	Taxes-----	527 65
		Other expenses-----	347 00
		Balance, cash in office and bank-----	8,017 99
Total receipts-----	\$328,055 91	Total disbursements---	\$328,055 91

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
31-----	125	\$125 00	\$176 59	\$157 55
32-----	113	113 00	154 27	139 60
33-----	101	101 00	133 24	122 25
34-----	89	89 00	113 49	105 50
36-----	71	71 00	86 15	79 40
38-----	59	59 00	69 24	66 25
40-----	47	47 00	53 38	51 61
42-----	35	35 00	38 47	37 55
44-----	23	23 00	24 48	24 15
46-----	11	11 00	11 36	11 00

No. 77—NEWCASTLE.

NEWCASTLE BUILDING AND LOAN ASSOCIATION.

P. O. address, care Pioneer Fruit Company, Newcastle.

Incorporated May 20, 1889. Fiscal year ended April 30, 1926.

Officers—J. H. Oldham, President; E. F. Fowler, Vice President; F. L. Chamberlain, Attorney; John Wallace, Secretary.

Directors—J. H. Oldham, E. F. Fowler, Kate Henny, John Wallace, C. H. Silva.

No. of series, 11. No. of members and investors, 151. No. of shares, 2237.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$203,830 00	Installment shares, dues---	\$88,392 00
Arrearages on dues, interest, etc. -----	1,797 87	Installment shares, profits---	21,941 40
Cash, in office and bank-----	649 37	Paid-up and prepaid shares, principal-----	44,800 00
Furniture and fixtures-----	294 90	Paid-up and prepaid shares, dividends unpaid-----	1,281 31
		Advance payments-----	259 64
		Overdrafts and bills payable	43,536 53
		Reserve and undivided profits-----	4,907 55
		Sundry ledger accounts-----	211 09
		All other liabilities, accrued interest-----	1,242 62
Total assets-----	\$206,572 14	Total liabilities-----	\$206,572 14

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$687 10	Overdrafts and bills payable	\$55,436 25
Installment shares, dues---	24,625 00	Loans on real estate, shares, etc. -----	30,947 30
Paid-up and prepaid shares, dues-----	18,000 00	Interest paid-----	3,297 92
Interest-----	15,510 61	Dues repaid, installment shares-----	10,753 00
Fines-----	268 63	Profits repaid, installment shares-----	5,214 22
Loans repaid-----	11,825 00	Paid-up and prepaid shares, capital-----	6,600 00
Overdrafts and bills payable	45,214 35	Paid-up and prepaid shares, dividends-----	2,486 43
Advances, ledger accounts---	2,523 93	Advances, ledger accounts---	2,145 82
All other receipts-----	212 33	Salaries-----	934 00
		Taxes-----	136 14
		Other expenses-----	266 50
		Balance, cash in office and bank-----	649 37
Total receipts-----	\$118,866 95	Total disbursements--	\$118,866 95

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
28-----	120	\$120 00	\$180 38	
29-----	108	108 00	156 31	Dues plus
30-----	96	96 00	133 75	
31-----	84	84 00	112 41	profits as
32-----	72	72 00	92 82	
33-----	60	60 00	74 30	per by-laws
34-----	48	48 00	57 09	
35-----	36	36 00	41 07	
36-----	24	24 00	26 22	
37-----	12	12 00	12 56	

No. 78—OAKLAND.

ALAMEDA COUNTY LOAN ASSOCIATION.

P. O. address, 563 Sixteenth Street, Oakland.

Incorporated July 23, 1875. Fiscal year ended June 30, 1926.

Officers—H. C. Hacke, President; A. T. Ehrenpfort, Vice President; G. N. Richardson, Attorney; H. L. Kruger, Secretary-Treasurer.

Directors—H. C. Hacke, A. T. Ehrenpfort, E. W. Larmer, H. K. Jackson, D. Muller, H. Danker, Boyd L. Wilson, C. L. Kauffman, G. N. Richardson.

No. of series, none. No. of members and investors, 3198. No. of shares, 21,891.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$3,109,862 16	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc.-----	6,608 86	Guarantee stock, surplus reserve-----	45,000 00
Cash, in office and bank-----	32,952 79	Installment shares, dues-----	845,927 52
Real estate, office building-----	58,338 15	Installment shares, profits-----	114,834 20
Other real estate owned-----	21,678 97	Paid-up and prepaid shares, principal-----	1,555,729 60
Furniture and fixtures-----	4,223 95	Paid-up and prepaid shares, dividends unpaid-----	131,078 71
Advances, ledger accounts-----	684 76	Investment certificates, principal-----	199,772 43
		Investment certificates, interest unpaid-----	17,475 60
		Reserve and undivided profits-----	61,051 49
		Loans due and incomplete-----	149,814 88
		Sundry ledger accounts-----	7,056 35
		All other liabilities-----	6,608 86
Total assets-----	\$3,234,349 64	Total liabilities-----	\$3,234,349 64

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$112,926 31	Overdrafts and bills payable	\$45,000 00
Guarantee stock-----	100,000 00	Loans on real estate, shares, etc.-----	1,915,137 14
Installment shares, dues-----	542,343 05	Interest paid-----	11,384 56
Paid-up and prepaid shares, dues-----	546,240 00	Dues repaid, installment shares-----	403,177 71
Investment certificates-----	147,873 09	Profits repaid, installment shares-----	37,621 87
Interest-----	229,018 86	Paid-up and prepaid shares, capital-----	199,419 29
Fees-----	14,570 25	Paid-up and prepaid shares, dividends-----	67,647 85
Loans repaid-----	1,171,666 91	Investment certificates, principal-----	140,260 36
Overdrafts and bills payable	45,000 00	Investment certificates, dividends-----	3,770 37
Advances, ledger accounts-----	8,046 56	Advances, ledger accounts-----	18,424 63
Real estate sold-----	8,192 72	Real estate acquired-----	23,225 92
Rents-----	2,370 00	Salaries-----	13,643 15
All other receipts-----	833 35	Taxes-----	2,140 10
		Other expenses-----	15,275 36
		Balance, cash in office and bank-----	32,952 79
Total receipts-----	\$2,929,081 10	Total disbursements-----	\$2,929,081 10

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 79—OAKLAND.

COSMOPOLITAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 347 Twelfth Street, Oakland.

Incorporated August 4, 1879. Fiscal term ended June 30, 1926.

Officers—R. C. Bitterman, President; W. H. Graham, Vice President; McKee, Tasheira and Wahrhaftig, Attorneys; W. S. Gould, Secretary.

Directors—R. C. Bitterman, W. H. Graham, John F. Smith, W. D. Fennimore, Dr. W. J. McCracken, Jos. J. Rosborough, Jas. K. Smallman, Dr. Geo. Mosby, Geo. F. Winterburn, W. S. Gould.

No. of series, none. No. of members and investors, 1393. No. of shares, 14,736.

ASSETS.

Loans on real estate, shares, etc.-----	\$1,315,476 49
Cash in office and bank-----	51,364 85
Furniture and fixtures-----	5,000 00
Bonds owned-----	21 75
Other assets-----	1,447 43

Total assets-----\$1,373,310 52

LIABILITIES.

Installment shares, dues---	\$369,008 93
Installment shares, profits---	43,748 94
Paid-up and prepaid shares, principal-----	457,163 79
Paid-up and prepaid shares, dividends unpaid-----	11,532 61
Investment certificates, prin- cipal-----	233,087 08
Investment certificates, interest unpaid-----	1,859 12
Advance payments-----	1,305 71
Overdrafts and bills payable	125,000 00
Reserve and undivided profits-----	21,801 46
Loans due and incomplete--	106,905 84
Sundry ledger accounts----	1,366 09
All other liabilities-----	530 95

Total liabilities-----\$1,373,310 52

RECEIPTS FOR TERM.

Balance from last report---	\$4,936 48
Installment shares, dues---	244,606 59
Paid-up and prepaid shares, dues-----	195,483 63
Investment certificates-----	226,667 50
Interest-----	87,449 34
Loans repaid-----	1,019,701 09
Overdrafts and bills payable	105,000 00
Advances, ledger accounts--	17,164 32
Rents-----	2,292 92
All other receipts-----	6,374 09

Total receipts-----\$1,909,675 96

DISBURSEMENTS FOR TERM.

Overdrafts and bills payable	\$180,000 00
Loans on real estate, shares, etc.-----	1,276,386 28
Interest paid-----	6,929 23
Dues repaid, installment shares-----	109,544 57
Profits repaid, installment shares-----	8,012 92
Paid-up and prepaid shares, capital-----	74,669 97
Paid-up and prepaid shares, dividends-----	11,401 36
Investment certificates, prin- cipal-----	123,900 00
Investment certificates, interest-----	10,344 68
Advances, ledger accounts--	18,420 15
Bonds purchased-----	35 30
Salaries-----	15,237 41
Taxes-----	610 50
Other expenses-----	15,198 86
All other disbursements----	7,619 88
Balance, cash in office and bank-----	51,364 85

Total disbursements--\$1,909,675 96

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 80—OAKLAND.

HOME GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 1706 Franklin Street, Oakland.

Incorporated October 2, 1925. Term ended June 30, 1926.

Officers—Judge E. C. Robinson, President; F. C. Watson, Vice President; D. E. Parkins, Vice President; R. C. Knight, Vice President; Frederick H. Clark, Secretary and Treasurer; Bester Robinson, Attorney.

Directors—Judge E. C. Robinson, F. C. Watson, D. E. Parkins, R. C. Knight, Frederick H. Clark, A. W. Clark, Walter C. Clark, John D. Davis, John Ennis, John D. Gibbs, Harvey P. Goodman, E. F. Henderson, Dr. W. W. Kergan, Dr. Chas. A. Sweet, Geo. S. Walker.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$118,842 97	Guarantee stock, capital---	\$50,499 77
Arrearages on dues, interest, etc. -----	224 82	Guarantee stock, surplus reserve -----	2,545 00
Cash in office and bank----	332 00	Investment certificates, principal -----	29,590 35
Furniture and fixtures----	6,296 92	Investment certificates, interest unpaid-----	336 93
Advances, ledger accounts----	20 96	Overdrafts and bills payable	22,500 00
Bonds owned-----	1,038 11	Reserve and undivided profits -----	13,713 61
Other assets-----	2,212 25	Loans due and incomplete--	7,953 47
		Sundry ledger accounts----	55 00
		All other liabilities-----	1,773 90
Total assets-----	\$128,968 03	Total liabilities-----	\$128,968 03

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$50,499 77	Loans on real estate, shares, etc. -----	\$110,889 50
Guarantee stock premium--	31,795 00	Interest paid-----	329 52
Investment certificates----	29,590 35	Dividends on guarantee stock -----	310 24
Interest -----	1,649 46	Investment certificates, dividends -----	20 40
Premiums -----	1,965 50	Advances, ledger accounts--	20 96
Fees -----	921 56	Bonds purchased-----	1,038 11
Overdrafts and bills payable	22,500 00	Other expenses-----	17,526 74
All other receipts-----	55 00	All other disbursements----	8,509 17
		Balance, cash in office and bank -----	332 00
Total receipts-----	\$138,976 64	Total disbursements--	\$138,976 64

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 81—OAKLAND.

OAKLAND GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 444 Seventeenth Street, Oakland.

Incorporated December 17, 1908. Fiscal year ended March 31, 1926.

Officers—John P. Maxwell, President; W. P. Woolsey and H. R. Gibson, Vice Presidents; W. J. Burpee, Attorney; Geo. M. Rudeback, Treasurer, Geo. W. Ludlow, Secretary.

Directors—John P. Maxwell, W. P. Woolsey, H. R. Gibson, W. J. Burpee, H. C. Capwell, G. H. Chilcote, E. F. Dyer, F. M. Greenwood, J. R. Knowland, Chas. H. Wood, Sherwood B. Swan.

No. of series, none. No. of members and investors, 2787. No. of shares, 40,290.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,802,465 55	Guarantee stock, capital---	\$100,000 00
Cash in office and bank-----	29,910 57	Guarantee stock, surplus reserve-----	16,945 28
Real estate, office building, deposit-----	30,261 30	Installment shares, dues-----	408,337 18
Other real estate owned-----	22,370 44	Installment shares, profits---	48,726 39
Furniture and fixtures-----	523 00	Paid-up and prepaid shares, principal-----	428,825 00
Bonds owned-----	255 65	Paid-up and prepaid shares, dividends unpaid-----	6,212 07
Other assets-----	7 50	Investment certificates, principal-----	608,299 98
		Investment certificates, interest unpaid-----	2,713 42
		Advance payments-----	76,610 00
		Overdrafts and bills payable-----	30,000 00
		Reserve and undivided profits-----	29,830 08
		Loans due and incomplete---	124,542 65
		Sundry ledger accounts-----	1,221 59
		All other liabilities, suspended shares-----	3,533 37
Total assets-----	\$1,885,797 01	Total liabilities-----	\$1,885,797 01

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$14,061 99	Overdrafts and bills payable	\$315,000 00
Installment shares, dues-----	203,738 44	Loans on real estate, shares, etc.-----	1,038,751 76
Paid-up and prepaid shares, dues-----	41,600 00	Interest paid-----	3,007 61
Investment certificates-----	\$64,001 24	Dividends on guarantee stock-----	10,000 00
Interest-----	118,493 94	Dues repaid, installment shares-----	124,052 05
Fees-----	5,224 01	Profits repaid, installment shares-----	9,700 97
Loans repaid-----	409,985 46	Paid-up and prepaid shares, capital-----	12,440 00
Overdrafts and bills payable-----	315,000 00	Paid-up and prepaid shares, dividends-----	4,000 00
Advances, ledger accounts---	14,744 30	Investment certificates, principal-----	335,971 78
Real estate sold-----	2,700 00	Investment certificates, interest-----	24,278 21
Rents-----	869 29	Real estate option, etc.-----	37,035 78
		Salaries-----	6,472 50
		Taxes-----	505 18
		Other expenses-----	32,739 71
		All other disbursements-----	6,552 40
		Balance, cash in office and bank-----	29,910 57
Total receipts-----	\$1,990,418 52	Total disbursements---	\$1,990,418 52

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 82—OCEANSIDE.

OCEANSIDE BUILDING AND LOAN ASSOCIATION.

P. O. address, care McCormick Lumber Company, Oceanside.

Incorporated April 9, 1920. Fiscal year ended December 31, 1925.

Officers—R. S. Reid, President; J. F. Mrtin, Vice President; David Rorick, Attorney; Malon Littlefield, Secretary.

Directors—R. S. Reid, J. F. Martin, H. D. Brodie, T. C. Exton, Geo. A. Dickson, C. D. Merrill, E. G. Brassington, F. E. Jones, Malon Littlefield.

No. of series, none. No. of members and investors, 188. No. of shares, 3123.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$134,759 73	Guarantee stock, capital---	\$7,400 00
Arrearages on dues, interest, etc. -----	186 46	Guarantee stock, surplus reserve -----	296 00
Cash in office and bank----	396 69	Installment shares, dues----	46,218 50
Advances, ledger accounts.	150 00	Installment shares, profits----	8,849 17
		Paid-up and prepaid shares, principal -----	30,700 00
		Paid-up and prepaid shares, dividends unpaid -----	170 01
		Investment certificates, principal -----	36,800 00
		Investment certificates, interest unpaid -----	1,073 30
		Reserve and undivided profits -----	686 51
		Loans due and incomplete----	3,149 39
		Sundry ledger accounts----	150 00
Total assets-----	\$135,492 88	Total liabilities-----	\$135,492 88

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$731 82	Overdrafts and bills payable	\$6,000 00
Installment shares, dues----	15,282 00	Loans on real estate, shares, etc. -----	55,525.61
Paid-up and prepaid shares, dues -----	13,500 00	Interest paid -----	144 91
Investment certificates -----	16,800 00	Dividends on guarantee stock -----	481 00
Interest -----	9,313 24	Dues repaid, installment shares -----	5,234 00
Fines -----	142 35	Profits repaid, installment shares -----	861 47
Fees -----	63 60	Paid-up and prepaid shares, capital -----	10,400 00
Loans repaid -----	30,336 54	Paid-up and prepaid shares, dividends -----	1,797 74
Overdrafts and bills payable	3,000 00	Investment certificates, principal -----	6,100 00
Advances, ledger accounts--	10,255 66	Investment certificates, interest -----	1,836 27
		Advances, ledger accounts--	9,703 20
		Salaries -----	720 00
		Taxes -----	88 00
		Other expenses -----	136 32
		Balance, cash in office and bank -----	396 69
Total receipts-----	\$99,425 21	Total disbursements -	\$99,425 21

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 83—ONTARIO.

PEOPLES GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 235 N. Euclid Avenue, Ontario.

Incorporated August 4, 1925. Term ended December 31, 1925.

Officers—A. P. Harwood, President; Chas. Frankish, Vice President; E. H. Jolliffe, Attorney; J. O. Henderson, Secretary.

Directors—A. P. Harwood, Chas. Frankish, D. B. Wynne, J. N. Huehn, W. T. Ross, Wm. Laidlaw, J. O. Henderson.

No. of series, none. No. of members and investors, 340. No. of shares, 951.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$197,844 81	Guarantee stock, capital---	\$89,700 00
Cash in office and bank---	68,538 04	Guarantee stock, surplus reserve -----	4,480 47
		Installment shares, dues---	19 00
		Investment certificates, principal -----	76,130 53
		Investment certificates, interest unpaid-----	321 00
		Loans due and incomplete	91,451 09
		Sundry ledger accounts----	4,280 76
Total assets-----	\$266,382 85	Total liabilities-----	\$266,382 85

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock -----	\$89,700 00	Loans on real estate, shares, etc.-----	\$106,698 91
Guarantee stock premium--	4,485 00	Investment certificates, principal -----	6,770 00
Installment shares, dues---	19 00	Advances, ledger accounts--	162 00
Investment certificates-----	82,894 34	Salaries -----	280 00
Interest -----	679 46	Other expenses-----	76 80
Loans repaid -----	305 19	Balance, cash in office and bank -----	68,538 04
Advances, ledger accounts---	4,442 76		
Total receipts-----	\$182,525 75	Total disbursements---	\$182,525 75

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 235 N. Euclid Avenue, Ontario.

Incorporated June 24, 1891. Fiscal year ended December 31, 1925.

Officers—A. P. Harwood, President; Chas. Franklin, Vice President; E. H. Jolliffe, Attorney; J. O. Henderson, Secretary.

Directors—A. P. Harwood, Chas. Frankish, D. B. Wynne, J. N. Huehn, J. O. Henderson, Wm. Laidlaw.

No. of series, none. No. of members and investors, 1578. No. of shares, 27,210.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,579,312 58	Installment shares, dues ---	\$354,522 42
Arrearages on dues, interest, etc. -----	2,013 27	Installment shares, profits ---	65,118 74
Cash in office and bank -----	28,974 56	Paid-up and prepaid shares, principal -----	1,150,025 00
Real estate, office building ---	6,123 50	Paid-up and prepaid shares, dividends unpaid -----	34,992 25
Furniture and fixtures -----	938 98	Reserve and undivided profits -----	21,919 73
Advances, ledger accounts ---	5,065 36	Loans due and incomplete ---	2,397 79
Bonds owned -----	10,537 93	Sundry ledger accounts -----	1,976 98
		All other liabilities, delinquent interest -----	2,013 27
Total assets -----	\$1,632,966 18	Total liabilities -----	\$1,632,966 18

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$50,692 11	Loans on real estate, shares, etc. -----	444,631 72
Installment shares, dues ---	342,980 16	Dues repaid, installment shares -----	292,511 12
Paid-up and prepaid shares, dues -----	441,350 00	Profits repaid, installment shares -----	19,076 28
Interest -----	111,910 62	Paid-up and prepaid shares, capital -----	338,175 00
Premiums, commission -----	2,492 41	Paid-up and prepaid shares, dividends -----	63,317 08
Fines -----	445 10	Advances, ledger accounts ---	4,280 76
Fees -----	177 60	Real estate acquired -----	344 48
Loans repaid -----	278,681 97	Bonds purchased -----	41,551 26
Advances, ledger accounts ---	613 78	Salaries -----	18,767 00
Bonds sold -----	31,013 33	Taxes -----	2,673 52
Rents -----	239 00	Other expenses -----	5,976 35
		All other disbursements -----	316 95
		Balance, cash in office and bank -----	28,974 56
Total receipts -----	\$1,260 596 08	Total disbursements -----	\$1,260,596 08

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7.25 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 85—ORANGE.

ORANGE BUILDING AND LOAN ASSOCIATION.

P. O. address, Bank of Orange Building, Orange.

Incorporated December 21, 1887. Fiscal term ended June 30, 1926.

Officers—D. F. Campbell, President; John Hanson, Vice President; Osman Pixley, Secretary.

Directors—D. F. Campbell, John Hanson, D. C. Pixley, Fred Struck, J. P. Boring, K. E. Watson, C. J. Overshiner.

No. of series, 12. No. of members and investors, 1052. No. of shares, 2607.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$1,323,734 60	Guarantee stock, capital....	\$100,000 00
Arrearages on dues, interest, etc.	5,064 51	Guarantee stock, surplus reserve	33,000 00
Cash in office and bank.....	19,103 28	Installment shares, dues....	79,344 50
Furniture and fixtures.....	200 00	Installment shares, profits....	15,431 46
Advances, ledger accounts....	266 37	Investment certificates, principal	1,023,600 00
		Investment certificates, interest unpaid.....	30,881 24
		Advance payments.....	260 30
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits	49,082 49
		Loans due and incomplete..	6,768 86
Total assets.....	\$1,348,368 85	Total liabilities.....	\$1,348,368 85
RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report....	\$22,109 60	Loans on real estate, shares, etc.	\$405,293 50
Guarantee stock	50,000 00	Dividends on guarantee stock	3,000 00
Installment shares, dues....	17,341 00	Dues repaid, installment shares	22,837 00
Investment certificates.....	234,600 00	Profits repaid, installment shares	11,424 31
Interest	68,996 27	Investment certificates, principal	127,700 00
Fines	557 32	Investment certificates, interest	27,893 89
Fees	30 75	Advances, ledger accounts....	2,659 04
Loans repaid.....	230,575 87	Salaries	3,035 00
Advances, ledger accounts....	2,486 75	Taxes	2,679 88
All other receipts, insurance, commissions	195 88	Other expenses	1,267 54
		Balance, cash in office and bank	19,103 28
Total receipts.....	\$626,893 44	Total disbursements....	\$626,893 44

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
33.....	122	\$122 00	\$190 08	\$190 08
34.....	116	116 00	177 32	177 32
36.....	56	56 00	68 46	65 34
37.....	50	50 00	59 79	57 34
39.....	38	38 00	43 53	42 15
41.....	26	26 00	28 54	27 27
43.....	14	14 00	14 76	14 37
45.....	2	2 00	2 03	2 00

No. 86—OXNARD.

OXNARD BUILDING AND LOAN ASSOCIATION.

P. O. address, 441 A Street, Oxnard.

Incorporated July 13, 1921. Fiscal year ended December 31, 1925.

Officers—Walter H. Lathrop, President; Leon Lehmann, Vice President; H. C. Downes, Attorney; J. L. Howland, Secretary.

Directors—Walter H. Lathrop, Leon Lehmann, Charles Donlon, J. P. Levy, W. S. Riley, J. H. Laubacher, Edward Abplanalp, H. H. Eastwood, Henry C. Downes.

No. of series, none.

No. of members and investors, 196.

No. of shares, 5215.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$224,457 55	Guarantee stock, capital---	\$50,000 00
Cash in office and bank-----	10,053 71	Guarantee stock, surplus reserve-----	1,416 74
Furniture and fixtures-----	902 76	Installment shares, dues---	34,582 13
Advances, ledger accounts---	398 00	Installment shares, profits---	1,445 62
		Paid-up and prepaid shares, principal-----	85,900 00
		Investment certificates, prin- cipal-----	37,550 00
		Overdrafts and bills payable	19 64
		Reserve and undivided profits-----	4,032 74
		Loans due and incomplete---	20,865 15
Total assets-----	\$235,812 02	Total liabilities-----	\$235,812 02

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,449 32	Overdrafts and bills payable	\$1,685 61
Installment shares, dues---	55,354 17	Loans on real estate, shares, etc.-----	96,693 86
Paid-up and prepaid shares, dues-----	42,900 00	Interest paid-----	20 32
Investment certificates-----	21,150 00	Dividends on guarantee stock-----	4,250 00
Interest-----	16,269 38	Dues repaid, installment shares-----	43,104 32
Fees-----	538 25	Profits repaid, installment shares-----	1,687 91
Loans repaid-----	45,682 06	Paid-up and prepaid shares, capital-----	7,200 00
Overdrafts and bills payable	1,670 67	Paid-up and prepaid shares, dividends-----	4,127 86
Advances, ledger accounts---	6,941 35	Investment certificates, prin- cipal-----	10,900 00
Rents-----	115 00	Investment certificates, interest-----	2,239 22
All other receipts-----	2 99	Advances, ledger accounts---	7,531 66
		Salaries-----	1,738 00
		Taxes-----	146 69
		Other expenses-----	1,292 60
		All other disbursements, office fixtures, etc.---	2,401 43
		Balance, cash in office and bank-----	10,053 71
Total receipts-----	\$195,073 19	Total disbursements---	\$195,073 19

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 87—PALO ALTO.

HÔME FOUNDATION BUILDING AND LOAN ASSOCIATION.

P. O. address, 412 University Avenue, Palo Alto.

Incorporated March 31, 1925. Fiscal term ended February 28, 1926.

Officers—Jackson H. Ralston, President; J. E. McDowell, Vice President; Egerton D. Lakin, Attorney; R. O. Bolman, Secretary.

Directors—Jackson H. Ralston, J. E. McDowell, John S. Stephens, F. C. Pratt, A. W. Hoy, Geo. F. Brown, H. B. Smith, Paul M. P. Merner, Egerton D. Lakin.

No. of series, none. No. of members and investors, 179. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$186,314 97	Guarantee stock, capital---	\$50,000 00
Cash in office and bank-----	38,054 31	Guarantee stock, surplus reserve-----	1,852 20
Furniture and fixtures-----	1,541 59	Investment certificates, principal-----	133,472 95
Other assets-----	406 02	Investment certificates, interest unpaid-----	1,899 41
		Reserve and undivided profits-----	209 96
		Loans due and incomplete--	38,882 37
Total assets-----	\$226,316 89	Total liabilities-----	\$226,316 89

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$50,000 00	Loans on real estate, shares, etc.-----	\$150,341 77
Guarantee stock premium--	2,860 00	Investment certificates, principal-----	4,984 51
Investment certificates-----	138,457 46	Advances, ledger accounts--	3,355 76
Interest-----	5,254 91	Salaries-----	2,200 00
Loans repaid-----	2,909 17	Taxes-----	17 00
Advances, ledger accounts--	3,593 56	Other expenses-----	2,433 13
All other receipts, commissions-----	548 19	All other disbursements, office fixtures-----	2,236 81
		Balance, cash in office and bank-----	38,054 31
Total receipts-----	\$203,623 29	Total disbursements--	\$203,623 29

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 88—PALO ALTO.

PALO ALTO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 259 University Avenue, Palo Alto.

Incorporated November 14, 1892. Fiscal term ended June 30, 1926.

Officers—W. C. Thoits, President; James Frazer, Vice President; A. B. Clark, Second Vice President; Dicy A. Baugh, Secretary; J. S. Hutchinson, Attorney.

Directors—W. C. Thoits, James Frazer, A. B. Clark, C. S. Stoltenberg, T. J. Hoover, J. O. Griffin, M. H. Hare, G. Laumeister, J. S. Hutchinson.

No. of series, none. No. of members and investors, 1955. No. of shares, 3793.

ASSETS.		LIABILITIES.	
Loans on real estate, shares,		Guarantee stock, capital---	\$154,400 00
etc.-----	\$2,627,538 00	Guarantee stock, surplus	
Arrearages on dues, interest,		reserve-----	10,870 00
etc.-----	5,034 34	Installment shares, dues---	102,599 80
Cash in office and bank-----	39,775 99	Installment shares, profits---	20,234 16
Other real estate owned-----	16,367 83	Paid-up and prepaid shares,	
Furniture and fixtures-----	939 50	principal-----	32,170 00
Other assets-----	54 66	Investment certificates, prin-	
		cipal-----	2,098,580 35
		Overdrafts and bills payable	
		Reserve and undivided	40,000 00
		profits-----	69,149 10
		Loans due and incomplete---	144,712 22
		Sundry ledger accounts---	6,494 69
		All other liabilities, reserve	
		for building-----	10,500 00
Total assets-----	\$2,689,710 32	Total liabilities-----	\$2,689,710 32

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$50,200 94	Overdrafts and bills payable	\$10,000 00
Guarantee stock-----	52,400 00	Loans on real estate, shares,	
Installment shares, dues---	68,982 19	etc.-----	2,340,840 65
Paid-up and prepaid shares,		Interest paid-----	425 27
dues-----	10,000 00	Dividends on guarantee	
Investment certificates-----	2,440,309 68	stock-----	25,314 52
Interest-----	334,183 47	Dues repaid, installment	
Fees-----	3,081 25	shares-----	46,655 64
Loans repaid-----	1,459,510 50	Profits repaid, installment	
Overdrafts and bills payable		shares-----	7,969 70
Advances, ledger accounts---	154,935 34	Paid-up and prepaid shares,	
Real estate sold-----	13,252 61	capital-----	15,110 00
Rents-----	139 50	Paid-up and prepaid shares,	
All other receipts, certifi-		dividends-----	4,453 20
cates, etc.-----	50,935 25	Investment certificates, prin-	
		cipal-----	1,813,760 63
		Investment certificates,	
		interest-----	159,762 54
		Advances, ledger accounts---	154,138 40
		Real estate acquired-----	12,080 50
		Salaries-----	27,302 50
		Taxes-----	11,407 74
		Other expenses-----	7,891 51
		All other disbursements---	11,041 94
		Balance, cash in office and	
		bank-----	39,775 99
Total receipts-----	\$4,687,930 73	Total disbursements---	\$4,687,930 73

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 89—PASADENA.

CALIFORNIA SECURITY LOAN CORPORATION.

P. O. address, 315 E. Colorado Street, Pasadena.

Incorporated March 22, 1909. Fiscal year ended December 31, 1925.

Officers—A. W. Byrne, President; James Clarke, Vice President; A. J. Morris, Secretary.

Directors—A. W. Byrne, James Clarke, Oscar Freeman, C. P. Hotelling, L. E. Jarvis, A. L. Hamilton, A. J. Morris.

No. of series, none. No. of members and investors, 2824. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$3,171,174 95	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc. -----	6,280 42	Guarantee stock, surplus reserve -----	75,000 00
Cash in office and bank-----	111,771 57	Investment certificates, principal -----	3,004,119 62
Real estate, office building--	24,099 17	Investment certificates, interest unpaid-----	613 96
Other real estate owned-----	192,748 38	Advance payments-----	686 45
Furniture and fixtures-----	1,048 90	Reserve and undivided profits -----	58,693 44
Advances, ledger accounts---	16,591 49	Loans due and incomplete---	273,865 88
		Sundry ledger accounts---	2,835 53
		All other liabilities, guarantee capital dividends unpaid -----	8,000 00
Total assets-----	\$3,523,814 88	Total liabilities-----	\$3,523,814 88

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$57,763 05	Overdrafts and bills payable	\$140,000 00
Investment certificates-----	2,062,165 24	Loans on real estate, shares, etc. -----	1,506,372 70
Interest -----	232,625 15	Interest paid-----	328 47
Premiums -----	4,461 86	Dividends on guarantee stock -----	16,000 00
Fines -----	914 07	Investment certificates, principal -----	1,206,374 42
Loans repaid-----	754,957 50	Investment certificates, interest -----	149,772 23
Overdrafts and bills payable	50,000 00	Advances, ledger accounts---	34,063 36
Advances, ledger accounts---	37,067 34	Real estate acquired-----	109,437 30
Real estate sold-----	128,255 02	Salaries -----	25,605 64
Rents -----	7,096 36	Taxes -----	16,808 92
All other receipts-----	8 76	Other expenses-----	17,594 34
		All other disbursements, furniture and fixtures-----	1,185 40
		Balance, cash in office and bank -----	111,771 57
Total receipts-----	\$3,335,314 35	Total disbursements---	\$3,335,314 35

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

CROWN BUILDING AND LOAN ASSOCIATION.

P. O. address, 34 N. Marengo Avenue, Pasadena.

Incorporated January 11, 1923. Fiscal year ended December 31, 1925.

Officers—Chas. A. Ferry, President; A. F. Hamill, Vice President; E. E. Anderson, Treasurer; K. C. Newell, Attorney; Lee C. Reed, Secretary.

Directors—Chas. A. Ferry, A. F. Hamill, Lee C. Reed, Kenneth C. Newell, E. E. Anderson.

No. of series, none. No. of members and investors, 300. No. of shares, 520.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$146,555 67	Guarantee stock, capital---	\$52,000 00
Cash in office and bank----	10,795 95	Guarantee stock, surplus reserve-----	100 00
Furniture and fixtures----	1,471 81	Investment certificates, principal-----	89,321 89
Other assets-----	1,791 85	Overdrafts and bills payable	15,000 00
		Reserve and undivided profits-----	750 65
		Loans due and incomplete--	676 11
		Sundry ledger accounts----	2,766 63
Total assets-----	\$160,615 28	Total liabilities-----	\$160,615 28

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$6,689 43	Loans on real estate, shares, etc.-----	\$88,806 69
Investment certificates-----	78,087 75	Interest paid-----	1,050 00
Interest-----	11,433 50	Investment certificates, principal-----	40,987 72
Fines-----	25 70	Investment certificates, interest-----	3,480 86
Fees-----	1,618 01	Advances, ledger accounts--	30,966 63
Loans repaid-----	58,103 39	Salaries-----	3,730 00
Advances, ledger accounts--	31,335 77	Taxes-----	178 26
All other receipts-----	149 82	Other expenses-----	5,188 66
		All other disbursements, office fixtures, etc.-----	2,258 60
		Balance, cash in office and bank-----	10,795 95
Total receipts-----	\$187,443 37	Total disbursements--	\$187,443 37

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 91—PASADENA.

EQUITABLE BUILDING AND LOAN ASSOCIATION.

P. O. address, 24 N. Marengo Avenue, Pasadena.

Incorporated May 1, 1922. Fiscal year ended December 31, 1925.

Officers—Edward E. Betts, President; Roy C. Davis, Vice President; R. G. Thompson, Attorney; Wm. M. Trask, Secretary-Treasurer.

Directors—Edward E. Betts, Roy C. Davis, Joseph Caunt, Dr. W. E. Nichols, Raymond G. Thompson, S. L. Bierbauer, B. G. Horton.

No. of series, none. No. of members and investors, 854. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$449,765 42	Guarantee stock, capital----	\$50,000 00
Cash in office and bank-----	19,152 45	Guarantee stock, surplus reserve-----	2,325 00
Real estate, office building--	32,630 23	Investment certificates, principal-----	329,829 09
Furniture and fixtures-----	2,780 51	Investment certificates, interest unpaid-----	7,132 77
Other assets-----	5 10	Overdrafts and bills payable	70,000 00
		Reserve and undivided profits-----	11,347 59
		Loans due and incomplete--	24,851 36
		Sundry ledger accounts, escrows-----	8,847 90
Total assets-----	\$504,333 71	Total liabilities-----	\$504,333 71

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$14,688 33	Overdrafts and bills payable	\$35,000 00
Investment certificates-----	290,619 11	Loans on real estate, shares, etc.-----	253,467 29
Interest-----	31,150 84	Interest paid-----	2,756 31
Fines-----	47 15	Dividends on guarantee stock-----	5,000 00
Fees-----	5,033 60	Investment certificates, principal-----	164,484 13
Loans repaid-----	107,791 00	Investment certificates, interest-----	12,898 11
Overdrafts and bills payable	50,000 00	Advances, ledger accounts, escrows, etc.-----	187,960 74
Advances, ledger accounts, escrows-----	200,934 16	Real estate acquired-----	12,630 23
Rents-----	3,056 00	Salaries-----	5,410 00
All other receipts, insurance, commissions etc.-----	709 15	Taxes-----	1,630 45
		Other expenses-----	3,539 63
		All other disbursements, office fixtures-----	100 00
		Balance, cash in office and bank-----	19,152 45
Total receipts-----	\$704,029 34	Total disbursements--	\$704,029 34

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

MUTUAL BUILDING AND LOAN ASSOCIATION OF PASADENA.

P. O. address, 2569 E. Colorado Street, Pasadena.

Incorporated April 22, 1925. Term ended June 30, 1926.

Officers—Geo. A. Brown, President; Dr. J. B. Keaster, Vice President; J. Homer Hough, Treasurer; Ralph R. Johnson, Secretary.

Directors—Geo. B. Brown, Dr. J. B. Keaster, J. Homer Hough, Dr. L. A. Merritt, Frank T. Olson, Chas. Emory Barber, J. F. Russell.

No. of series, none. No. of members and investors, 51. No. of shares, 625.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$27,931 52	Guarantee stock, capital....	\$25,300 00
Arrearages on dues, interest, etc. -----	144 25	Guarantee stock, surplus reserve -----	781 15
Cash in office and bank-----	2,154 88	Installment shares, dues....	3,625 00
Real estate, office building..	15,998 85	Installment shares, profits..	48 35
Furniture and fixtures.....	2,382 85	Investment certificates, principal -----	10,135 61
Advances, ledger accounts..	45 00	Investment certificates, interest unpaid -----	154 66
Other assets.....	830 67	Overdrafts and bills payable	7,500 00
		Loans due and incomplete..	1,620 83
		Sundry ledger accounts.....	268 46
		All other liabilities.....	53 96
Total assets.....	\$49,488 02	Total liabilities.....	\$49,488 02

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock.....	\$25,300 00	Loans on real estate, shares, etc. -----	\$27,949 17
Guarantee stock premium..	2,530 00	Interest paid.....	242 08
Installment shares, dues....	3,635 00	Dues repaid, installment shares -----	10 00
Investment certificates.....	10,307 61	Investment certificates, principal -----	172 00
Interest -----	800 75	Investment certificates, interest -----	30 34
Fees -----	828 70	Advances, ledger accounts..	456 10
Loans repaid.....	1,638 48	Real estate acquired.....	15,998 85
Overdrafts and bills payable	7,500 00	Bonds purchased.....	6,000 00
Advances, ledger accounts..	560 71	Salaries -----	1,400 00
Bonds sold.....	6,000 00	Taxes -----	109 54
Rents -----	215 00	Other expenses.....	2,610 44
All other receipts.....	200 00	All other disbursements, office fixtures -----	2,382 85
	*	Balance, cash in office and bank -----	2,154 88
Total receipts.....	\$59,516 25	Total disbursements..	\$59,516 25

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 93—PASADENA.

PASADENA BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 N. Marengo Avenue, Pasadena.

Incorporated February 16, 1899. Fiscal year ended December 31, 1925.

Officers—Geo. A. Durrell, President; C. W. Koiner, Vice President; Don C. Porter, Attorney; Everett D. Hill, Secretary.

Directors—Geo. A. Durrell, C. W. Koiner, Don C. Porter, Geo. J. Brenner, Chas. A. Briggs, Henry Newby, Everett D. Hill.

No. of series, none.

No. of members and investors, 1461.

No. of shares, 2487.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$763,594 65	Guarantee stock, capital---	\$35,000 00
Cash in office and bank----	92,613 64	Guarantee stock, surplus reserve -----	12,000 00
		Installment shares, dues---	2,093 65
		Installment shares, profits---	14,575 80
		Paid-up and prepaid shares, principal -----	184,900 00
		Paid-up and prepaid shares, dividends unpaid-----	5,333 15
		Investment certificates, prin- cipal -----	526,400 10
		Investment certificates, interest unpaid-----	41,524 06
		Reserve and undivided profits -----	5,483 71
		Loans due and incomplete--	26,897 82
		All other liabilities, tax reserve -----	2,000 00
Total assets-----	\$856,208 29	Total liabilities-----	\$856,208 29

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$20,069 21	Loans on real estate, shares, etc. -----	\$284,622 63
Installment shares, dues---	2,071 14	Dividends on guarantee stock -----	6,650 00
Paid-up and prepaid shares, dues -----	128,700 00	Dues repaid, installment shares -----	6,578 46
Investment certificates-----	488,932 72	Profits repaid, installment shares -----	18,899 16
Interest -----	58,635 05	Paid-up and prepaid shares, capital -----	72,350 00
Loans repaid-----	212,853 55	Paid-up and prepaid shares, dividends -----	7,410 52
Advances, ledger accounts--	259,578 38	Investment certificates, prin- cipal -----	373,576 02
		Investment certificates, interest -----	19,632 47
		Advances, ledger accounts--	273,426 96
		Salaries -----	7,850 00
		Taxes -----	2,360 54
		Other expenses-----	3,155 61
		All other disbursements----	1,714 04
		Balance, cash in office and bank -----	92,613 64
Total receipts-----	\$1,170,840 05	Total disbursements--	\$1,170,840 05

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 94—PASO ROBLES.

PASO ROBLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Odd Fellows Building, Paso Robles.

Incorporated September 2, 1905. Fiscal year ended June 30, 1926.

Officers—B. J. Dougherty, President; C. J. Trussler, Vice President; Webster and Lyon, Attorneys; Lyman Brewer, Secretary-Treasurer.

Directors—B. J. Dougherty, C. J. Trussler, W. S. Eddy, V. Ward, Lyman Brewer.

No. of series, 25. No. of members and investors, 152. No. of shares, 2055.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$118,509 27	Installment shares, dues ---	\$50,771 59
Arrearages on dues, interest, etc. -----	2,546 16	Installment shares, profits ---	12,287 99
Cash in office and bank ---	5,038 40	Paid-up and prepaid shares, principal -----	47,800 00
Other real estate owned ---	3,324 85	Investment certificates, principal -----	11,258 70
Furniture and fixtures ---	162 00	Investment certificates, interest unpaid -----	242 15
		Advance payments -----	297 86
		Reserve and undivided profits -----	5,915 69
		Loans due and incomplete ---	1,000 00
		Sundry ledger accounts ---	6 70
Total assets -----	\$129,580 68	Total liabilities -----	\$129,580 68

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report --	\$4,167 81	Loans on real estate, shares, etc. -----	\$45,507 70
Installment shares, dues ---	16,647 55	Dues repaid, installment shares -----	3,222 25
Paid-up and prepaid shares, dues -----	2,600 00	Profits repaid, installment shares -----	212 31
Investment certificates ---	2,718 70	Paid-up and prepaid shares, capital -----	1,200 00
Interest -----	8,820 80	Paid-up and prepaid shares, dividends -----	2,874 15
Fines -----	16 95	Investment certificates, principal -----	600 00
Loans repaid -----	26,777 97	Investment certificates, interest -----	465 55
Overdrafts and bills payable	6 70	Real estate acquired -----	846 74
		Salaries -----	1,185 00
		Taxes -----	217 78
		Other expenses -----	337 10
		All other disbursements ---	49 50
		Balance, cash in office and bank -----	5,038 40
Total receipts -----	\$61,756 48	Total disbursements ---	\$61,756 48

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
22 -----	118	\$118 00	\$196 38	
25 -----	99	99 00	149 98	Dues plus
29 -----	68	68 00	90 61	
34 -----	46	46 00	55 61	profits as
38 -----	34	34 00	39 23	
43 -----	22	22 00	24 16	per by-laws
46 -----	12	12 00	12 65	

No. 95—PETALUMA.

PETALUMA MUTUAL LOAN ASSOCIATION.

P. O. address, Mercantile Trust Building, Petaluma.

Incorporated September 27, 1889. Fiscal term ended June 30, 1926.

Officers—Frank H. Denman, President; Chas. J. Feliz, Vice President; Henry Newburgh, Attorney; Jessie M. Batchelder, Secretary.

Directors—Frank H. Denman, Chas. J. Feliz, P. R. White, Henry Dahlmann, W. C. H. Waddell, A. W. Agnew, Frank L. Stewart, Jessie M. Batchelder.

No. of series, 11. No. of members and investors, 96. No. of shares, 1071.

ASSETS.

Loans on real estate, shares, etc. -----	\$75,855 00
Cash in office and bank -----	560 61
Other real estate owned -----	30 00
Total assets -----	\$76,445 61

LIABILITIES.

Installment shares, dues ---	\$43,537 50
Installment shares, profits ---	5,670 08
Advance payments -----	40 00
Overdrafts and bills payable	23,100 00
Reserve and undivided profits -----	3,843 78
All other liabilities -----	254 25
Total liabilities -----	\$76,445 61

RECEIPTS FOR TERM.

Balance from last report ---	\$3,970 40
Instalment shares, dues ---	9,953 50
Interest -----	3,619 40
Fines -----	90
Fees -----	81 00
Loans repaid -----	1,402 00
Overdrafts and bills payable	15,800 00
Total receipts -----	\$34,827 20

DISBURSEMENTS FOR TERM.

Overdrafts and bills payable	\$700 00
Loans on real estate, shares, etc. -----	22,660 00
Interest paid -----	723 24
Dues repaid, installment shares -----	7,230 00
Profits repaid, installment shares -----	2,538 50
Salaries -----	315 00
Taxes -----	20 00
Other expenses -----	79 85
Balance, cash in office and bank -----	560 61
Total disbursements --	\$34,827 20

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
29 -----	117	\$117 00	\$148 78	\$148 78
30 -----	105	105 00	130 07	129 44
31 -----	93	93 00	111 88	110 94
32 -----	81	81 00	95 12	94 06
33 -----	69	69 00	78 97	77 97
34 -----	57	57 00	63 39	62 43
35 -----	45	45 00	48 75	48 00
36 -----	33	33 00	34 58	34 18
37 -----	21	21 00	21 41	21 28
38 -----	9	9 00	9 00	9 00

PLEASANTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care Bank of Pleasanton, Pleasanton.

Incorporated March 1, 1895. Fiscal year ended March 31, 1926.

Officers—C. Letham, President; H. A. Sinclair, Vice President; Chas. A. Gale, Attorney; T. H. Silver, Secretary.

Directors—C. Letham, H. A. Sinclair, E. L. Benedict, Henry Reimers, J. E. Bairos, E. W. Schween, T. H. Silver.

No. of series, 22. No. of members and investors, 52. No. of shares, 447.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$29,650 00	Installment shares, dues-----	\$23,784 00
Cash in office and bank-----	2,444 07	Installment shares, profits--	5,648 65
		Reserve and undivided profits -----	2,661 42
Total assets-----	\$32,094 07	Total liabilities-----	\$32,094 07

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$827 97	Loans on real estate, shares, etc. -----	\$3,300 00
Installment shares, dues--	4,988 00	Dues repaid, installment shares -----	1,370 00
Interest -----	1,967 35	Profits repaid, installment shares -----	472 25
Fees -----	35 50	Salaries -----	150 00
		Taxes -----	40 00
		Other expenses-----	42 50
		Balance, cash in office and bank -----	2,444 07
Total receipts-----	\$7,818 82	Total disbursements--	\$7,818 82

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43-----	114	\$114 00	\$154 15	
46-----	96	96 00	123 55	Dues plus
48-----	84	84 00	104 65	
50-----	72	72 00	86 90	profits as
52-----	60	60 00	70 15	
54-----	48	48 00	54 40	per by-laws
56-----	36	36 00	39 60	
58-----	24	24 00	25 60	
60-----	12	12 00	12 40	

No. 97—POMONA.

HOME-BUILDERS' LOAN ASSOCIATION.

P. O. address, Second and Thomas Streets, Pomona.

Incorporated March 8, 1908. Fiscal year ended March 31, 1926.

Officers—C. P. Curran, President; Q. A. Bulla, Vice President; Paul Endicott, Vice President and Manager; R. K. Pitzer, Attorney; E. Page Hubble, Secretary.

Directors—C. P. Curran, Q. A. Bulla, Paul Endicott, R. K. Pitzer, H. W. Armour, J. C. F. Cummins, A. L. Hickson.

No. of series, none. No. of members and investors, 5096. No. of shares, 8496.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$3,860,455 01	Guarantee stock, capital--	\$175,000 00
Arrearages on dues, interest, etc.-----	9,839 51	Guarantee stock, surplus reserve-----	110,000 00
Cash in office and bank-----	138,723 48	Installment shares, dues-----	140,255 50
Real estate, office building-----	15,000 00	Installment shares, profits-----	31,712 62
Furniture and fixtures-----	13,447 67	Investment certificates, principal-----	3,306,474 32
Advances, ledger accounts-----	12,927 72	Investment certificates, interest unpaid-----	63,599 19
		Advance payments-----	4,981 25
		Reserve and undivided profits-----	34,800 55
		Loans due and incomplete-----	171,910 30
		Sundry ledger accounts-----	1,820 15
		All other liabilities, arrearages-----	9,839 51
Total assets-----	\$4,050,393 39	Total liabilities-----	\$4,050,393 39

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$132,889 68	Overdrafts and bills payable	\$65,000 00
Guarantee stock-----	25,000 00	Loans on real estate, shares, etc.-----	2,201,264 81
Guarantee stock, premium-----	18,750 00	Interest paid-----	803 35
Installment shares, dues-----	33,182 75	Dividends on guarantee stock-----	25,000 00
Investment certificates-----	2,555,612 63	Dues repaid, installment shares-----	29,381 00
Interest-----	277,790 44	Profits repaid, installment shares-----	10,885 26
Premiums-----	18,591 25	Investment certificates, principal-----	1,641,196 87
Fees-----	1,576 72	Investment certificates, interest-----	136,567 58
Loans repaid-----	1,146,450 61	Advances, ledger accounts-----	168,307 05
Overdrafts and bills payable	65,000 00	Real estate acquired-----	23,035 58
Advances, ledger accounts-----	170,358 76	Bonds purchased-----	2,994 96
Real estate sold-----	51,093 04	Salaries-----	20,517 00
Bonds sold-----	7,264 26	Taxes-----	10,373 89
Rents-----	4,311 53	Other expenses-----	29,265 98
All other receipts-----	1,181 29	All other disbursements-----	5,736 15
Total receipts-----	\$4,509,052 96	Balance, cash in office and bank-----	138,723 48
		Total disbursements-----	\$4,509,052 96

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, $8\frac{1}{2}$ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 98—POMONA.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 260 S. Thomas Street, Pomona.

Incorporated December 24, 1892. Fiscal year ended December 31, 1925.

Officers—L. L. Lostutter, President; A. C. Abbott, Vice President; Jos. A. Allard, Jr., Attorney; W. D. Frederick, Secretary.

Directors—L. L. Lostutter, A. C. Abbott, Wm. M. McMullin, Walter M. Avis, J. F. Lobinger, C. F. Sawyer, W. A. McCormick.

No. of series, 20. No. of members and investors, 5276. No. of shares, 66,379.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$5,457,745 63	Guarantee stock, capital---	\$250,000 00
Arrearages on dues, interest, etc.-----	33,721 69	Guarantee stock, surplus reserve-----	45,000 00
Cash in office and bank-----	127,884 40	Installment shares, dues-----	907,731 00
Real estate, office building---	1 00	Installment shares, profits---	185,677 26
Furniture and fixtures-----	1 00	Paid-up and prepaid shares, principal-----	733,200 00
Other assets, other association certificates-----	180,692 63	Paid-up and prepaid shares, dividends unpaid-----	21,096 00
		Investment certificates, principal-----	3,267,047 90
		Investment certificates, interest unpaid-----	68,814 26
		Advance payments-----	35,383 54
		Reserve and undivided profits-----	1,271 83
		Loans due and incomplete---	143,726 04
		Sundry ledger accounts-----	17,108 87
		All other liabilities, special reserve, etc.-----	123,989 65
Total assets-----	\$5,800,046 35	Total liabilities-----	5,800,046 35
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$106,525 10	Loans on real estate, shares, etc.-----	\$2,388,093 95
Installment shares, dues-----	346,790 05	Dividends on guarantee stock-----	40,000 00
Paid-up and prepaid shares, dues-----	100 00	Dues repaid, installment shares-----	252,127 45
Investment certificates-----	2,185,057 36	Profits repaid, installment shares-----	55,069 72
Interest-----	419,375 44	Paid-up and prepaid shares, capital-----	155,800 00
Fines-----	773 71	Paid-up and prepaid shares, dividends-----	188,887 79
Fees-----	1,355 05	Investment certificates, principal-----	1,169,761 94
Loans repaid-----	1,386,583 69	Investment certificates, interest-----	9,086 49
Advances, ledger accounts---	50,604 29	Advances, ledger accounts---	34,074 82
Rents-----	2,700 00	Salaries-----	33,582 00
All other receipts-----	37,032 50	Taxes-----	23,420 85
		Other expenses-----	37,078 33
		All other disbursements-----	22,029 45
		Balance, cash in office and bank-----	127,884 40
Total receipts-----	\$4,536,897 19	Total disbursements-----	\$4,536,897 19

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
47-----	120	\$60 00	\$91 42	\$90 37
49-----	108	54 00	78 94	73 06
51-----	96	48 00	67 30	61 16
53-----	84	42 00	56 44	51 87
55-----	72	36 00	46 30	43 11
57-----	60	30 00	36 96	34 84
59-----	48	24 00	28 32	27 04
61-----	36	18 00	20 36	19 67
63-----	24	12 00	13 02	12 73
65-----	12	6 00	6 25	6 18

No. 99—PORTERVILLE.

PORTERVILLE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 Putnam Avenue, Porterville.

Incorporated September 29, 1905. Fiscal term ended June 30, 1926.

Officers—H. C. Carr, President; Geo. C. Murphy, Vice President; E. S. Lawson, Second Vice President; C. O. Premo, Secretary-Treasurer; Guy Knupp, Attorney.

Directors—H. C. Carr, Geo. C. Murphy, E. S. Lawson, A. J. Neubury, H. A. Frame, Alma Hall, Guy Knupp, C. O. Premo.

No. of series, none. No. of members and investors, 573. No. of shares, 23,857.

ASSETS.

Loans on real estate, shares, etc. -----	\$412,016 04
Arrearages on dues, interest, etc. -----	981 36
Cash in office and bank ---	1,879 83
Furniture and fixtures ---	183 26
Advances, ledger accounts ---	389 90
Total assets -----	\$415,450 39

LIABILITIES.

Installment shares, dues ---	\$283,882 03
Installment shares, profits ---	65,267 37
Paid-up and prepaid shares, principal -----	44,625 00
Paid-up and prepaid shares, dividends unpaid -----	647 54
Overdrafts and bills payable	8,000 00
Reserve and undivided profits -----	8,111 15
Loans due and incomplete ---	4,717 30
Sundry ledger accounts ---	200 00
Total liabilities -----	\$415,450 39

RECEIPTS FOR TERM.

Balance from last report ---	\$2,018 46
Installment shares, dues ---	178,571 09
Paid-up and prepaid shares, dues -----	11,450 00
Interest -----	50,759 55
Fees -----	1,013 05
Loans repaid -----	55,414 10
Overdrafts and bills payable	22,000 00
Advances, ledger accounts ---	1,357 90

Total receipts ----- \$322,584 15

DISBURSEMENTS FOR TERM.

Overdrafts and bills payable	\$14,000 00
Loans on real estate, shares, etc. -----	175,262 84
Interest paid -----	149 40
Dues repaid, installment shares -----	81,683 33
Profits repaid, installment shares -----	19,278 56
Paid-up and prepaid shares, capital -----	20,100 00
Paid-up and prepaid shares, dividends -----	4,711 10
Advances, ledger accounts ---	1,351 29
Salaries -----	3,200 00
Taxes -----	375 78
Other expenses -----	601 02
Balance, cash in office and bank -----	1,879 83

Total disbursements --- \$322,584 15

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8.52 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 100—REDLANDS.

REDLANDS BUILDING-LOAN ASSOCIATION.

P. O. address, Fifth and Citrus Streets, Redlands.

Incorporated March 22, 1890. Fiscal year ended December 31, 1926.

Officers—W. T. Bill, President; A. E. Ball, Vice President; A. E. Brock, Treasurer;
W. J. Hartzell, Attorney; J. W. Miller, Secretary.Directors—W. T. Bill, A. E. Ball, A. E. Brock, N. L. Levering, W. J. Hartzell,
O. D. Reade, M. M. Levering.

No. of series, none No. of members and investors, 2982. No. of shares, 10,476.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$3,155,214 34	Guarantee stock, capital....	\$200,000 00
Cash in office and bank....	100,322 39	Guarantee stock, surplus reserve	50,000 00
Other real estate owned....	3,024 08	Installment shares, dues....	124,398 00
Furniture and fixtures....	7,079 17	Installment shares, profits....	39,652 19
Advances, ledger accounts....	17,363 46	Paid-up and prepaid shares, principal	278,160 00
Bonds owned.....	20,197 23	Paid-up and prepaid shares, dividends unpaid.....	9,194 95
		Investment certificates, prin- cipal	2,199,128 09
		Investment certificates, interest unpaid.....	175,157 91
		Reserve and undivided profits	81,271 01
		Loans due and incomplete....	145,380 16
		Sundry ledger accounts....	858 36
Total assets.....	\$3,303,200 67	Total liabilities.....	\$3,303,200 67

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$97,052 40	Overdrafts and bills payable	\$110,000 00
Installment shares, dues....	46,985 50	Loans on real estate, shares, etc.	1,568,144 80
Paid-up and prepaid shares, dues	79,850 00	Interest paid.....	714 25
Investment certificates....	1,953,920 26	Dividends on guarantee stock	34,000 00
Interest	264,108 17	Dues repaid, installment shares	25,488 00
Fines	2,131 44	Profits repaid, installment shares	2,132 23
Fees	16,370 28	Paid-up and prepaid shares, capital	19,900 00
Loans repaid.....	851,428 78	Paid-up and prepaid shares, dividends	14,887 12
Overdrafts and bills payable	75,000 00	Investment certificates, prin- cipal	1,377,958 50
Advances, ledger accounts....	27,619 68	Investment certificates, interest	71,161 94
Real estate sold.....	8,444 38	Advances, ledger accounts....	36,113 64
Bonds sold.....	34,500 00	Real estate acquired.....	387 70
Rents	739 99	Bonds purchased.....	54,697 23
All other receipts, insurance, commissions, etc.....	2,643 30	Salaries	7,865 00
		Taxes	2,572 65
		Other expenses.....	28,730 39
		All other disbursements....	5,718 34
		Balance, cash in office and bank	100,322 39
Total receipts.....	\$3,460,794 18	Total disbursements....	\$3,460,794 18

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1, and 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 101—REDONDO BEACH.

AMERICAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 134 S. Pacific Avenue, Redondo Beach.

Incorporated March 26, 1923. Fiscal year ended December 31, 1925.

Officers—E. S. Welch, President; C. A. Sweetser, Vice President; R. R. Freeman, Treasurer; S. H. Welch, Secretary-Manager.

Directors—E. S. Welch, C. A. Sweetser, R. R. Freeman, M. M. Waddell, O. A. Mercer, J. W. Venable, S. H. Welch.

No. of series, none. No. of members and investors, 160. No. of shares, 1364.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$71,377 53	Guarantee stock, capital---	\$30,220 00
Cash in office and bank-----	2,411 52	Guarantee stock, surplus reserve-----	850 00
Furniture and fixtures-----	2,169 76	Installment shares, dues---	9,505 76
Other assets-----	369 08	Investment certificates, principal-----	33,397 39
		Investment certificates, interest unpaid-----	269 48
		Overdrafts and bills payable-----	2,000 00
		Loans due and incomplete---	58 20
		All other liabilities-----	27 00
Total assets-----	\$76,327 83	Total liabilities-----	\$76,327 83

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$7,482 11	Loans on real estate, shares, etc.-----	\$44,272 19
Guarantee stock-----	3,840 00	Interest paid-----	1,698 11
Installment shares, dues---	4,454 74	Dividends on guarantee stock-----	1,698 80
Investment certificates-----	40,572 11	Dues repaid, installment shares-----	2,668 61
Interest-----	4,683 08	Investment certificates, principal-----	14,305 08
Fees-----	2,228 00	Investment certificates, interest-----	364 80
Loans repaid-----	7,315 20	Salaries-----	1,260 00
Overdrafts and bills payable-----	2,000 00	Taxes-----	44 00
Advances, ledger accounts---	412 03	Other expenses-----	2,222 43
		All other disbursements, office fixtures, etc.-----	2,041 73
		Balance, cash in office and bank-----	2,411 52
Total receipts-----	\$72,987 27	Total disbursements---	\$72,987 27

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN MATEO COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 22 Broadway, Redwood City.

Incorporated May 8, 1890. Fiscal year ended May 31, 1926.

Officers—H. W. Schaberg, President; J. L. Ross, Vice President; Ross and Ross, Attorneys; O. E. Doyle, Secretary.

Directors—H. W. Schaberg, J. L. Ross, A. D. Walsh, P. P. Chamberlain, Asa Hull, J. F. Johnston, J. B. Perry.

No. of series, 43. No. of members and investors, 662. No. of shares, 6112.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$926,737 44	Installment shares, dues....	\$319,948 20
Arrearages on dues, interest, etc.	10,478 27	Installment shares, profits...	73,880 64
Cash in office and bank....	1,784 09	Investment certificates, principal	455,175 00
Real estate, office building...	28,734 95	Advance payments.....	443 70
Furniture and fixtures.....	774 60	Overdrafts and bills payable	17,946 16
Advances, ledger accounts...	80 22	Reserve and undivided profits	57,429 13
Total assets.....	\$968,589 57	Loans due and incomplete...	43,766 74
		Total liabilities.....	\$968,589 57

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$3,793 13	Overdrafts and bills payable	\$43,594 29
Installment shares, dues....	67,508 23	Loans on real estate, shares, etc.	379,497 28
Investment certificates....	207,125 00	Interest paid.....	444 86
Interest	62,709 88	Dues repaid, installment shares	49,629 13
Fines	165 60	Profits repaid, installment shares	16,997 87
Fees and commissions....	1,171 50	Investment certificates, principal	92,000 00
Loans repaid.....	216,248 09	Investment certificates, interest	23,599 56
Overdrafts and bills payable	60,446 16	Advances, ledger accounts...	4,002 79
Advances, ledger accounts...	4,380 90	Real estate, office building...	2,438 70
Rents	2,975 00	Salaries	6,869 33
Total receipts.....	\$626,523 49	Taxes	1,278 90
		Other expenses.....	3,893 09
		All other disbursements, office fixtures, etc.	493 60
		Balance, cash in office and bank	1,784 09
		Total disbursements...	\$626,523 49

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
95.....	120	\$120 00	\$162 79	\$156 29
99.....	108	108 00	141 96	136 96
103.....	96	96 00	122 35	118 54
107.....	84	84 00	103 76	101 02
111.....	72	72 00	86 41	84 25
115.....	60	60 00	69 98	68 48
119.....	48	48 00	54 36	53 38
123.....	36	36 00	39 51	38 99
127.....	24	24 00	25 63	25 30
131.....	12	12 00	12 43	12 28

No. 103—RIALTO.

RIALTO BUILDING AND LOAN ASSOCIATION.

P. O. address, care First National Bank, Rialto.

Incorporated June 7, 1922. Fiscal year ended December 31, 1925.

Officers—J. C. Boyd, President; H. E. Winslow, Vice President; E. M. Lash, Vice President; R. E. Hodge, Attorney; E. W. Preston, Secretary.

Directors—J. C. Boyd, H. E. Winslow, E. M. Lash, E. W. Preston, H. C. Spring, J. E. Weller, W. J. Beckman.

No. of series, none. No. of members and investors, 215. No. of shares, 650.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$132,435 69	Guarantee stock, capital----	\$25,000 00
Cash in office and bank-----	5,069 96	Installment shares, dues----	5,910 58
Furniture and fixtures-----	143 65	Installment shares, profits----	329 76
		Investment certificates, principal-----	104,910 61
		Reserve and undivided profits-----	898 35
		Loans due and incomplete--	600 00
Total assets-----	\$137,649 30	Total liabilities-----	\$137,649 30

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,389 57	Loans on real estate, shares, etc.-----	\$74,222 83
Installment shares, dues---	4,220 29	Interest paid-----	48 20
Investment certificates-----	56,412 09	Dividends on guarantee stock-----	1,750 00
Interest-----	9,286 46	Dues repaid, installment shares-----	2,458 08
Premiums-----	64 50	Profits repaid, installment shares-----	70 38
Loans repaid-----	36,913 76	Investment certificates, principal-----	21,081 44
		Investment certificates, interest-----	4,819 58
		Salaries-----	978 34
		Taxes-----	97 00
		Other expenses-----	600 71
		All other disbursements, office fixtures-----	90 15
		Balance, cash in office and bank-----	5,069 96
Total receipts-----	\$111,286 67	Total disbursements--	\$111,286 67

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 104—RICHMOND.

CALIFORNIA GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, Macdonald Avenue at Sixth Street, Richmond.

Incorporated February 14, 1923. Fiscal year ended December 31, 1925.

Officers—W. T. Helms, President; Charles S. Renwick, Vice President; L. J. Younce, Treasurer; T. H. DeLap, Attorney; Ira R. Vaughn, Secretary.

Directors—W. T. Helms, Charles S. Renwick, Dr. U. S. Abbott, Geo. N. Booker, Ira R. Vaughn, A. P. Hill, H. A. Johnston.

No. of series, none. No. of members and investors, 356. No. of shares, 3895.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$153,186 84	Guarantee stock, capital---	\$13,500 00
Arrearages on dues, interest, etc. -----	352 59	Guarantee stock, surplus reserve -----	2,160 00
Cash in office and bank---	3,161 58	Installment shares, dues----	61,613 34
Furniture and fixtures-----	1,000 00	Installment shares, profits---	5,353 84
Advances, ledger accounts---	516 91	Investment certificates, principal -----	58,516 39
		Investment certificates, interest unpaid-----	2,090 02
		Overdrafts and bills payable	8,000 00
		Reserve and undivided profits -----	392 94
		Loans due and incomplete---	6,591 39
Total assets-----	\$158,217 92	Total liabilities-----	\$158,217 92

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$3,480 11	Overdrafts and bills payable	\$21,500 00
Installment shares, dues----	27,558 33	Loans on real estate, shares, etc. -----	106,996 32
Investment certificates-----	44,997 12	Interest paid -----	795 26
Interest -----	12,032 77	Dues repaid, installment shares -----	3,094 50
Fees -----	41 00	Profits repaid, installment shares -----	185 79
Loans repaid-----	39,467 72	Investment certificates, principal -----	4,226 73
Advances, ledger accounts---	205 45	Investment certificates, interest -----	823 76
Real estate sold-----	16,500 00	Advances, ledger accounts---	164 65
		Salaries -----	1,222 00
		Taxes -----	82 97
		Other expenses -----	1,976 14
		All other disbursements, office fixtures-----	61 80
		Balance, cash in office and bank -----	3,161 58
Total receipts-----	\$144,291 50	Total disbursements-----	\$144,291 50

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 105—RIVERSIDE.

RIVERSIDE COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 668 Main Street, Riverside.

Incorporated April 8, 1901. Fiscal year ended December 31, 1925.

Officers—W. B. Clancy, President; W. H. Robinson, Vice President; Geo. A. Sarau, Vice President, F. Smith, Secretary.

Directors—W. B. Clancy, W. H. Robinson, W. G. Fraser, W. A. Johnson, E. L. Covey, G. B. Dangerfield, W. H. Hammond.

No. of series, none. No. of members and investors, 1129. No. of shares, 22,748.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,189,536 82	Installment shares, dues ----	\$297,270 24
Cash in office and bank ----	34,393 06	Installment shares, profits --	31,146 17
		Paid-up and prepaid shares, principal -----	\$18,350 00
		Overdrafts and bills payable	30,000 00
		Reserve and undivided profits -----	18,660 44
		Loans due and incomplete --	28,563 03
Total assets -----	\$1,223,929 88	Total liabilities -----	\$1,223,929 88

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$10,410 68	Overdrafts and bills payable	\$54,000 00
Installment shares, dues ---	198,526 93	Loans on real estate, shares, etc. -----	485,450 67
Paid-up and prepaid shares, dues -----	293,900 00	Interest paid -----	240 59
Interest -----	90,834 99	Dues repaid, installment shares -----	101,086 57
Fees -----	2,911 74	Profits repaid, installment shares -----	8,665 37
Loans repaid -----	151,230 26	Paid-up and prepaid shares, capital -----	53,500 00
Overdrafts and bills payable	87,000 00	Paid-up and prepaid shares, dividends -----	69,707 03
		Salaries -----	14,899 74
		Taxes -----	622 70
		Other expenses -----	2,248 87
		Balance, cash in office and bank -----	34,393 06
Total receipts -----	\$834,814 60	Total disbursements --	\$834,814 60

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

CAPITAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1002 Tenth Street, Sacramento.

Incorporated February 1, 1923. Fiscal year ended December 31, 1925.

Officers—Alden Anderson, President; H. C. Bottorff, Vice President; M. S. Zarick, Attorney; H. S. Wanzer, Secretary.

Directors—Alden Anderson, H. C. Bottorff, W. W. Bassett, Fred Boitano, H. O. Brown, James T. Doyle, A. W. Elliott, June B. Harris, Fred J. Johns, J. K. Kruse, H. C. Muddox, Ray L. Riley, J. O. Tobey, I. J. Trainor, D. S. Wasserman.

No. of series, none. No. of members and investors, 1692. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,167,679 05	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc.-----	11,008 04	Guarantee stock, surplus reserve-----	10,000 00
Cash in office and bank----	3,229 33	Investment certificates, principal-----	968,354 87
Furniture and fixtures----	2,490 38	Investment certificates, interest unpaid-----	47,053 17
Other assets-----	518 67	Reserve and undivided profits-----	10,770 22
		Loans due and incomplete--	48,232 28
		Sundry ledger accounts----	514 93
Total assets-----	\$1,184,925 47	Total liabilities-----	\$1,184,925 47

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$785 60	Overdrafts and bills payable	\$130,000 00
Guarantee stock-----	25,000 00	Loans on real estate, shares, etc.-----	729,212 90
Guarantee stock premium---	2,500 00	Interest paid-----	1,562 50
Investment certificates----	662,789 07	Investment certificates, principal-----	266,510 02
Interest-----	69,744 84	Investment certificates, interest-----	19,250 19
Fines-----	363 95	Advances, ledger accounts--	7,699 73
Fees-----	7,876 83	Bonds purchased-----	5,000 00
Loans repaid-----	260,805 71	Salaries-----	5,000 00
Overdrafts and bills payable	130,000 00	Taxes-----	564 72
Advances, ledger accounts--	13,223 53	Other expenses-----	13,063 25
Bonds sold-----	5,000 00	All other disbursements----	660 22
All other receipts-----	3,603 33	Balance, cash in office and bank-----	3,229 33
Total receipts-----	\$1,181,692 86	Total disbursements--	\$1,181,692 86

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 107—SACRAMENTO.

SACRAMENTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 724 J Street, Sacramento.

Incorporated August 26, 1874. Fiscal year ended February 28, 1926.

Officers—C. J. Mathews, President; A. Teichert, Vice President; Frank Hickman, Secretary; Seymour Brand, Downey and Dunn, Attorneys.

Directors—C. J. Mathews, A. Teichert, Frank Hickman, C. M. Hickman, D. S. Watkins, Wilbur F. Brand, Frank Newbert, L. T. Allee.

No. of series, none. No. of members and investors, 547. No. of shares, 7349.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$570,084 22	Installment shares, dues----	\$206,954 00
Arrearages on dues, interest, etc. -----	1,076 29	Installment shares, profits----	61,320 57
Cash in office and bank-----	17,249 20	Paid-up and prepaid shares, principal -----	280,230 00
Bonds owned-----	30,000 00	Paid-up and prepaid shares, dividends unpaid-----	8,406 90
		Advance payments-----	67 97
		Reserve and undivided profits -----	61,430 27
Total assets-----	\$618,409 71	Total liabilities-----	\$618,409 71

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$54,386 11	Loans on real estate, shares, etc. -----	\$19,505 00
Installment shares, dues---	64,052 00	Interest paid-----	4 75
Paid-up and prepaid shares, dues -----	10,000 00	Dues repaid, installment shares -----	93,136 00
Interest -----	48,216 46	Profits repaid, installment shares -----	9,509 47
Loans repaid-----	310,195 00	Paid-up and prepaid shares, capital -----	278,140 00
Real estate sold-----	396 01	Paid-up and prepaid shares, dividends -----	30,942 45
		Real estate acquired-----	2,189 72
		Bonds purchased-----	30,000 00
		Salaries -----	5,490 00
		Other expenses-----	1,078 99
		Balance, cash in office and bank -----	17,249 20
Total receipts-----	\$487,245 58	Total disbursements--	\$487,245 58

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.
Dues \$1 per share per month.
Dividend, last fiscal year, 6 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

SACRAMENTO GUARANTEE BUILDING-LOAN ASSOCIATION.

P. O. address, 724 J Street, Sacramento.

Incorporated March 4, 1924. Fiscal term ended December 31, 1925.

Officers—C. J. Mathews, President; A. Teichert, Vice President; Seymour, Brand, Downey and Dunn, Attorneys; Frank Hickman, Secretary.

Directors—C. J. Mathews, A. Teichert, Frank Hickman, C. M. Hickman, D. S. Watkins, Wilbur F. Brand, Frank Newbert, L. T. Allee.

No. of series, none. No. of members and investors, 968. No. of shares, 880.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$898,468 85	Guarantee stock, capital... -----	\$88,000 00
Arrearages on dues, interest, etc. -----	9,119 45	Guarantee stock, surplus reserve -----	5,500 00
Cash in office and bank -----	40,644 92	Investment certificates, principal -----	978,465 25
Furniture and fixtures -----	1,012 93	Investment certificates, interest unpaid -----	17,208 48
Bonds owned -----	165,543 07	Reserve and undivided profits -----	16,000 75
		Loans due and incomplete --	9,515 74
Total assets -----	\$1,114,789 22	Total liabilities -----	\$1,114,789 22
RECEIPTS FOR FISCAL TERM.		DISBURSEMENTS FOR FISCAL TERM.	
Balance from last report ---	\$19,306 78	Loans on real estate, shares, etc. -----	\$672,893 65
Guarantee stock -----	53,500 00	Interest paid -----	1,587 41
Investment certificates -----	641,891 86	Dividends on guarantee stock -----	6,327 53
Interest -----	60,910 88	Investment certificates, principal -----	90,599 09
Fees -----	829 00	Investment certificates, interest -----	30,731 20
Loans repaid -----	191,765 47	Bonds purchased -----	158,967 07
Bonds sold -----	37,963 34	Salaries -----	1,335 34
		Other expenses -----	2,928 21
		All other disbursements, office fixtures -----	152 91
		Balance, cash in office and bank -----	40,644 92
Total receipts -----	\$1,006,167 33	Total disbursements -----	\$1,006,167 33

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 109—SAN BERNARDINO.

GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 474 Court Street, San Bernardino.

Incorporated April 3, 1922. Fiscal year ended December 31, 1925.

Officers—W. S. Shepardson, President; A. G. Armstrong, Vice President; Howard Surr, Attorney; V. M. Pinkley, Secretary.

Directors—W. S. Shepardson, A. G. Armstrong, R. C. Harbison, F. M. Savage, F. E. Page, J. N. Baylis, M. E. Dimock, J. W. Catick, James Miller.

No. of series, none. No. of members and investors, 1421. No. of shares, 3964.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$757,847 47	Guarantee stock, capital---	\$65,125 00
Arrearages on dues, interest, etc.-----	655 18	Guarantee stock, surplus reserve-----	5,000 00
Cash in office and bank-----	16,064 27	Installment shares, dues---	61,220 08
Real estate, office building---	16,900 00	Installment shares, profits---	6,015 46
Furniture and fixtures-----	2,450 00	Investment certificates, principal-----	581,781 74
Advances, ledger accounts---	1,422 63	Investment certificates, interest unpaid-----	22,246 73
		Overdrafts and bills payable	15,000 00
		Reserve and undivided profits-----	10,955 13
		Loans due and incomplete---	21,284 23
		All other liabilities, interest accrued, etc.-----	6,711 18
Total assets-----	\$795,339 55	Total liabilities-----	\$795,339 55

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,601 84	Overdrafts and bills payable	\$37,000 00
Guarantee stock-----	12,375 00	Loans on real estate, shares, etc.-----	406,506 69
Installment shares, dues---	31,002 50	Interest paid-----	253 74
Investment certificates---	778,728 04	Dividends on guarantee stock-----	4,220 00
Interest-----	55,646 66	Dues repaid, installment shares-----	5,000 42
Fines-----	134 47	Profits repaid, installment shares-----	267 69
Fees-----	66 40	Investment certificates, principal-----	574,011 72
Loans repaid-----	149,155 54	Investment certificates, interest-----	29,884 99
Overdrafts and bills payable	29,000 00	Advances, ledger accounts---	2,017 42
Advances, ledger accounts---	1,614 50	Salaries-----	5,739 00
Rents-----	1,260 00	Taxes-----	963 64
All other receipts-----	41,359 99	Other expenses-----	1,994 25
		All other disbursements---	20,931 11
		Balance, cash in office and bank-----	16,064 27
Total receipts-----	\$1,104,944 94	Total disbursements---	\$1,104,944 94

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SANTA FE BUILDING AND LOAN ASSOCIATION.

P. O. address, 479 Fourth Street, San Bernardino.

Incorporated January 8, 1890. Fiscal year ended December 31, 1925.

Officers—H. H. Ham, President; W. R. McNeil, Vice President; J. Howard Surr, Attorney; O. C. Rogers, Secretary-Treasurer.

Directors—H. H. Ham, W. R. McNeil, John Anderson, Jr., Jas. E. Rich, Jonas S. Wood, O. D. Buzzell, R. A. Brydolf, F. E. Peachey, Grover Cooley.

No. of series, 11. No. of members and investors, 3555. No. of shares, 33,909.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$2,234,848 49	Installment shares, dues---	\$958,566 68
Arrearages on dues, interest, etc. -----	3,242 81	Installment shares, profits---	251,984 80
Cash in office and bank-----	61,788 72	Investment certificates, prin- cipal -----	994,575 00
Real estate, office building--	19,000 00	Reserve and undivided profits -----	65,983 01
Other real estate owned-----	765 50	Loans due and incomplete--	49,595 75
Bonds owned-----	1,059 72		
Total assets-----	\$2,320,705 24	Total liabilities-----	\$2,320,705 24

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$6,763 85	Overdrafts and bills payable	\$70,000 00
Installment shares, dues---	261,018 40	Loans on real estate, shares, etc. -----	914,551 01
Investment certificates-----	486,375 00	Interest paid-----	423 85
Interest -----	169,125 94	Dues repaid, installment shares -----	186,686 20
Fines -----	1,392 13	Profits repaid, installment shares -----	80,133 88
Fees -----	6,533 00	Investment certificates, prin- cipal -----	229,992 00
Loans repaid-----	644,821 06	Investment certificates, interest -----	50,525 96
Overdrafts and bills payable	60,000 00	Real estate acquired-----	19,051 90
Real estate sold-----	670 90	Bonds purchased-----	253 29
Bonds sold-----	64 67	Salaries -----	10,051 00
Rents -----	35 00	Taxes -----	2,891 48
All other receipts-----	80 95	Other expenses-----	5,060 93
		All other disbursements, office fixtures, etc.-----	5,470 68
		Balance, cash in office and bank -----	61,788 72
Total receipts-----	\$1,636,880 90	Total disbursements--	\$1,636,880 90

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 111—SAN DIEGO.

BAY CITY BUILDING AND LOAN ASSOCIATION.

P. O. address, Fourth and B Streets, San Diego.

Incorporated July 1, 1924. Fiscal year ended June 30, 1926.

Officers—John B. Starkey, President; J. F. Thomas, Vice President; Alonzo DeJessop, Vice President; Harold B. Starkey, Secretary and Treasurer; Gordon Gray, Attorney.

Directors—John B. Starkey, J. F. Thomas, Alonzo DeJessop, Gordon Gray, Milton F. Heller, Emil Klicka, James D. Forward, Albert H. Merrick, Harold B. Starkey.

No. of series, none. No. of members and investors, 1345. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,204,348 91	Guarantee stock, capital---	\$100,000 00
Cash in office and bank----	86,481 82	Guarantee stock, surplus reserve -----	2,705 35
Furniture and fixtures----	2,720 50	Investment certificates, prin- cipal -----	1,167,336 32
Advances, ledger accounts----	6,834 00	Investment certificates, interest unpaid-----	9,342 30
		Reserve and undivided profits -----	3,295 83
		Loans due and incomplete--	17,359 63
		All other liabilities-----	345 80
Total assets-----	\$1,300,385 23	Total liabilities-----	\$1,300,385 23

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$125,612 31	Overdrafts and bills payable	\$145,000 00
Guarantee stock-----	50,000 00	Loans on real estate, shares, etc. -----	1,203,903 72
Guarantee stock premium---	2,500 00	Interest paid-----	582 35
Investment certificates-----	1,255,637 98	Dividends on guarantee stock -----	1,199 00
Interest -----	46,944 36	Investment certificates, prin- cipal -----	350,645 79
Fines -----	149 95	Investment certificates, interest -----	31,559 60
Loans repaid-----	209,187 22	Advances, ledger accounts--	3,584 00
Overdrafts and bills payable	145,000 00	Bonds purchased-----	50,987 35
Advances, ledger accounts--	187 00	Salaries -----	5,968 45
Bonds sold-----	50,987 35	Taxes -----	227 73
All other receipts-----	881 27	Other expenses-----	6,341 62
		All other disbursements----	606 01
		Balance, cash in office and bank -----	86,481 82
Total receipts-----	\$1,887,087 44	Total disbursements--	\$1,887,087 44

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

COMMUNITY BUILDING AND LOAN ASSOCIATION.

P. O. address, B Street at Fourth, San Diego.

Incorporated March 25, 1920. Fiscal term 18 mos., ended June 30, 1926.

Officers—John B. Starkey, President; William R. Wheeler, Vice President, William Darby, Vice President; Harold B. Starkey, Secretary-Treasurer.

Directors—John B. Starkey, William R. Wheeler, William Darby, Harold B. Starkey, H. K. Rumbaugh, Richard T. Robinson, Jr., Jerry Sullivan, Lacey D. Jennings, Benjamin Elliott.

No. of series, none. No. of members and investors, 8706. No. of shares, 65,222.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$932,765 87	Guarantee stock, capital----	\$100,000 00
Cash in office and bank----	47,741 68	Guarantee stock, surplus reserve -----	5,000 00
Furniture and fixtures-----	5,649 72	Installment shares, dues----	787,514 54
Advances, ledger accounts--	14,375 71	Paid-up and prepaid shares, principal -----	1,600 00
		Investment certificates, principal -----	83,000 00
		Reserve and undivided profits -----	9,429 29
		Loans due and incomplete--	8,319 15
		All other liabilities-----	5,670 00
Total assets-----	\$1,000,532 98	Total liabilities-----	\$1,000,532 98

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report--	\$80,542 86	Loans on real estate, shares, etc. -----	\$1,509,308 73
Installment shares, dues----	2,975,055 13	Interest paid-----	7,061 23
Paid-up and prepaid shares, dues -----	6,000 00	Dividends on guarantee stock -----	7,500 00
Investment certificates-----	69,600 00	Dues repaid, installment shares -----	2,864,943 64
Interest -----	151,463 78	Profits repaid, installment shares -----	89,725 88
Fees -----	24,884 68	Paid-up and prepaid shares, capital -----	1,400 00
Loans repaid-----	1,334,204 27	Paid-up and prepaid shares, dividends -----	288 00
Advances, ledger accounts--	5,757 00	Investment certificates, principal -----	23,900 00
All other receipts-----	599 80	Investment certificates, interest -----	5,373 39
		Advances, ledger accounts--	30,253 11
		Salaries -----	6,352 31
		Taxes -----	1,139 70
		Other expenses -----	51,213 40
		All other disbursements, office fixtures, etc.-----	1,906 45
		Balance, cash in office and bank -----	47,741 68
Total receipts-----	\$4,648,107 52	Total disbursements--	\$4,648,107 52

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 113—SAN DIEGO.

SAN DIEGO BUILDING AND LOAN ASSOCIATION.

P. O. address, 940 Third Street, San Diego.

Incorporated July 14, 1885. Fiscal year ended June 30, 1926.

Officers—A. P. Johnson, Jr., President; S. I. Fox, Vice President; H. E. Anthony, Treasurer, E. E. Hubbell, Attorney; R. E. Hegg, Secretary.

Directors—A. P. Johnson, Jr., S. I. Fox, H. E. Anthony, N. Steinmetz, E. E. White, E. E. Hubbell, D. A. Deacon, F. A. Salmous, R. E. Hegg.

No. of series, 22. No. of members and investors, 1183. No. of shares, 10,132.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$911,045 00	Installment shares, dues----	\$334,296 00
Arrearages on dues, interest, etc.-----	1,136 90	Installment shares, profits----	63,283 39
Cash in office and bank----	6,412 85	Paid-up and prepaid shares, principal-----	188,400 00
Furniture and fixtures----	1,238 21	Paid-up and prepaid shares, dividends unpaid-----	4,733 74
		Investment certificates, principal-----	251,500 00
		Investment certificates, interest unpaid-----	7,065 01
		Advance payments-----	1,741 10
		Overdrafts and bills payable	6,500 00
		Reserve and undivided profits-----	27,116 08
		Loans due and incomplete----	34,995 64
		Sundry ledger accounts----	202 00
Total assets-----	\$919,832 96	Total liabilities-----	\$919,832 96

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$14,046 53	Overdrafts and bills payable	\$11,500 00
Installment shares, dues----	118,912 00	Loans on real estate, shares, etc.-----	445,180 78
Paid-up and prepaid shares, dues-----	125,000 00	Interest paid-----	33 83
Investment certificates----	106,100 00	Dues repaid, installment shares-----	68,377 00
Interest-----	54,345 92	Profits repaid, installment shares-----	11,351 38
Fines-----	277 40	Paid-up and prepaid shares, capital-----	30,000 00
Fees-----	4,174 30	Paid-up and prepaid shares, dividends-----	3,680 65
Loans repaid-----	192,325 00	Investment certificates, principal-----	39,300 00
Overdrafts and bills payable	18,000 00	Investment certificates, interest-----	7,216 60
Advances, ledger accounts--	1,173 85	Advances, ledger accounts--	1,120 85
		Salaries-----	5,615 00
		Taxes-----	574 40
		Other expenses-----	3,718 08
		All other disbursements----	273 58
		Balance, cash in office and bank-----	6,412 85
Total receipts-----	\$634,355 00	Total disbursements--	\$634,355 00

INSTALLMENT SHARES AND CERTIFICATES.		AGE, VALUE, AND WITHDRAWAL VALUE.			
Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value	
45-----	120	\$120 00	\$169 70	\$149 75	
47-----	108	108 00	147 27	132 07	
49-----	96	96 00	126 33	115 00	
51-----	84	84 00	106 70	98 52	
53-----	72	72 00	88 30	82 65	
55-----	60	60 00	71 07	67 37	
57-----	48	48 00	54 93	52 70	
59-----	36	36 00	39 80	38 62	
61-----	24	24 00	25 63	25 15	
63-----	12	12 00	12 38	12 27	

No. 114—SAN DIEGO.

SILVER GATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 343 Spreckels Theater Building, San Diego.

Incorporated May 22, 1890. Fiscal year ended May 31, 1926.

Officers—M. A. Graham, President; Frank A. Frye and V. Wankowski, Vice Presidents; Geo. D. Easton, Secretary-Treasurer.

Directors—M. A. Graham, Frank A. Frye, V. Wankowski, E. Strahlmann, Harry Clark, R. B. Thomas, J. F. Forward, Sr., R. E. Jenny, Geo. D. Easton.

No. of series, none. No. of members and investors, 592. No. of shares, 6345.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$662,392 49	Guarantee stock, capital--	\$50,000 00
Arrearages on dues, interest, etc.-----	7,585 88	Guarantee stock, surplus reserve-----	3,950 00
Cash in office and bank-----	16,792 53	Installment shares, dues--	245,031 00
Advances, ledger accounts--	64 50	Installment shares, profits--	53,906 57
		Investment certificates, principal-----	283,350 00
		Investment certificates, interest unpaid-----	6,481 88
		Advance payments-----	1,074 35
		Overdrafts and bills payable	25,000 00
		Reserve and undivided profits-----	1,152 39
		Loans due and incomplete--	12,038 40
		Sundry ledger accounts-----	174 64
		All other liabilities, unpaid dividends, etc.-----	4,676 17
Total assets-----	\$686,835 40	Total liabilities-----	\$686,835 40

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$8,859 32	Overdrafts and bills payable	\$71,500 00
Guarantee stock-----	20,000 00	Loans on real estate, shares, etc.-----	255,534 42
Guarantee stock premium---	2,000 00	Interest paid-----	435 85
Installment shares, dues---	71,431 00	Dividends on guarantee stock-----	3,750 00
Investment certificates-----	138,000 00	Dues repaid, installment shares-----	43,948 00
Interest-----	44,098 63	Profits repaid, installment shares-----	11,641 23
Fines-----	142 09	Investment certificates, principal-----	64,600 00
Fees-----	1,496 50	Investment certificates, interest-----	15,295 79
Loans repaid-----	107,099 92	Advances, ledger accounts--	21 69
Overdrafts and bills payable	96,500 00	Salaries-----	2,830 00
All other receipts-----	1,779 36	Taxes-----	496 87
		Other expenses-----	3,393 54
		All other disbursements---	1,166 90
		Balance, cash in office and bank-----	16,792 53
Total receipts-----	\$491,406 82	Total disbursements--	\$491,406 82

INSTALLMENT SHARES AND CERTIFICATES.**AGE, VALUE, AND WITHDRAWAL VALUE.**

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43-----	120	\$120 00	\$169 85	\$150 00
45-----	108	108 00	147 69	132 30
47-----	96	96 00	126 86	115 20
49-----	84	84 00	107 22	98 70
51-----	72	72 00	88 79	82 80
53-----	60	60 00	71 47	67 50
55-----	48	48 00	55 26	52 80
57-----	36	36 00	40 03	38 70
59-----	24	24 00	25 79	25 20
61-----	12	12 00	12 46	12 30

No. 115—SAN FRANCISCO.

BAY VIEW BUILDING AND LOAN ASSOCIATION.

P. O. address, 4749 Third Street, San Francisco.

Incorporated November 18, 1911. Fiscal year ended December 31, 1925.

Officers—James Allan, President; Carl Hansen, Vice President; Peter B. Stumpf, Secretary.

Directors—James Allan, Carl Hansen, Samuel Hansen, David W. Cronin, Alfred Bothe, Harry Esposto, Peter B. Stumpf.

No. of series, none. No. of members and investors, 542. No. of shares, 2469.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$554,393 28	Installment shares, dues---	\$36,514 00
Arrearages on dues, interest, etc. -----	5,372 01	Installment shares, profits---	4,082 07
Cash in office and bank----	1,818 19	Paid-up and prepaid shares, principal-----	123,800 00
Other real estate owned----	46,076 66	Paid-up and prepaid shares, dividends unpaid-----	4,203 85
Furniture and fixtures-----	662 85	Investment certificates, principal-----	271,561 99
Advances, ledger accounts----	6,653 35	Investment certificates, interest unpaid-----	40,581 29
Bonds owned-----	570 33	Overdrafts and bills payable	55,309 37
		Reserve and undivided profits-----	36,141 39
		Loans due and incomplete--	42,904 14
		Sundry ledger accounts----	270 22
		All other liabilities, accrued interest-----	178 35
Total assets-----	\$615,546 67	Total liabilities-----	\$615,546 67

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$776 33	Overdrafts and bills payable	\$71,500 00
Installment shares, dues-----	27,256 01	Loans on real estate, shares, etc.-----	249,100 38
Paid-up and prepaid shares, dues-----	11,700 00	Interest paid-----	781 27
Investment certificates-----	144,905 87	Dues repaid, installment shares-----	11,444 60
Interest-----	45,001 38	Profits repaid, installment shares-----	568 10
Fines-----	132 16	Paid-up and prepaid shares, capital-----	5,400 00
Fees-----	775 90	Investment certificates, principal-----	91,881 51
Loans repaid-----	162,746 11	Investment certificates, interest-----	6,269 48
Overdrafts and bills payable	62,500 00	Advances, ledger accounts--	13,558 11
Advances, ledger accounts--	13,578 91	Real estate acquired-----	12,049 28
Real estate sold-----	1,265 17	Salaries-----	4,470 00
Rents-----	712 68	Taxes-----	739 37
		Other expenses-----	1,107 38
		All other disbursements, office fixtures-----	662 85
		Balance, cash in office and bank-----	1,818 19
Total receipts-----	\$471,350 52	Total disbursements--	\$471,350 52

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 116—SAN FRANCISCO.

CALIFORNIA HOME BUILDING-LOAN COMPANY.

P. O. address, 206 Hearst Building, San Francisco.

Incorporated July 8, 1887. Fiscal year ended June 30, 1926.

Officers—P. B. Roberts, President; F. M. Parcels, Vice President; J. S. Hutchinson, Attorney; R. L. Handy, Secretary.

Directors—P. B. Roberts, F. M. Parcels, W. T. Hess, J. S. Hutchinson, R. L. Handy.

No. of series, none. No. of members and investors, 452. No. of shares, 1707.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,447,817 68	Guarantee stock, capital---	\$95,000 00
Cash in office and bank-----	9,634 46	Guarantee stock, surplus reserve-----	24,500 00
Other real estate owned-----	11,920 84	Installment shares, dues---	12,636 60
Furniture and fixtures-----	391 05	Installment shares, profits---	3,243 29
Advances, ledger accounts---	10,383 30	Paid-up and prepaid shares, principal-----	33,700 00
		Paid-up and prepaid shares, dividends unpaid-----	4,110 37
		Investment certificates, principal-----	1,141,340 80
		Investment certificates, interest unpaid-----	67,158 10
		Overdrafts and bills payable	54,685 11
		Reserve and undivided profits-----	21,825 62
		Loans due and incomplete---	17,697 44
		Sundry ledger accounts---	4,250 00
Total assets-----	\$1,480,147 33	Total liabilities-----	\$1,480,147 33
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$3,550 02	Overdrafts and bills payable	\$123,540 99
Guarantee stock-----	15,000 00	Loans on real estate, shares, etc.-----	674,338 37
Installment shares, dues---	12,287 40	Interest paid-----	4,851 48
Investment certificates-----	640,715 49	Dividends on guarantee stock-----	7,593 95
Interest-----	123,358 19	Dues repaid, installment shares-----	47,910 20
Premium-----	3,201 22	Profits repaid, installment shares-----	6,563 87
Fines-----	210 05	Paid-up and prepaid shares, capital-----	22,000 00
Loans repaid-----	454,947 22	Paid-up and prepaid shares, dividends-----	4,340 67
Overdrafts and bills payable	130,547 60	Investment certificates, principal-----	407,883 06
Advances, ledger accounts---	34,546 90	Investment certificates, interest-----	40,895 45
Real estate sold-----	1,527 29	Advances, ledger accounts---	35,901 46
		Real estate acquired-----	531 13
		Salaries-----	22,350 00
		Taxes-----	3,666 26
		Other expenses-----	7,684 83
		All other disbursements, office fixtures, etc.-----	205 20
		Balance, cash in office and bank-----	9,634 46
Total receipts-----	\$1,419,891 38	Total disbursements---	\$1,419 891 38

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 117—SAN FRANCISCO.

CALIFORNIA MUTUAL SAVINGS FUND LOAN AND BUILDING ASSOCIATION.

P. O. address, 56 Sansome Street, San Francisco.

Incorporated March 26, 1887. Fiscal year ended March 31, 1926.

Officers—Wm. Donald, President; S. C. Symon, Vice President; R. H. Cross, Attorney; Wm. E. Bouton, Secretary.

Directors—Wm. Donald, S. C. Symon, E. A. Leigh, W. S. Upham, R. Rice, G. Turner, W. M. Symon, W. R. Carswell, Wm. E. Bouton.

No. of series, 40. No. of members and investors, 239. No. of shares, 3826.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$322,915 08	Installment shares, dues...	\$82,623 97
Arrearages on dues, interest, etc.	1,479 48	Installment shares, profits...	21,023 92
Cash in office and bank.....	1,157 67	Paid-up and prepaid shares, principal	81,918 02
Other real estate owned.....	245 00	Advance payments.....	1,069 00
Advances, ledger accounts....	623 48	Overdrafts and bills payable	78,400 00
Bonds and certificates.....	10,000 00	Reserve and undivided profits	15,785 80
		Loans due and incomplete...	55,600 00
Total assets.....	\$336,420 71	Total liabilities.....	\$336,420 71

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$964 69	Overdrafts and bills payable	\$29,148 04
Installment shares, dues....	21,887 52	Loans on real estate, shares, etc.	102,875 00
Paid-up and prepaid shares, dues	19,918 80	Interest paid.....	3,669 23
Interest	19,657 58	Dues repaid, installment shares	18,344 50
Fines	8 34	Profits repaid, installment shares	6,917 26
Fees	204 80	Paid-up and prepaid shares, capital	13,550 91
Loans repaid.....	66,456 59	Paid-up and prepaid shares, dividends	4,640 38
Overdrafts and bills payable	64,500 00	Advances, ledger accounts...	736 91
Advances, ledger accounts...	606 05	Real estate.....	165 00
		Bonds and certificates.....	10,000 00
		Salaries	2,237 50
		Taxes	208 29
		Other expenses.....	553 68
		Balance, cash in office and bank	1,157 67
Total receipts.....	\$194,204 37	Total disbursements...	\$194,204 37

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
67.....	120	\$120 00	\$173 23	
71.....	108	108 00	150 24	Dues plus
75.....	96	96 00	128 81	
79.....	84	84 00	108 69	profits as
83.....	72	72 00	89 65	
87.....	60	60 00	71 85	per by-laws
91.....	48	48 00	55 32	
95.....	36	36 00	40 03	
99.....	24	24 00	25 78	
103.....	12	12 00	12 46	

CITIZENS BUILDING AND LOAN ASSOCIATION.

P. O. address, 165 Sutter Street, San Francisco.

Incorporated January 14, 1885. Fiscal year ended February 11, 1926.

Officers—Thomas M. Gardiner, President; Geo. T. Marsh, Vice President; A. A. Rosenshine, Attorney; Fremont Wood, Secretary.

Directors—Thomas M. Gardiner, Geo. T. Marsh, Colbert Coldwell, Milton D. Eisner, F. M. Greenwood, Geo. F. Lyon, Geo. M. Mitchell, Chas. Schlessinger, Fremont Wood.

No. of series, 45. No. of members and investors, 1252. No. of shares, 16,392.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$867,342 58	Installment shares, dues.---	\$403,836 30
Arrearages on dues, interest, etc. -----	6,852 59	Installment shares, profits.---	97,917 65
Cash in office and bank.---	1,000 00	Paid-up and prepaid shares, principal -----	95,850 85
Other real estate owned.---	1,061 50	Investment certificates, principal -----	202,386 41
Furniture and fixtures.---	268 50	Advance payments.-----	712 40
Advances, ledger accounts.---	841 57	Overdrafts and bills payable	10,216 43
		Reserve and undivided profits -----	27,476 22
		Loans due and incomplete.---	38,127 76
		Sundry ledger accounts.---	842 72
Total assets.-----	\$877,366 74	Total liabilities -----	\$877,366 74

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report.---	\$14,281 91	Overdrafts and bills payable	\$90,500 00
Installment shares, dues.---	119,823 80	Loans on real estate, shares, etc. -----	384,302 21
Paid-up and prepaid shares, dues -----	32,200 00	Interest paid.-----	1,018 93
Investment certificates.---	119,776 82	Dues repaid, installment shares -----	70,458 40
Interest -----	61,973 77	Profits repaid, installment shares -----	22,628 40
Fines -----	474 40	Paid-up and prepaid shares, capital -----	9,544 95
Fees -----	1,286 70	Investment certificates, principal -----	119,325 59
Loans repaid -----	246,669 57	Advances, ledger accounts.---	2,168 26
Overdrafts and bills payable	104,216 43	Real estate acquired.-----	4,031 69
Advances, ledger accounts.---	5,426 20	Salaries -----	5,810 00
Real estate sold.-----	9,065 10	Other expenses -----	8,742 56
All other receipts.-----	4,336 29	Balance, cash in office and bank -----	1,000 00
Total receipts.-----	\$719,530 99	Total disbursements.---	\$719,530 99

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
124	120	\$120 00	\$172 40	\$167 16
128	108	108 00	149 72	145 54
132	96	96 00	128 23	123 39
136	84	84 00	108 38	104 72
140	72	72 00	90 00	86 40
144	60	60 00	72 50	70 00
148	48	48 00	56 03	54 42
152	36	36 00	40 51	30 38
156	24	24 00	25 95	25 47
160	12	12 00	12 47	12 35

No. 119—SAN FRANCISCO.

EMPIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 56 Sansome Street, San Francisco.

Incorporated August 24, 1889. Fiscal term ended June 30, 1926.

Officers—Louis Muller, President; Leon Greenbaum, Vice President; Milton Marks, Attorney; William E. Bouton, Secretary.

Directors—Louis Muller, Leon Greenbaum, C. F. Libby, Milton Marks, Ludwig Ubbe, B. R. Saunders, L. C. Muller, J. H. Rosenbaum, Wm. E. Bouton.

No. of series, 34. No. of members and investors, 192. No. of shares, 1050.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$141,492 47	Installment shares, dues....	\$48,036 60
Arrearages on dues, interest, etc.-----	770 56	Installment shares, profits....	12,872 96
Cash in office and bank....	890 52	Paid-up and prepaid shares, principal.....	39,350 00
Advances, ledger accounts....	315 74	Paid-up and prepaid shares, dividends unpaid.....	687 90
		Advance payments.....	105 00
		Overdrafts and bills payable	32,000 00
		Reserve and undivided profits.....	8,361 83
		Loans due and incomplete....	1,875 00
		Sundry ledger accounts.....	25 00
		All other liabilities.....	155 00
Total assets.....	\$143,469 29	Total liabilities.....	\$143,469 29

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report....	\$622 13	Overdrafts and bills payable	\$16,500 00
Installment shares, dues....	9,513 70	Loans on real estate, shares etc.-----	48,133 10
Paid-up and prepaid shares, dues.....	12,100 00	Interest paid.....	1,532 35
Interest.....	8,852 48	Dues repaid, installment shares.....	4,985 75
Fines.....	129 28	Profits repaid, installment shares.....	1,159 08
Fees.....	20 00	Paid-up and prepaid shares, capital.....	2,000 00
Loans repaid.....	27,480 46	Paid-up and prepaid shares, dividends.....	1,064 07
Overdrafts and bills payable	19,500 00	Advances, ledger accounts....	355 00
Advances, ledger accounts....	294 20	Salaries.....	1,262 50
		Taxes.....	56 83
		Other expenses.....	-573 05
		Balance, cash in office and bank.....	890 52
Total receipts.....	\$78,512 25	Total disbursements....	\$78,512 25

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
45.....	127	\$127 00	\$187 28	Dues plus
50.....	112	112 00	158 87	
54.....	100	100 00	137 25	
60.....	82	82 00	107 11	profits as
63.....	73	73 00	92 89	per by-laws
68.....	58	58 00	70 55	
72.....	46	46 00	53 89	
76.....	34	34 00	38 31	
80.....	22	22 00	23 80	
84.....	10	10 00	10 38	

EUREKA BUILDING AND LOAN ASSOCIATION.

P. O. address, 56 Sansome Street, San Francisco.

Incorporated November 3, 1890. Fiscal term ended June 30, 1926.

Officers—Arnold Foster, President; Jos. H. Congdon, Vice President; William H. Metson, Attorney; William E. Bouton, Secretary.

Directors—Arnold Foster, Jos. H. Congdon, Jacob Levy, J. P. Neppert, T. C. Hunter, Eugene Essner, F. C. Kobely, J. F. McLean, Wm. E. Bouton.

No. of series, 28. No. of members and investors, 444. No. of shares, 4254.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$260,845 28	Installment shares, dues.---	\$121,532 10
Arrearages on dues, interest, etc.-----	1,313 36	Installment shares, profits.---	28,501 10
Cash in office and bank.---	2,541 88	Paid-up and prepaid shares, principal-----	71,000 00
Advances, ledger accounts.---	442 50	Paid-up and prepaid shares, dividends unpaid-----	709 50
		Advance payments-----	1,057 31
		Overdrafts and bills payable-----	15,300 00
		Reserve and undivided profits-----	12,062 76
		Loans due and incomplete.---	14,750 00
		Sundry ledger accounts.---	77 25
		All other liabilities, accrued interest-----	153 00
Total assets-----	\$265,143 02	Total liabilities-----	\$265,143 02

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$544 08	Overdrafts and bills payable	\$16,000 00
Installment shares, dues.---	18,865 68	Loans on real estate, shares, etc.-----	80,400 00
Paid-up and prepaid shares, dues-----	3,300 00	Interest paid-----	571 08
Interest-----	12,912 97	Dues repaid, installment shares-----	11,472 50
Fines-----	90 53	Profits repaid, installment shares-----	3,066 39
Fees-----	68 20	Paid-up and prepaid shares, capital-----	200 00
Loans repaid-----	70,809 89	Paid-up and prepaid shares, dividends-----	2,068 51
Overdrafts and bills payable	11,000 00	Advances, ledger accounts.---	1,041 57
Advances, ledger accounts.---	1,978 84	Salaries-----	1,650 00
		Taxes-----	116 45
		Other expenses-----	441 81
		Balance, cash in office and bank-----	2,541 88
Total receipts-----	\$119,570 19	Total disbursements--	\$119,570 19

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
46-----	128	\$128 00	\$187 07	
48-----	92	92 00	121 25	Dues plus
55-----	74	74 00	92 51	
59-----	59	59 00	70 54	profits as
63-----	47	47 00	54 23	
67-----	35	35 00	39 01	per by-laws
71-----	23	23 00	24 78	
75-----	11	11 00	11 48	

No. 121—SAN FRANCISCO.

FIDELITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 56 Sansome Street, San Francisco.

Incorporated March 19, 1887. Fiscal year ended March 31, 1926.

Officers—Wm. A. Barlage, President; Jas. W. Harris, Vice President; Milton Marks, Attorney; Wm. E. Bouton, Secretary.

Directors—Wm. A. Barlage, Jas. W. Harris, Earl T. Riley, Geo. H. Wilson, Fred Boeken, Chas. Rudolph, Roy Block, C. J. Scheppeler.

No. of series, 43. No. of members and investors, 475. No. of shares, 8046.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$577,085 83	Installment shares, dues....	\$190,043 85
Arrearages on dues, interest, etc.	3,574 72	Installment shares, profits....	51,867 15
Cash in office and bank....	117 88	Paid-up and prepaid shares, principal	128,691 96
Other real estate owned....	1,270 30	Advance payments.....	896 33
Advances, ledger accounts....	910 94	Overdrafts and bills payable	103,500 00
		Reserve and undivided profits	34,937 38
		Loans due and incomplete..	73,023 00
Total assets.....	\$582,959 67	Total liabilities.....	\$582,959 67

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report...	\$5,818 22	Overdrafts and bills payable	\$105,000 00
Installment shares, dues....	52,040 96	Loans on real estate, shares, etc.	190,297 00
Paid-up and prepaid shares, dues	67,134 46	Interest paid.....	6,884 60
Interest	37,897 61	Dues repaid, installment shares	23,660 40
Fines	836 45	Profits repaid, installment shares	10,445 31
Fees	225 30	Paid-up and prepaid shares, capital	15,540 80
Loans repaid.....	126,506 00	Paid-up and prepaid shares, dividends	5,926 22
Overdrafts and bills payable	72,500 00	Advances, ledger accounts...	4,307 05
Advances, ledger accounts....	4,235 53	Salaries	3,925 00
Rents	23 50	Taxes	347 42
		Other expenses.....	766 44
		Balance, cash in office and bank	117 88
Total receipts.....	\$367,218 12	Total disbursements...	\$367,218 12

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
63	120	\$120 00	\$180 81	Dues plus
67	108	108 00	157 12	
71	96	96 00	134 68	
75	84	84 00	113 48	profits as
79	72	72 00	93 54	
83	60	60 00	74 83	per by-laws
87	48	48 00	57 38	
91	36	36 00	41 24	
95	24	24 00	26 19	
99	12	12 00	12 55	

FRANKLIN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 995 Market Street, San Francisco.

Incorporated October 28, 1906. Fiscal year ended December 31, 1925.

Officers—Otto F. E. Burmeister, President; F. P. Rathjens, George Braun, Vice Presidents; B. Fedde, Secretary.

Directors—Otto F. E. Burmeister, F. P. Rathjens, Geo. Braun, Adolf Becker, F. G. Eickhorst, H. Eggeling, Chas. Schlessinger, Chas. J. Vath, Wm. Wertsch.

No. of series, none. No. of members and investors, 650. No. of shares, 11,479.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$390,053 37	Installment shares, dues....	\$322,195 63
Arrearages on dues, interest, etc.-----	2,436 38	Installment shares, profits....	35,989 30
Cash in office and bank.....	9,928 63	Advance payments.....	77 15
Furniture and fixtures.....	1 00	Reserve and undivided profits.....	15,687 00
Advances, ledger accounts....	254 70	Loans due and incomplete....	28,725 00
Total assets.....	\$402,674 08	Total liabilities.....	\$402,674 08

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$15,381 07	Overdrafts and bills payable	\$15,000 00
Installment shares, dues....	74,371 70	Loans on real estate, shares, etc.-----	104,187 00
Interest.....	25,423 63	Interest paid.....	83 17
Fees.....	323 41	Dues repaid, installment shares.....	69,293 48
Loans repaid.....	85,528 38	Profits repaid, installment shares.....	13,344 60
Overdrafts and bills payable	15,000 00	Advances, ledger accounts....	2,627 89
Advances, ledger accounts....	2,436 69	Salaries.....	4,103 00
Rents.....	120 00	Taxes.....	355 61
All other receipts, refund revenue taxes.....	2,094 00	Other expenses.....	1,755 50
Total receipts.....	\$220,678 88	Balance, cash in office and bank.....	9,928 63
		Total disbursements....	\$220,678 88

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Book value, dues plus dividend.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 123—SAN FRANCISCO.

GLOBE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1203 Merchants Exchange Building, San Francisco.

Incorporated March 30, 1898. Fiscal year ended March 31, 1926.

Officers—Frank Otis, President; Joseph Nash, Vice President; Oliver Ellsworth, Attorney; R. F. Cassidy, Secretary.

Directors—Frank Otis, Joseph Nash, Frederick Birdsall, Oliver Ellsworth, W. D. Littleton, M. R. Dempster, Edwin M. Otis, Thos. R. Paterson, R. F. Cassidy.

No. of series, 18. No. of members and investors, 155. No. of shares, 5836.

ASSETS.

Loans on real estate, shares, etc.-----	\$320,925 24
Arrearages on dues, interest, etc.-----	758 45
Cash in office and bank----	1,736 49

Total assets----- \$323,420 18

LIABILITIES.

Installment shares, dues----	\$42,270 30
Installment shares, profits----	10,997 14
Paid-up and prepaid shares, principal-----	64,200 00
Paid-up and prepaid shares, dividends unpaid-----	2,568 00
Investment certificates, principal-----	144,100 00
Advance payments-----	1,501 50
Overdrafts and bills payable	39,000 00
Reserve and undivided profits-----	14,953 57
Loans due and incomplete----	3,313 87
Sundry ledger accounts----	1 00
All other liabilities, interest in arrears-----	514 80

Total liabilities----- \$323,420 18

RECEIPTS FOR FISCAL YEAR.

Balance from last report----	\$790 70
Installment shares, dues----	11,425 90
Investment certificates-----	101,915 46
Interest-----	23,820 26
Premiums, bonus-----	562 75
Fees-----	47 90
Loans repaid-----	62,134 72
Overdrafts and bills payable	64,000 00
Advances, ledger accounts--	1,844 00
All other receipts-----	58 06

Total receipts----- \$266,599 75

DISBURSEMENTS FOR FISCAL YEAR.

Overdrafts and bills payable	\$59,000 00
Loans on real estate, shares, etc.-----	69,739 41
Interest paid-----	1,356 08
Dues repaid, installment shares-----	9,243 15
Profits repaid, installment shares-----	4,880 09
Paid-up and prepaid shares, dividends-----	5,136 00
Investment certificates, principal-----	100,515 46
Investment certificates, interest-----	9,590 88
Advances, ledger accounts--	1,715 00
Salaries-----	2,412 50
Taxes-----	230 00
Other expenses-----	1,044 69
Balance, cash in office and bank-----	1,736 49

Total disbursements-- \$266,599 75

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
53-----	96	\$48 00	\$66 48	\$62 68
55-----	84	42 00	55 98	52 62
58-----	66	33 00	41 37	38 89
59-----	60	30 00	36 86	34 65
61-----	48	24 00	28 27	26 57
63-----	36	18 00	20 35	19 12
65-----	24	12 00	13 03	12 51
67-----	12	6 00	6 26	6 15

No. 124—SAN FRANCISCO.

HOME MUTUAL DEPOSIT-LOAN COMPANY.

P. O. address, 282 Bush Street, San Francisco.

Incorporated December 2, 1885. Fiscal year ended December 31, 1925.

Officers—Geo. Mitchell, President; Geo. F. Lyon, F. M. Greenwood, Vice Presidents; Milo R. Robbins, Attorney; Chas. G. Hinds, Secretary.

Directors—Geo. M. Mitchell, Geo. F. Lyon, F. M. Greenwood, J. Dimmer, Chas. P. West, John Henderson, Milo R. Robbins, Chas. G. Hinds, Frank A. Wilkie.

No. of series, none. No. of members and investors, 1291. No. of shares, 2987.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,091,833 35	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc. -----	936 65	Guarantee stock, surplus reserve -----	14,700 00
Cash in office and bank----	15,885 80	Installment shares, dues----	109,406 40
Other real estate owned----	3,598 49	Installment shares, profits----	22,175 96
Furniture and fixtures-----	1,420 28	Paid-up and prepaid shares, principal -----	118,800 00
Advances, ledger accounts----	422 28	Paid-up and prepaid shares, dividends unpaid-----	7,782 00
Other assets-----	68 88	Investment certificates, principal -----	608,844 82
		Investment certificates, interest unpaid-----	265 50
		Advance payments-----	881 17
		Reserve and undivided profits -----	2,233 02
		Loans due and incomplete--	128,880 86
		All other liabilities-----	196 00
Total assets-----	\$1,114,165 73	Total liabilities-----	\$1,114,165 73
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$14,731 18	Overdrafts and bills payable	\$63,000 00
Installment shares, dues----	36,501 03	Loans on real estate, shares, etc. -----	465,855 00
Paid-up and prepaid shares, dues -----	36,900 00	Interest paid-----	321 76
Investment certificates-----	534,452 13	Dividends on guarantee stock -----	12,000 00
Interest -----	69,773 59	Dues repaid, installment shares -----	15,236 58
Fees -----	5,569 75	Profits repaid, installment shares -----	4,372 80
Loans repaid-----	217,066 96	Paid-up and prepaid shares, capital -----	27,500 00
Overdrafts and bills payable	30,000 00	Paid-up and prepaid shares, dividends -----	6,750 50
Advances, ledger accounts----	7,061 13	Investment certificates, principal -----	308,421 46
Real estate sold-----	1,929 21	Investment certificates, interest -----	4,173 71
Bonds sold-----	54,225 48	Advances, ledger accounts----	7,121 30
Rents -----	1,179 00	Real estate acquired-----	5,527 70
All other receipts-----	35 18	Bonds purchased-----	54,225 48
		Salaries -----	4,535 00
		Taxes -----	2,766 38
		Other expenses-----	11,385 57
		All other disbursements, office fixtures-----	345 60
		Balance, cash in office and bank -----	15,885 80
Total receipts-----	\$1,009,424 64	Total disbursements--	\$1,009,424 64

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 125—SAN FRANCISCO.

INDUSTRIAL BUILDING-LOAN ASSOCIATION

P. O. address, 559 Monadnock Building, San Francisco.

Incorporated February 25, 1925. Fiscal term ended December 31, 1925.

Officers—W. H. Hendricks, President; Constant Meese, Vice President; A. J. DeLemare, Secretary.

Directors—W. H. Hendricks, Constant Meese, A. J. DeLemare, W. H. Snedaker, E. B. Jennings.

No. of series, none. No. of members and investors, 179. No. of shares, 653.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$14,533 19	Guarantee stock, capital----	\$15,400 00
Cash in office and bank----	4,367 75	Installment shares, dues----	1,301 80
Furniture and fixtures-----	17 00	Investment certificates, principal-----	1,946 81
Advances, ledger accounts----	11 50	Investment certificates, interest unpaid-----	23 67
		Reserve and undivided profits-----	217 16
		Sundry ledger accounts----	40 00
Total assets-----	\$18,929 44	Total liabilities-----	\$18,929 44

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$15,400 00	Overdrafts and bills payable	\$500 00
Guarantee stock premium--	770 00	Loans on real estate, shares, etc.-----	14,932 00
Installment shares, dues---	1,287 55	Interest paid-----	2 92
Investment certificates----	1,951 45	Investment certificates, principal-----	8 50
Interest-----	627 42	Advances, ledger accounts--	367 43
Fees-----	465 30	Salaries-----	255 00
Loans repaid-----	466 81	Taxes-----	8 00
Overdrafts and bills payable	500 00	Other expenses-----	968 23
Advances, ledger accounts--	126 59	All other disbursements, refunds, etc.-----	233 88
All other receipts-----	48 59	Balance, cash in office and bank-----	4,367 75
Total receipts-----	\$21,643 71	Total disbursements--	\$21,643 71

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

MECHANICS BUILDING AND LOAN ASSOCIATION.

P. O. address, 56 Sansome Street, San Francisco.

Incorporated January 6, 1891. Fiscal year ended December 31, 1925.

Officers—J. P. Fraser, President; E. Peabody, Vice President; Milton Marks, Attorney; Wm. E. Bouton, Secretary.

Directors—J. P. Fraser, E. Peabody, E. Schwerin, E. Martinoni, R. J. Thompson, L. R. Podesta, T. K. Stateler, F. Fillmore, S. E. Benko.

No. of series, 39. No. of members and investors, 165. No. of shares, 1536.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$114,606 90	Installment shares, dues----	\$43,480 61
Arrearages on dues, interest, etc. -----	395 02	Installment shares, profits----	12,699 65
Cash in office and bank-----	1,039 72	Paid-up and prepaid shares, principal -----	23,500 00
Advances, ledger accounts--	45 00	Advance payments-----	62 18
		Overdrafts and bills payable	22,500 00
		Reserve and undivided profits -----	8,300 09
		Loans due and incomplete--	5,250 00
		All other liabilities, special reserve -----	285 11
Total assets-----	\$116,086 64	Total liabilities-----	\$116,086 64

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,496 23	Overdrafts and bills payable	\$15,200 00
Installment shares, dues---	9,744 01	Loans on real estate, shares, etc. -----	41,560 00
Paid-up and prepaid shares, dues -----	7,900 00	Interest paid-----	1,206 31
Interest -----	8,151 75	Dues repaid, installment shares -----	6,960 80
Fines -----	22 77	Profits repaid, installment shares -----	2,349 42
Fees -----	33 60	Paid-up and prepaid shares, capital -----	3,000 00
Loans repaid-----	31,752 74	Paid-up and prepaid shares, dividends -----	1,543 05
Overdrafts and bills payable	11,700 00	Advances, ledger accounts--	314 90
Advances, ledger accounts--	288 89	Salaries -----	1,290 00
		Taxes -----	71 00
		Other expenses-----	492 29
		All other disbursements, suspense -----	62 50
		Balance, cash in office and bank -----	1,039 72
Total receipts-----	\$75,089 99	Total disbursements--	\$75,089 99

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
56-----	120	\$120 00	\$172 88	Dues plus
60-----	108	108 00	150 72	
64-----	96	96 00	129 65	
68-----	84	84 00	100 66	profits as
72-----	72	72 00	90 76	per by-laws
75-----	60	60 00	72 93	
79-----	48	48 00	56 20	
83-----	36	36 00	40 54	
87-----	24	24 00	25 92	
91-----	12	12 00	12 48	

No. 127—SAN FRANCISCO.

METROPOLITAN GUARANTEE BUILDING-LOAN ASSOCIATION.

P. O. address, 915 Mission Street, San Francisco.

Incorporated December 18, 1924. Fiscal term ended December 31, 1925.

Officers—Harvey M. Toy, President; D. C. Watson, C. M. Wooster, Vice Presidents; Geo. S. Walker, Secretary.

Directors—Harvey M. Toy, Geo. S. Walker, C. M. Wooster, D. C. Watson, Ben W. Reed, Thos. M. Gardiner, W. E. Bouton, H. S. Thomson, S. C. Symon, B. Grant Taylor, C. L. Dennis, B. Katschinski, L. H. Burnett, Dr. A. T. Noe, Walter M. Wells, Wilfred G. Metson, J. H. Roberts.

No. of series, none. No. of members and investors, 194. No. of shares, 545.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$124,287 04	Guarantee stock, capital---	\$54,503 88
Arrearages on dues, interest, etc. -----	1,753 51	Guarantee stock, surplus reserve -----	375 00
Cash in office and bank----	11,733 53	Investment certificates, principal -----	46,737 08
Furniture and fixtures----	2,400 28	Investment certificates, interest unpaid-----	84 15
		Overdrafts and bills payable	15,000 00
		Reserve and undivided profits -----	1,160 41
		Loans due and incomplete--	19,803 50
		All other liabilities, unpaid dividends -----	2,510 34
Total assets-----	\$140,174 36	Total liabilities-----	\$140,174 36

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$54,503 88	Loans on real estate, shares, etc. -----	\$114,003 85
Guarantee stock premium--	375 00	Interest paid-----	188 23
Investment certificates----	53,267 58	Investment certificates, principal -----	6,530 50
Interest -----	3,907 57	Investment certificates, interest -----	1,079 50
Premiums -----	7,835 00	Salaries -----	5,000 00
Fines -----	7 98	Taxes -----	94 10
Fees -----	4,369 09	Other expenses-----	7,756 42
Loans repaid-----	9,520 31	All other disbursements, office fixtures-----	2,400 28
Overdrafts and bills payable	15,000 00	Balance, cash in office and bank -----	11,733 53
Total receipts-----	\$148,786 41	Total disbursements--	\$148,786 41

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

MISSION BUILDING AND LOAN ASSOCIATION.

P. O. address, 2533 Mission Street, San Francisco.

Incorporated October 25, 1923. Fiscal year ended December 31, 1925.

Officers—F. S. Pyle, President; John Sunnicliffe, Vice President; R. L. Husted, Attorney; W. G. McDiarmid, Secretary-Treasurer.

Directors—F. S. Pyle, John Sunnicliffe, R. L. Husted, I. R. Lunt, R. W. Jenkins, E. J. McEvoy, W. G. McDiarmid.

No. of series, none. No. of members and investors, 624. No. of shares, 541.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$74,388 17	Guarantee stock, capital---	\$28,875 00
Cash in office and bank----	4,944 85	Installment shares, dues----	1,787 49
Furniture and fixtures-----	1,593 16	Installment shares, profits---	128 63
Advances, ledger accounts---	859 85	Investment certificates, principal-----	36,782 37
Other assets-----	1,690 06	Investment certificates, interest unpaid-----	1,559 48
		Overdrafts and bills payable-----	8,000 00
		Reserve and undivided profits-----	739 12
		Loans due and incomplete---	5,437 50
		Sundry ledger accounts-----	166 50
Total assets-----	\$83,476 09	Total liabilities-----	\$83,476 09

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,617 30	Loans on real estate, shares, etc.-----	\$68,356 86
Guarantee stock-----	3,700 00	Interest paid-----	220 00
Installment shares, dues----	1,111 89	Dividends on guarantee stock-----	2,170 00
Investment certificates-----	42,281 72	Investment certificates, principal-----	17,725 08
Interest-----	4,339 41	Advances, ledger accounts---	578 33
Premiums-----	1,490 00	Salaries-----	986 50
Fees-----	2,588 20	Taxes-----	71 74
Loans repaid-----	33,098 71	Other expenses-----	2,645 55
Overdrafts and bills payable-----	8,000 00	All other disbursements, office fixtures, etc.-----	1,801 27
Advances, ledger accounts---	166 50	Balance, cash in office and bank-----	4,944 85
All other receipts-----	106 45		
Total receipts-----	\$99,500 18	Total disbursements--	\$99,500 18

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 129—SAN FRANCISCO.

NORTHERN CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 664 Mills Building, San Francisco.

Incorporated October 6, 1911. Fiscal year ended December 31, 1925.

Officers—S. C. Symon, President; Wm. Muir and D. W. Johnston, Vice Presidents;
R. H. Cross, Attorney; Wm. E. Bouton, Secretary.

Directors—S. C. Symon, Wm. Muir, D. W. Johnston, Wm. E. Bouton, J. B. Symon,
F. C. Turner, W. R. Carswell.

No. of series, none. No. of members and investors, 532. No. of shares, 879L.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$660,700 50	Guarantee stock, capital---	\$50,000 00
Arrearages on dues, interest, etc. -----	1,042 28	Guarantee stock, surplus reserve -----	6,550 00
Cash in office and bank---	8,731 16	Installment shares, dues---	20,879 41
Furniture and fixtures-----	1,561 50	Installment shares, profits---	1,614 25
Bonds owned-----	2,000 00	Investment certificates, prin- cipal -----	388,223 18
		Investment certificates, interest unpaid-----	22,429 03
		Overdrafts and bills payable	133,000 00
		Reserve and undivided profits -----	3,687 98
		Loans due and incomplete--	46,333 78
		Sundry ledger accounts---	275 53
		All other liabilities, uncol- lected interest-----	1,042 28
Total assets-----	\$674,035 44	Total liabilities-----	\$674,035 44

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,252 65	Overdrafts and bills payable	\$217,500 00
Installment shares, dues---	14,425 91	Loans on real estate, shares, etc. -----	357,247 40
Investment certificates---	305,597 26	Interest paid-----	3,663 30
Interest -----	41,571 82	Dividends on guarantee stock -----	3,750 00
Fines -----	159 90	Dues repaid, installment shares -----	6,083 76
Fees -----	2,422 24	Profits repaid, installment shares -----	230 32
Loans repaid-----	142,146 66	Investment certificates, prin- cipal -----	195,240 49
Overdrafts and bills payable	319,500 00	Investment certificates, interest -----	7,739 55
Advances, ledger accounts--	4,597 49	Advances, ledger accounts--	17,648 92
All other receipts-----	1,201 35	Salaries -----	5,538 50
		Taxes -----	630 45
		Other expenses -----	6,713 30
		All other disbursements---	3,158 13
		Balance, cash in office and bank -----	8,731 16
Total receipts-----	\$833,875 28	Total disbursements--	\$833,875 28

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.
Dues 50 cents per share per month.
Dividend, last fiscal year, 6 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

OCCIDENTAL LOAN ASSOCIATION.

P. O. address, 1150 Divisadero Street, San Francisco.

Incorporated August 26, 1885. Fiscal term ended June 30, 1926.

Officers—S. Campbell, President; H. Dederky, Jr., Vice President; P. N. Williams, Manager; Leon E. Morris, Secretary and Attorney.

Directors—S. Campbell, H. Dederky, Jr., P. N. Williams, F. R. Dann, J. A. Wallacker, H. L. Gunzburger, M. M. Williams.

No. of series, 15.

No. of members and investors, 94.

No. of shares, 474.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc -----	\$109,434 70	Guarantee stock, capital----	\$20,000 00
Arrearages on dues, interest, etc. -----	760 32	Installment shares, dues----	26,450 00
Cash in office and bank----	3,959 90	Installment shares, profits----	7,680 48
Other real estate owned----	1,090 18	Paid-up and prepaid shares, matured -----	35,080 00
Advances, ledger accounts	4,667 89	Overdrafts and bills payable	7,000 00
		Reserve and undivided profits -----	14,519 53
		Loans due and incomplete--	43 42
		All other liabilities, real estate suspense-----	9,139 56
Total assets-----	\$119,912 99	Total liabilities-----	\$119,912 99

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$6,847 59	Overdrafts and bills payable	\$5,073 80
Installment shares, dues---	5,300 00	Loans on real estate, shares, etc. -----	25,954 56
Interest -----	10,866 46	Interest paid-----	2,146 37
Premiums -----	968 37	Dues repaid, installment shares -----	10,576 00
Fees -----	2 70	Profits repaid, installment shares -----	3,968 15
Loans repaid-----	21,630 66	Paid-up and prepaid shares, capital -----	2,009 62
Overdrafts and bills payable	12,073 80	Advances, ledger accounts--	3,365 29
Advances, ledger accounts--	3,118 03	Real estate acquired-----	100 00
Real estate sold-----	340 00	Salaries -----	3,000 00
		Taxes -----	14 83
		Other expenses-----	963 09
		All other disbursements----	16 00
		Balance, cash in office and bank -----	3,959 90
Total receipts-----	\$61,147 61	Total disbursements--	\$61,147 61

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
32-----	118	\$118 00	\$164 25	\$152 68
33-----	106	106 00	142 65	131 65
34-----	94	94 00	122 38	112 44
36-----	70	70 00	85 44	78 49
37-----	58	58 00	68 55	63 27
38-----	46	46 00	52 65	49 32
39-----	34	34 00	37 65	35 82
40-----	22	22 00	23 55	22 77
41-----	10	10 00	10 38	10 19

No. 131—SAN FRANCISCO.

PACIFIC STATES SAVINGS AND LOAN COMPANY.

P. O. address, 550 California Street, San Francisco.

Incorporated June 14, 1889. Fiscal year ended December 31, 1925.

Officers—F. Reis, Jr., President; Geo. W. Pardy, Vice President; Oliver Dibble, Attorney; W. S. Pardy, Secretary.

Directors—F. Reis, Jr., Geo. W. Pardy, William S. Pardy, E. A. Stent, John Garwood.

No. of series, none. No. of members and investors, 7362. No. of shares, 3693.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$3,351,581 85	Paid-up and prepaid shares, principal -----	\$263,783 00
Arrearages on dues, interest, etc. -----	10,708 00	Paid-up and prepaid shares, dividends unpaid -----	11,870 33
Cash in office and bank -----	82,072 18	Investment certificates, principal -----	2,601,562 10
Other real estate owned -----	216,777 28	Investment certificates, interest unpaid -----	407,802 33
Furniture and fixtures -----	960 83	Reserve and undivided profits -----	301,323 13
Advances, ledger accounts -----	8,409 59	Loans due and incomplete -----	115,836 71
Bonds owned -----	39,187 50	Sundry ledger accounts -----	24,930 95
Other assets -----	28,119 32	All other liabilities, interest in arrears -----	10,708 00
Total assets -----	\$3,737,816 55	Total liabilities -----	\$3,737,816 55

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ..	\$80,064 16	Overdrafts and bills payable ..	\$50,000 00
Investment certificates	905,942 60	Loans on real estate, shares, etc.	1,550,923 08
Interest	269,796 78	Interest paid	105 55
Fees	1,175 00	Paid-up and prepaid shares, dividends	39,567 30
Loans repaid	995,333 87	Investment certificates, principal	479,996 69
Overdrafts and bills payable ..	50,000 00	Investment certificates, interest	89,787 08
Advances, ledger accounts ..	61,193 34	Advances, ledger accounts ..	56,925 19
Real estate sold	169,337 03	Real estate acquired	147,585 85
Bonds sold	170,643 23	Bonds purchased	170,643 23
Rents	22,620 88	Salaries	8,400 00
All other receipts	60,999 57	Taxes	18,594 02
Total receipts	\$2,787,106 46	Other expenses	49,349 53
		All other disbursements	43,156 76
		Balance, cash in office and bank	82,072 18
		Total disbursements	\$2,787,106 46

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 132—SAN FRANCISCO.

PROGRESS MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

Incorporated December 31, 1894. Fiscal year ended December 31, 1925.

Officers—Irrving F. Moulton, President; E. L. Barry, Vice President; Eugene W. Levy, Attorney; N. Steinberger, Secretary.

Directors—Irrving F. Moulton, E. L. Barry, Stanley Kelly, E. W. Levy, E. D. Oakley, John Reid, Jr., Isador Selig, L. Ulfelder, N. Steinberger.

No. of series, 10. No. of members and investors, 185. No. of shares, 1471.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$87,438 07	Installment shares, dues---	\$32,730 00
Arrearages on dues, interest, etc. -----	97 20	Installment shares, profits---	5,601 57
Cash in office and bank-----	2,952 31	Paid-up and prepaid shares, principal -----	17,800 00
Advances, ledger accounts--	69 00	Overdrafts and bills payable	31,500 00
		Reserve and undivided profits -----	2,535 01
		Loans due and incomplete--	300 00
		All other liabilities, delinquent interest-----	90 00
Total assets-----	\$90,556 58	Total liabilities-----	\$90,556 58

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,201 27	Overdrafts and bills payable	\$63,500 00
Installment shares, dues---	11,499 60	Loans on real estate, shares, etc. -----	31,100 00
Paid-up and prepaid shares, dues -----	6,000 00	Interest paid-----	1,480 27
Interest -----	6,367 81	Dues repaid, installment shares -----	9,001 50
Fines -----	64 33	Profits repaid, installment shares -----	2,252 40
Fees -----	43 10	Paid-up and prepaid shares, capital -----	2,000 00
Loans repaid-----	17,507 18	Paid-up and prepaid shares, dividends -----	793 83
Overdrafts and bills payable	71,500 00	Advances, ledger accounts--	34 99
Advances, ledger accounts--	625 16	Salaries -----	1,730 00
		Other expenses -----	281 48
		All other disbursements----	681 67
		Balance, cash in office and bank -----	2,952 31
Total receipts-----	\$115,808 45	Total disbursements--	\$115,808 45

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
21	132	\$132 00	\$182 13	\$180 00
23	108	108 00	140 58	137 50
24	96	96 00	121 46	118 00
25	84	84 00	103 30	100 00
26	72	72 00	86 08	83 30
27	60	60 00	69 75	67 50
28	48	48 00	54 20	52 75
29	36	36 00	39 44	38 50
30	24	24 00	25 52	25 00
31	12	12 00	12 39	12 25

No. 133—SAN FRANCISCO.

PROVIDENT MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

Incorporated September 24, 1887. Fiscal term ended June 30, 1926.

Officers—Irrving F. Moulton, President; Isidor Selig, Vice President; Frank Otis, Attorney; N. Steinberger, Secretary.

Directors—Irrving F. Moulton, Isidor Selig, Frank Otis, Wm. N. Rolph, John Reid, Jr., Stanley Kelly, A. J. Brandenstein, Harry B. Allen, N. Steinberger.

No. of series, not stated. No. of members and investors, 345. No. of shares, 5015.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$373,438 81	Installment shares, dues ---	\$143,808 60
Arrearages on dues, interest, etc. -----	2,070 79	Installment shares, profits ---	29,625 38
Cash in office and bank ---	3,509 26	Paid-up and prepaid shares, principal -----	51,800 00
Furniture and fixtures ---	325 90	Paid-up and prepaid shares, dividends unpaid -----	767 00
Advances, ledger accounts ---	162 68	Investment certificates, prin- cipal -----	85,900 00
		Advance payments -----	637 50
		Overdrafts and bills payable	32,500 00
		Reserve and undivided profits -----	24,869 71
		Loans due and incomplete ---	8,000 00
		Sundry ledger accounts ---	1,392 85
		All other liabilities -----	206 40
Total assets -----	\$ 79,507 44	Total liabilities -----	\$379,507 44

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report ---	\$5,525 35	Overdrafts and bills payable	\$157,500 00
Installment shares, dues ---	26,151 00	Loans on real estate, shares, etc. -----	74,297 98
Paid-up and prepaid shares, dues -----	13,600 00	Interest paid -----	2,289 30
Investment certificates -----	28,400 00	Dues repaid, installment shares -----	34,549 70
Interest -----	21,967 53	Profits repaid, installment shares -----	13,289 27
Fines -----	110 38	Paid-up and prepaid shares, capital -----	7,000 00
Fees -----	87 55	Paid-up and prepaid shares, dividends -----	1,484 32
Loans repaid -----	66,152 44	Investment certificates, interest -----	2,921 80
Overdrafts and bills payable	139,500 00	Advances, ledger accounts ---	162 68
Advances, ledger accounts ---	34 00	Salaries -----	3,380 00
		Taxes -----	67 20
		Other expenses -----	646 94
		All other disbursements ---	429 80
		Balance, cash in office and bank -----	3,509 26
Total receipts -----	\$301,528 25	Total disbursements ---	\$301,528 25

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN FRANCISCO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1438 Quesada Avenue, San Francisco.

Incorporated April 30, 1923. Fiscal year ended December 31, 1925.

Officers—F. H. Roberts, President; B. Grant Taylor, Vice President; D. A. Steinbaugh, Secretary.

Directors—F. H. Roberts, B. Grant Taylor, Chas. H. Eisenhut, William Schabert, D. A. Steinbaugh.

No. of series, none. No. of members and investors, 225. No. of shares, 2151.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$185,738 63	Guarantee stock, capital....	\$15,000 00
Arrearages on dues, interest, etc.-----	1,056 90	Guarantee stock, surplus reserve-----	3,300 00
Cash in office and bank-----	963 01	Installment shares, dues-----	21,311 97
Furniture and fixtures-----	200 00	Installment shares, profits-----	1,517 60
Advances, ledger accounts-----	1,679 00	Investment certificates, principal-----	121,952 13
Other assets-----	98 44	Investment certificates, interest unpaid-----	13,709 15
		Reserve and undivided profits-----	1,824 24
		Loans due and incomplete-----	10,063 99
		All other liabilities, uncollected interest-----	1,056 90
Total assets-----	\$189,735 98	Total liabilities-----	\$189,735 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$1,225 45	Overdrafts and bills payable	\$39,590 98
Installment shares, dues---	20,085 66	Loans on real estate, shares, etc.-----	80,793 31
Investment certificates-----	62,314 42	Interest paid-----	382 98
Interest-----	14,547 78	Dividends on guarantee stock-----	1,350 00
Fines-----	28 85	Dues repaid, installment shares-----	11,267 53
Fees-----	260 50	Profits repaid, installment shares-----	231 93
Loans repaid-----	31,139 32	Paid-up and prepaid shares, capital-----	2,600 00
Overdrafts and bills payable	36,308 00	Paid-up and prepaid shares, dividends-----	208 00
Advances, ledger accounts---	1,056 90	Investment certificates, principal-----	24,621 77
All other receipts-----	155 27	Investment certificates, interest-----	592 04
		Advances, ledger accounts---	2,735 90
		Salaries-----	1,195 00
		Taxes-----	104 94
		Other expenses-----	484 76
		Balance, cash in office and bank-----	963 01
Total receipts-----	\$167,122 15	Total disbursements---	\$167,122 15

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 4 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 135—SAN FRANCISCO.

STANDARD BUILDING AND LOAN ASSOCIATION.

P. O. address, 56 Sansome Street, San Francisco.

Incorporated October 24, 1924. Fiscal year ended June 30, 1926.

Officers—Wm. E. Bouton, President; A. H. Hahn, Vice President; A. S. Hubbard, Secretary-Treasurer.

Directors—Wm. E. Bouton, A. H. Hahn, A. S. Hubbard, Paul M. Brock, Bert S. Hubbard, Fred Boeken, Fred T. Adams.

No. of series, none. No. of members and investors, 386. No. of shares, 264.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$82,176 77	Guarantee stock, capital---	\$23,900 00
Arrearages on dues, interest, etc.-----	432 75	Installment shares, dues----	259 00
Cash in office and bank-----	1,288 82	Investment certificates, principal-----	36,868 75
Furniture and fixtures-----	519 93	Investment certificates, interest unpaid-----	1,316 14
Advances, ledger accounts--	786 00	Overdrafts and bills payable	14,500 00
		Reserve and undivided profits-----	1,081 20
		Loans due and incomplete--	7,214 88
		Sundry ledger accounts----	64 30
Total assets-----	\$85,204 27	Total liabilities-----	\$85,204 27

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,568 41	Overdrafts and bills payable	\$9,000 00
Guarantee stock-----	10,700 00	Loans on real estate, shares, etc.-----	72,022 39
Guarantee stock premium--	1,295 00	Interest paid-----	111 00
Installment shares, dues---	233 00	Dues repaid, installment shares-----	5 00
Investment certificates----	37,421 79	Investment certificates, principal-----	7,411 50
Interest-----	2,715 34	Investment certificates, interest-----	179 81
Fees-----	7,683 00	Advances, ledger accounts--	2,187 71
Loans repaid-----	11,897 48	Salaries-----	2,308 50
Overdrafts and bills payable	23,500 00	Taxes-----	64 29
Advances, ledger accounts--	2,015 01	Other expenses-----	8,462 51
All other receipts-----	12 50	Balance, cash in office and bank-----	1,288 82
Total receipts-----	\$103,041 53	Total disbursements--	\$103,041 53

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

UNION BUILDING AND LOAN ASSOCIATION.

P. O. address, 224 Kearny Street, San Francisco.

Incorporated January 22, 1924. Fiscal year ended December 31, 1925.

Officers—Geo. L. Leonard, President; C. H. Holt, Vice President; E. A. Ricks, Secretary.

Directors—Geo. L. Leonard, C. H. Holt, M. J. Conboy, J. H. Morris, E. A. Ricks.

No. of series, none. No. of members and investors, 3506. No. of shares, 410.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$148,634 25	Guarantee stock, capital---	\$41,800 00
Cash in office and bank-----	5,423 95	Investment certificates, principal-----	103,187 35
Furniture and fixtures-----	4,352 69	Investment certificates, interest unpaid-----	407 14
Advances, ledger accounts--	2,135 44	Overdrafts and bills payable	9,000 00
		Reserve and undivided profits-----	3,864 50
		Sundry ledger accounts-----	2,287 34
Total assets-----	\$160,546 33	Total liabilities-----	\$160,546 33

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	769 08	Overdrafts and bills payable	\$11,000 00
Guarantee stock-----	16,800 00	Loans on real estate, shares, etc.-----	160,171 51
Investment certificates-----	111,340 51	Interest paid-----	338 70
Interest-----	7,336 07	Investment certificates, principal-----	39,136 08
Premiums-----	6,679 50	Investment certificates, interest-----	299 50
Loans repaid-----	64,929 32	Advances, ledger accounts--	986 44
Overdrafts and bills payable	20,000 00	Salaries-----	2,000 00
Advances, ledger accounts--	5,178 44	Taxes-----	171 64
All other receipts-----	2,608 41	Other expenses-----	14,445 51
		All other disbursements, office fixtures-----	1,668 00
		Balance, cash in office and bank-----	5,423 95
Total receipts-----	\$235,641 33	Total disbursements--	\$235,641 33

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 137—SAN FRANCISCO.

WESTERN LOAN ASSOCIATION.

P. O. address, 1150 Divisadero Street, San Francisco.

Incorporated November 12, 1886. Fiscal year ended March 15, 1926.

Officers—F. R. Dann, President; P. N. Williams, Vice President; Leon E. Morris, Attorney; B. M. Gunzburger, Secretary.

Directors—F. R. Dann, P. N. Williams, S. Campbell, J. A. Wallacker, H. Dederky, Jr., Leon E. Morris, M. M. Williams, E. H. Rixford.

No. of series, 22. No. of members and investors, 146. No. of shares, 737.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$146,695 24	Guarantee stock, capital---	\$30,000 00
Arrearages on dues, interest, etc. -----	1,028 70	Installment shares, dues---	47,970 00
Cash in office and bank-----	14,878 91	Installment shares, profits---	17,413 40
Other real estate owned-----	550 00	Reserve and undivided profits-----	13,787 87
Advances, ledger accounts---	6,934 59	Sundry ledger accounts, matured shares-----	39,568 24
		All other liabilities, real estate suspense-----	21,347 93
Total assets-----	\$170,087 44	Total liabilities-----	\$170,087 44

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$17,849 17	Overdrafts and bills payable	\$2,000 00
Installment shares, dues---	8,780 00	Loans on real estate, shares, etc. -----	49,036 13
Interest -----	14,765 37	Interest paid -----	2,516 12
Premiums -----	1,322 70	Dues repaid, installment shares-----	13,743 00
Fees -----	4 00	Profits repaid, installment shares-----	5,770 75
Loans repaid -----	65,265 97	Advances, ledger accounts---	5,190 82
Overdrafts and bills payable	2,000 00	Real estate acquired-----	2,105 90
Advances, ledger accounts---	4,559 26	Salaries -----	3,600 00
Real estate sold-----	1,605 90	Taxes -----	18 08
All other receipts-----	579 52	Other expenses-----	440 96
		All other disbursements, matured shares, etc.-----	17,431 22
		Balance, cash in office and bank-----	14,878 91
Total receipts-----	\$116,731 89	Total disbursements---	\$116,731 89

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30-----	124	\$124 00	\$182 18	\$167 63
31-----	112	112 00	158 84	147 13
32-----	100	100 00	139 05	125 93
33-----	88	88 00	116 57	106 57
34-----	76	76 00	98 52	89 51
36-----	60	60 00	73 11	66 55
37-----	48	48 00	56 31	52 15
38-----	36	36 00	40 64	38 32
39-----	24	24 00	26 04	25 02
40-----	12	12 00	12 54	12 26

No. 138—SAN JOSE.

CALIFORNIA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 248 S. First Street, San Jose.

Incorporated March 12, 1889. Fiscal year ended December 31, 1925.

Officers—Geo. E. Graft, President; V. J. LaMotte, Vice President and Manager; Jones & Boalt, Attorneys; W. B. Rice, Secretary.

Directors—Geo. E. Graft, V. J. LaMotte, Chas. M. O'Brien, Dean Park, John D. Crummey, Herbert C. Jones, G. W. Campbell.

No. of series, none. No. of members and investors, 7142. No. of shares, 10,739.

ASSETS.			LIABILITIES.		
Loans on real estate, shares, etc.-----	\$8,205,283	48	Guarantee stock, capital---	\$200,000	00
Cash in office and bank-----	108,833	93	Guarantee stock, surplus reserve-----	161,691	14
Real estate, office building-----	77,024	58	Installment shares, dues-----	435,646	55
Furniture and fixtures-----	6,328	27	Installment shares, profits---	165,042	91
Advances, ledger accounts---	1,755	30	Paid-up and prepaid shares, principal-----	1,512,070	00
			Paid-up and prepaid shares, dividends unpaid-----	14,416	32
			Investment certificates, principal-----	4,947,120	13
			Investment certificates, interest unpaid-----	253,784	97
			Reserve and undivided profits-----	148,114	26
			Loans due and incomplete---	470,006	51
			Sundry ledger accounts-----	11,280	77
			All other liabilities, dividends unpaid-----	80,052	00
Total assets-----	\$8,399,225	56	Total liabilities-----	\$8,399,225	56
RECEIPTS FOR FISCAL YEAR.			DISBURSEMENTS FOR FISCAL YEAR.		
Balance from last report---	\$140,510	14	Overdrafts and bills payable	\$485,000	00
Installment shares, dues-----	223,680	75	Loans on real estate, shares, etc.-----	4,078,062	52
Paid-up and prepaid shares, dues-----	35,213	93	Interest paid-----	2,954	98
Investment certificates-----	4,604,243	00	Dividends on guarantee stock-----	83,000	00
Interest-----	607,162	90	Dues repaid, installment shares-----	600,240	42
Premiums-----	6,781	89	Profits repaid, installment shares-----	93,228	77
Fines-----	3,756	30	Paid-up and prepaid shares, capital-----	494,663	93
Fees-----	2,688	50	Paid-up and prepaid shares, dividends-----	6,213	92
Loans repaid-----	2,671,915	14	Investment certificates, principal-----	2,449,157	93
Overdrafts and bills payable	315,000	00	Investment certificates, interest-----	198,743	90
Real estate sold-----	7,240	89	Advances, ledger accounts---	2,148	74
Bonds sold-----	202,440	63	Real estate acquired-----	7,244	96
All other receipts-----	3,546	73	Bonds purchased-----	139,881	25
			Salaries-----	41,889	63
			Taxes-----	6,451	86
			Other expenses-----	19,085	14
			All other disbursements---	7,378	92
			Balance, cash in office and bank-----	108,833	93
Total receipts-----	\$8,824,180	80	Total disbursements-----	\$8,824,180	80

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.
Dues \$1 per share per month.
Dividend, last fiscal year, 8 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

No. 139—SAN JOSE.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 69 S. First Street, San Jose.

Incorporated June 3, 1919. Fiscal year ended June 30, 1926.

Officers—W. M. Sontheimer, President; U. A. Sontheimer, Vice President and Attorney; W. R. Frost, Secretary.

Directors—W. M. Sontheimer, U. A. Sontheimer, H. S. Kittredge, S. E. Johnson, J. Q. Patton.

No. of series, none. No. of members and investors, 6000. No. of shares, 3000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$5,080,546 22	Guarantee stock, capital---	\$300,000 00
Arrearages on dues, interest, etc.-----	25,206 20	Guarantee stock, surplus reserve-----	10,000 00
Cash in office and bank---	477,605 70	Investment certificates, principal-----	4,212,259 49
Real estate, office building---	148,300 00	Investment certificates, interest unpaid-----	338,754 66
Other real estate owned----	12,100 00	Advance payments-----	572 40
Furniture and fixtures-----	21,025 00	Overdrafts and bills payable-----	333,750 00
Advances, ledger accounts---	4,456 63	Reserve and undivided profits-----	23,262 74
Other assets, other association certificates, etc.----	51,273 26	Loans due and incomplete---	600,794 18
		Sundry ledger accounts-----	589 54
		All other liabilities-----	530 00
Total assets-----	\$5,820,513 01	Total liabilities-----	\$5,820,513 01

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$5,974 31	Overdrafts and bills payable	\$235,000 00
Guarantee stock-----	100,000 00	Loans on real estate, shares, etc.-----	2,522,409 05
Investment certificates-----	3,051,632 91	Interest paid-----	3,775 17
Interest-----	328,483 49	Dividends on guarantee stock-----	54,166 66
Premiums-----	2,654 00	Investment certificates, principal-----	1,400,837 08
Fees-----	18,632 00	Investment certificates, interest-----	86,077 07
Loans repaid-----	1,085,624 52	Advances, ledger accounts---	68,585 63
Overdrafts and bills payable	435,000 00	Real estate acquired-----	99,464 19
Advances, ledger accounts---	15,706 30	Bonds purchased-----	506,619 59
Real estate sold-----	18,647 09	Salaries-----	42,155 16
Bonds sold-----	517,507 02	Taxes-----	10,466 58
Rents-----	1,177 45	Other expenses-----	55,269 48
All other receipts-----	2,625 83	All other disbursements, office fixtures, etc.-----	21,233 56
		Balance, cash in office and bank-----	477,605 70
Total receipts-----	\$5,583,664 92	Total disbursements---	\$5,583,664 92

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

HOME OWNERS BUILDING AND LOAN ASSOCIATION.

P. O. address, 32 W. San Antonio Street, San Jose.

Incorporated August 21, 1919. Fiscal year ended December 31, 1926.

Officers—R. O. Summers, President; J. A. Wagner, Vice President; L. H. Walker, Attorney; Roley S. Kooser, Secretary.

Directors—R. O. Summers, J. A. Wagner, W. F. Serpa, F. W. Wilmer, J. M. Zollars, E. L. Wolfe, Roley S. Kooser.

No. of series, none. No. of members and investors, 166. No. of shares, 100.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$102,094 39	Guarantee stock, capital---	\$10,000 00
Cash in office and bank----	16,330 21	Guarantee stock, surplus reserve -----	300 00
Furniture and fixtures----	687 83	Investment certificates, principal -----	92,093 42
Advances, ledger accounts--	9 00	Reserve and undivided profits -----	2,446 25
		Loans due and incomplete--	10,561 76
		Sundry ledger accounts----	3,720 00
Total assets-----	\$119,121 43	Total liabilities-----	\$119,121 43

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$4,606 53	Loans on real estate, shares, etc. -----	\$33,755 46
Investment certificates----	35,452 44	Dividends on guarantee stock -----	600 00
Interest -----	7,539 76	Dues repaid, installment shares -----	198 68
Fines -----	4 32	Investment certificates, interest -----	4,018 30
Loans repaid -----	5,518 73	Salaries -----	975 00
Advances, ledger accounts--	4,467 50	Taxes -----	98 66
		Other expenses -----	1,582 09
		All other disbursements----	30 88
		Balance, cash in office and bank -----	16,330 21
Total receipts-----	\$57,589 28	Total disbursements--	\$57,589 28

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 141—SAN JOSE.

NUCLEUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 12 N. First Street, San Jose.

Incorporated March 28, 1889. Fiscal year ended April 7, 1926.

Officers—Louis Sonniksen, President; Jos. R. Ryland, Vice President; J. L. Miller, Attorney; C. H. Johnson, Secretary.

Directors—Louis Sonniksen, Jos. R. Ryland, R. H. Borchers, Dr. W. N. Avery, Karl Stull, Chester Herold, C. H. Johnson.

No. of series, none. No. of members and investors, 2761. No. of shares, 23,838.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$2,120,775 13	Installment shares, dues-----	\$1,908,186 62
Cash in office and bank-----	6,138 44	Installment shares, profits-----	182,663 16
Furniture and fixtures-----	800 00	Reserve and undivided profits-----	51,170 34
Bonds owned-----	146,437 37	Loans due and incomplete-----	132,130 82
Total assets-----	\$2,274,150 94	Total liabilities-----	\$2,274,150 94
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$20,013 41	Loans on real estate, shares, etc.-----	\$1,031,979 39
Installment shares, dues---	1,201,023 11	Dues repaid, installment shares-----	810,883 27
Interest-----	139,353 81	Profits repaid, installment shares-----	53,194 80
Loans repaid-----	556,016 74	Bonds purchased-----	216,815 27
Bonds sold-----	220,677 90	Salaries-----	11,417 50
Total receipts-----	\$2,137,085 00	Taxes-----	1,553 50
		Other expenses-----	5,102 83
		Balance, cash in office and bank-----	6,138 44
		Total disbursements-----	\$2,137,085 00

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN JOSE BUILDING AND LOAN ASSOCIATION.

P. O. address, 81 W. Santa Clara Street, San Jose.

Incorporated January 30, 1885. Fiscal year ended December 31, 1925.

Officers—V. Koch, President; J. M. Pitman, Vice President; Johnston & Johnston, Attorneys; Allen Rudolph, Secretary.

Directors—V. Koch, J. M. Pitman, S. E. Moreland, A. E. Holmes, A. J. Koch, E. N. Richmond, S. Williams.

No. of series, none. No. of members and investors, 6022. No. of shares, 79,476.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$5,806,708 65	Installment shares, dues ---	\$5,064,854 85
Arrearages on dues, interest, etc. -----	10,760 12	Installment shares, profits ---	276,194 03
Cash in office and bank ---	121,667 30	Investment certificates, prin- cipal -----	68,400 00
Real estate, office building ---	47,500 00	Investment certificates, interest unpaid -----	1,744 30
Furniture and fixtures ---	1,000 00	Reserve and undivided profits -----	283,111 85
Advances, ledger accounts ---	4,490 70	Loans due and incomplete ---	408,146 95
Bonds owned -----	114,893 79	Sundry ledger accounts ---	6,344 18
Other assets -----	1,775 60		
Total assets -----	\$6,108,796 16	Total liabilities -----	\$6,108,796 16

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$218,784 43	Loans on real estate, shares, etc. -----	\$2,814,124 68
Installment shares, dues ---	2,512,114 04	Interest paid -----	1,063 69
Investment certificates ---	334,900 00	Dues repaid, installment shares -----	1,263,360 75
Interest -----	390,161 23	Profits repaid, installment shares -----	238,803 73
Fines -----	2,083 94	Investment certificates, prin- cipal -----	398,300 00
Fees and commissions ---	8,659 13	Investment certificates, interest -----	4,972 57
Loans repaid -----	1,420,151 82	Advances, ledger accounts ---	64,369 20
Advances, ledger accounts ---	69,838 20	Bonds purchased -----	205,965 33
Bonds sold -----	200,000 00	Salaries -----	33,966 67
Rents -----	3,890 00	Taxes -----	5,174 57
		Other expenses -----	8,263 31
		All other disbursements ---	550 99
		Balance, cash in office and bank -----	121,667 30
Total receipts -----	\$5,160,582 79	Total disbursements ---	\$5,160,582 79

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 143—SAN LUIS OBISPO.

SAN LUIS BUILDING AND LOAN ASSOCIATION.

P. O. address, 792 Monterey Street, San Luis Obispo.

Incorporated March 1, 1888. Fiscal year ended March 1, 1926.

Officers—Benj. Brooks, President; Wm. Sandercock, Vice President; Albert Nelson, Attorney; M. Lewin, Secretary.

Directors—Benj. Brooks, Wm. Sandercock, M. Lewin, Chris. Johnson, F. S. Finney, M. Green, D. Muzio, J. W. Herbert, Albert Nelson.

No. of series, 21. No. of members and investors, 505. No. of shares, 8558.

ASSETS.

Loans on real estate, shares, etc.	\$627,725 57
Arrearages on dues, interest, etc.	1,045 26
Cash in office and bank....	3,249 16
Furniture and fixtures....	875 00
Advances, ledger accounts...	607 30

Total assets..... \$636,502 29

LIABILITIES.

Installment shares, dues...	\$327,834 00
Installment shares, profits...	76,620 04
Paid-up and prepaid shares, principal	210,000 00
Paid-up and prepaid shares, dividends unpaid.....	1,300 00
Advance payments.....	9,817 70
Reserve and undivided profits	7,945 37
Loans due and incomplete...	2,889 90
Sundry ledger accounts....	95 28

Total liabilities..... \$636,502 29

RECEIPTS FOR FISCAL YEAR.

Balance from last report...	\$11,951 41
Installment shares, dues...	91,141 00
Paid-up and prepaid shares, dues	52,200 00
Interest	52,267 94
Fines	1,471 83
Fees	245 88
Loans repaid.....	123,834 43
Advances, ledger accounts...	5,067 35

Total receipts..... \$338,179 84

DISBURSEMENTS FOR FISCAL YEAR.

Loans on real estate, shares, etc.	\$167,581 53
Interest paid.....	646 80
Dues repaid, installment shares	91,988 00
Profits repaid, installment shares	36,583 41
Paid-up and prepaid shares, capital	7,000 00
Paid-up and prepaid shares, dividends	14,279 11
Advances, ledger accounts...	5,518 83
Salaries	7,107 42
Taxes	573 60
Other expenses.....	651 98
Balance, cash in office and bank	6,249 16

Total disbursements.. \$338,179 84

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
31.....	120	\$120 00	\$173 72	\$173 72
33.....	108	108 00	150 75	150 75
35.....	96	96 00	128 60	122 08
37.....	84	84 00	108 64	101 86
39.....	72	72 00	89 42	83 32
41.....	60	60 00	71 81	66 79
43.....	48	48 00	55 29	51 64
45.....	36	36 00	40 04	38 02
47.....	24	24 00	25 75	24 88
49.....	12	12 00	12 42	12 21

PENINSULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 235 Second Avenue, San Mateo.

Incorporated November 28, 1922. Fiscal year ended December 31, 1925.

Officers—P. A. Oliver, President; H. H. Thayer, Vice President; J. E. McCurdy, Attorney; E. S. Irving, Secretary.

Directors—P. A. Oliver, H. H. Thayer, N. D. Morrison, J. R. Fairbanks, J. E. McCurdy, J. R. Murphy, E. S. Irving.

No. of series, none. No. of members and investors, 271. No. of shares, 3214.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$195,639 11	Guarantee stock, capital---	\$50,000 00
Cash in office and bank-----	10,418 51	Guarantee stock, surplus reserve-----	7,000 00
Furniture and fixtures-----	1,161 85	Installment shares, dues-----	40,677 70
Advances, ledger accounts---	193 20	Installment shares, profits---	2,376 87
		Investment certificates, principal-----	68,533 97
		Investment certificates, interest unpaid-----	292 45
		Overdrafts and bills payable	10,000 00
		Reserve and undivided profits-----	3,072 52
		Loans due and incomplete---	23,912 16
		All other liabilities, unpaid dividends-----	1,547 00
Total assets-----	\$207,412 67	Total liabilities-----	\$207,412 67

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$10,159 59	Overdrafts and bills payable	\$40,000 00
Guarantee stock-----	10,000 00	Loans on real estate, shares, etc.-----	104,250 31
Installment shares, dues---	32,793 37	Interest paid-----	779 50
Investment certificates-----	82,850 28	Dividends on guarantee stock-----	2,700 00
Interest-----	12,396 35	Dues repaid, installment shares-----	13,191 98
Fees-----	188 50	Profits repaid, installment shares-----	197 23
Loans repaid-----	23,262 67	Investment certificates, principal-----	36,811 62
Overdrafts and bills payable	40,000 00	Investment certificates, interest-----	1,195 55
Advances, ledger accounts---	2,349 48	Advances, ledger accounts---	2,014 73
All other receipts-----	3,217 11	Salaries-----	1,800 00
		Taxes-----	383 49
		Other expenses-----	1,837 49
		All other disbursements---	1,636 94
		Balance, cash in office and bank-----	10,418 51
Total receipts-----	\$217,217 35	Total disbursements--	\$217,217 35

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 145—SAN MATEO.

SAN MATEO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 312 Third Street, San Mateo.

Incorporated June 2, 1896. Fiscal year ended December 31, 1925.

Officers—W. F. Turnbull, President; Geo. W. Hall, Vice President; Kirkbride & Gordon, Attorneys; Jos. B. Gordon, Secretary.

Directors—W. F. Turnbull, Geo. W. Hall, F. H. Boring, Jas. A. Foster, Edmond B. Levy, Howard M. Taylor, Jos. B. Gordon.

No. of series, 40. No. of members and investors, 464. No. of shares, 4709.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc., -----	\$367,302 21	Installment shares, dues ---	\$114,981 00
Arrearages on dues, interest, etc., -----	4,782 59	Installment shares, profits ---	19,781 49
Cash in office and bank -----	9,516 25	Paid-up and prepaid shares, principal -----	133,600 00
Other real estate owned -----	3,339 01	Paid-up and prepaid shares, dividends unpaid -----	3,789 43
Furniture and fixtures -----	540 55	Investment certificates, principal -----	21,250 00
Advances, ledger accounts ---	340 66	Investment certificates, interest unpaid -----	605 56
		Advance payments -----	704 35
		Overdrafts and bills payable -----	52,000 00
		Reserve and undivided profits -----	15,183 81
		Loans due and incomplete ---	23,863 41
		Sundry ledger accounts ---	61 92
Total assets -----	\$385,821 27	Total liabilities -----	\$385,821 27

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$10,026 08	Overdrafts and bills payable	\$97,000 00
Installment shares, dues ---	45,329 00	Loans on real estate, shares, etc., -----	127,113 22
Paid-up and prepaid shares, dues -----	62,400 00	Interest paid -----	3,833 53
Investment certificates -----	9,100 00	Dues repaid, installment shares -----	38,577 00
Interest -----	31,106 92	Profits repaid, installment shares -----	8,025 01
Fines -----	251 60	Paid-up and prepaid shares, capital -----	26,800 00
Fees -----	326 20	Paid-up and prepaid shares, dividends -----	3,715 25
Loans repaid -----	107,900 00	Investment certificates, principal -----	5,950 00
Overdrafts and bills payable	62,000 00	Advances, ledger accounts ---	1,772 99
Advances, ledger accounts ---	1,505 44	Real estate acquired -----	3,339 01
		Salaries -----	2,872 00
		Taxes -----	310 09
		Other expenses -----	1,070 89
		All other disbursements, office fixtures, etc., -----	50 00
		Balance, cash in office and bank -----	9,516 25
Total receipts -----	\$329,945 24	Total disbursements ---	\$329,945 24

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
79 -----	120	\$120 00	\$171 44	\$168 06
84 -----	105	105 00	145 37	140 50
87 -----	96	96 00	127 60	125 05
91 -----	84	84 00	107 72	105 57
95 -----	72	72 00	89 10	87 52
99 -----	60	60 00	71 64	70 21
103 -----	48	48 00	55 31	54 20
107 -----	36	36 00	40 04	39 24
111 -----	24	24 00	25 79	25 27
115 -----	12	12 00	12 46	12 21

MARIN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 721 Fourth Street, San Rafael.

Incorporated July 19, 1886. Fiscal year ended June 30, 1926.

Officers—R. W. Johnson, President; R. B. Lovell, Vice President; R. H. Warden, Treasurer; L. A. Lancel, Secretary.

Directors—R. W. Johnson, R. B. Lovell, A. B. Anderson, W. H. Hill, E. L. Longland, J. L. Martinelli, J. F. Ryan, L. A. Lancel, R. H. Warden.

No. of series, 17. No. of members and investors, 259. No. of shares, 4588.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$220,200 00	Installment shares, dues ---	\$188,282 00
Arrearages on dues, interest, etc. -----	908 24	Installment shares, profits ---	35,919 55
Cash in office and bank -----	17,613 21	Advance payments -----	426 97
Advances, ledger accounts --	238 25	Reserve and undivided profits -----	14,331 18
Total assets -----	\$238,959 70	Total liabilities -----	\$238,959 70

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$21,560 29	Loans on real estate, shares, etc. -----	\$35,800 00
Installment shares, dues ---	51,612 00	Dues repaid, installment shares -----	37,522 00
Interest -----	17,365 27	Profits repaid, installment shares -----	9,184 09
Fines -----	111 56	Salaries -----	1,490 00
Fees -----	81 90	Taxes -----	216 50
Loans repaid -----	11,400 00	Other expenses -----	650 19
Advances, ledger accounts --	356 47	All other disbursements ---	11 50
Total receipts -----	\$102,487 49	Balance, cash in office and bank -----	17,613 21
		Total disbursements --	\$102,487 49

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dues \$1 per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 147—SANTA ANA.

HOME MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 115 W. Fourth Street, Santa Ana.

Incorporated April 1, 1893. Fiscal year ended December 31, 1925.

Officers—P. G. Beissel, President; E. B. Sprague, Vice President; H. L. Hanson, Treasurer; O. M. Robbins, Secretary.

Directors—P. G. Beissel, E. B. Sprague, N. A. Beals, G. M. Kryhl, W. E. Winslow, H. L. Hanson, O. M. Robbins.

No. of series, 39. No. of members and investors, 3094. No. of shares, 11,730.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$1,782,431 35	Installment shares, dues---	\$433,915 50
Arrearages on dues, interest, etc. -----	14,025 90	Installment shares, profits---	99,004 54
Cash in office and bank -----	10,450 04	Investment notes, principal	1,099,866 60
Real estate, office building--	17,349 54	Investment notes, interest accrued -----	18,634 00
Furniture and fixtures-----	971 15	Advance payments-----	1,762 05
		Overdrafts and bills payable	20,000 00
		Reserve and undivided profits -----	57,212 47
		Loans due and incomplete--	94,832 82
Total assets-----	\$1,825 227 98	Total liabilities-----	\$1,825,227 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$43,554 81	Overdrafts and bills payable	\$50,000 00
Installment shares, dues---	138,322 50	Loans on real estate, shares, etc. -----	1,051,212 17
Investment notes-----	505,555 00	Dues repaid, installment shares -----	93,134 00
Interest -----	123,287 23	Profits repaid, installment shares -----	24,372 89
Loans repaid-----	799,750 62	Investment notes, principal	371,913 00
Overdrafts and bills payable	70,000 00	Investment notes, interest--	60,945 85
Rents -----	651 40	Salaries -----	9,929 04
		Taxes -----	1,809 54
		Other expenses-----	3,565 53
		All other disbursements---	3,799 50
		Balance, cash in office and bank -----	10,450 04
Total receipts -----	\$1,681,131 56	Total disbursements--	\$1,681,131 56

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
38-----	120	\$120 00	\$174 09	\$174 09
40-----	108	108 00	150 73	150 73
42-----	96	96 00	128 98	128 98
44-----	84	84 00	108 63	108 63
46-----	72	72 00	89 68	89 68
48-----	60	60 00	72 01	72 01
52-----	48	48 00	55 53	55 53
56-----	36	36 00	40 16	40 16
60-----	24	24 00	25 83	25 83
64-----	12	12 00	12 48	12 23

No. 148—SANTA ANA.

SANTA ANA BUILDING AND LOAN ASSOCIATION.

P. O. address, 424 N. Sycamore Street, Santa Ana.

Incorporated March 30, 1923. Fiscal year ended December 31, 1925.

Officers—O. H. Barr, President; L. L. Lostutter, Vice President; J. A. Allard, Jr., Attorney; Cotton Mather, Secretary.

Directors—O. H. Barr, L. L. Lostutter, C. S. Crookshank, W. A. Taylor, C. W. Rairden, Geo. F. Munro, Geo. Dunton.

No. of series, 5. No. of members and investors, 515. No. of shares, 3960.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$286,773 00	Guarantee stock, capital---	\$125,000 00
Arrearages on dues, interest, etc.-----	1,552 79	Guarantee stock, surplus reserve-----	3,000 00
Cash in office and bank-----	3,537 35	Installment shares, dues---	22,947 00
Other real estate owned-----	6,674 12	Installment shares, profits---	1,359 42
Furniture and fixtures-----	1,917 88	Investment certificates, principal-----	125,767 81
		Investment certificates, interest unpaid-----	3,070 00
		Advance payments-----	1,962 40
		Reserve and undivided profits-----	4,666 16
		Loans due and incomplete---	8,147 35
		Sundry ledger accounts-----	160 00
		All other liabilities, dividends unpaid-----	4,375 00
Total assets-----	\$300,455 14	Total liabilities-----	\$300,455 14

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$6,443 54	Overdrafts and bills payable	\$26,000 00
Installment shares, dues---	16,090 45	Loans on real estate, shares, etc.-----	122,827 60
Investment certificates-----	117,331 04	Interest paid-----	390 91
Interest-----	20,472 16	Dividends on guarantee stock-----	13,000 60
Fines-----	56 32	Dues repaid, installment shares-----	2,806 45
Fees-----	1,074 00	Profits repaid, installment shares-----	125 44
Loans repaid-----	39,395 01	Investment certificates, principal-----	43,846 55
Overdrafts and bills payable	26,000 00	Investment certificates, interest-----	4,140 38
Advances, ledger accounts---	2,432 27	Advances, ledger accounts---	2,302 27
All other receipts, special reserve-----	2,079 50	Real estate acquired-----	6,674 12
		Salaries-----	2,930 90
		Taxes-----	217 30
		Other expenses-----	1,657 54
		All other disbursements, office fixtures-----	916 88
		Balance, cash in office and bank-----	3,537 35
Total receipts-----	\$231,374 29	Total disbursements---	\$231,374 29

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1-----	30	\$15 00	\$10 44	\$16 10
2-----	24	12 00	12 87	12 73
3-----	18	9 00	9 54	9 41
4-----	12	6 00	6 21	6 18
5-----	6	3 00	3 10	3 05

No. 149—SANTA BARBARA.

CITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 927 State Street, Santa Barbara.

Incorporated October 21, 1924. Fiscal term ended December 31, 1925.

Officers—Seth A. Keeney, President; Scott L. Boyd, Vice President; Fred H. Schauer, Attorney; S. B. Schauer, Secretary.

Directors—Seth A. Keeney, Scott L. Boyd, J. J. Eisenberg, Charles A. Ott, John A. Parma, John M. Williamson.

No. of series, none. No. of members and investors, 260. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$510,865 45	Guarantee stock, capital---	\$100,000 00
Cash in office and bank---	90,351 99	Investment certificates, principal-----	459,097 16
Furniture and fixtures-----	6,997 63	Investment certificates, interest unpaid-----	5,197 19
Bonds owned and certificate	5,848 55	Reserve and undivided profits-----	3,670 63
		Loans due and incomplete--	46,098 64
Total assets-----	\$614,063 62	Total liabilities-----	\$614,063 62

RECEIPTS FOR FISCAL TERM.		DISBURSEMENTS FOR FISCAL TERM.	
Guarantee stock-----	\$100,000 00	Loans on real estate, shares, etc.-----	\$526,601 82
Guarantee stock premium---	6,250 00	Investment certificates, principal-----	23,471 27
Investment certificates-----	482,568 43	Investment certificates, interest-----	9,389 38
Interest-----	21,851 61	Advances, ledger accounts---	1,667 82
Fines-----	55 18	Bonds purchased-----	2,909 75
Fees-----	6,378 05	Salaries-----	7,143 75
Loans repaid-----	47,194 12	Taxes-----	112 64
Advances, ledger accounts---	6,545 90	Other expenses-----	8,127 24
Bonds sold-----	555 67	All other disbursements, furniture and fixtures-----	6,997 63
Rents-----	568 00	Balance, cash in office and bank-----	90,351 99
All other receipts-----	4,806 33		
Total receipts-----	\$676,773 29	Total disbursements---	\$676,773 29

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 150—SANTA BARBARA.

LOAN AND BUILDING ASSOCIATION.

P. O. address, 814 State Street, Santa Barbara.

Incorporated May 23, 1887. Fiscal year ended June 30, 1926.

Officers—H. L. Stambach, President; Geo. S. Edwards, Vice President; Francis Price, Attorney; H. R. Kearney, Treasurer; J. M. Abbott, Secretary.

Directors—H. L. Stambach, Geo. S. Edwards, James Birss, H. L. Frederick, J. C. Hassinger, H. R. Kearney, F. L. Kellogg, Francis Price, J. M. Abbott.

No. of series, none. No. of members and investors, 1909. No. of shares, 28,592.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$3,150,677 90	Guarantee stock, capital-----	\$64,400 00
Cash in office and bank-----	23,113 01	Guarantee stock, surplus reserve-----	46,866 95
Real estate, office building-----	28,369 24	Installment shares, dues-----	1,168,443 34
Furniture and fixtures-----	100 00	Installment shares, profits-----	99,722 15
Advances, ledger accounts-----	1,591 49	Paid-up and prepaid shares, principal-----	400,900 00
Other assets, certificates of investment-----	10,000 00	Paid-up and prepaid shares, dividends unpaid-----	3,927 20
		Investment certificates, principal-----	1,246,450 00
		Investment certificates, interest unpaid-----	12,114 37
		Advance payments-----	1,246 62
		Overdrafts and bills payable-----	75,000 00
		Reserve and undivided profits-----	25,915 08
		Loans due and incomplete-----	66,232 11
		Sundry ledger accounts-----	2,633 82
Total assets-----	\$3,213,851 64	Total liabilities-----	\$3,213,851 64

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$12,800 92	Overdrafts and bills payable	\$50,000 00
Guarantee stock-----	3,000 00	Loans on real estate, shares, etc.-----	1,186,204 35
Guarantee stock premium-----	600 00	Interest paid-----	611 63
Installment shares, dues-----	716,231 85	Dividends on guarantee stock-----	11,412 00
Paid-up and prepaid shares, dues-----	18,900 00	Dues repaid, installment shares-----	341,315 49
Investment certificates-----	546,400 00	Profits repaid, installment shares-----	32,082 63
Interest-----	206,466 47	Paid-up and prepaid shares, capital-----	109,100 00
Fines-----	35 19	Paid-up and prepaid shares, dividends-----	27,295 95
Fees-----	1,120 39	Investment certificates, principal-----	295,000 00
Loans repaid-----	550,428 49	Investment certificates, interest-----	67,774 62
Overdrafts and bills payable-----	115,000 00	Advances, ledger accounts-----	93,607 52
Advances, ledger accounts-----	94,254 04	Salaries-----	4,755 00
All other receipts-----	49 25	Taxes-----	2,751 40
		Other expenses-----	10,263 00
		All other disbursements-----	10,000 00
		Balance, cash in office and bank-----	23,113 01
Total receipts-----	\$2,265,286 60	Total disbursements-----	\$2,265,286 60

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 151—SANTA BARBARA.

SANTA BARBARA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1008 State Street, Santa Barbara.

Incorporated May 1, 1901. Fiscal year ended February 27, 1926.

Officers—C. A. Edwards, President; F. A. Hoefer, Vice President; W. G. Griffith, Attorney; Lloyd I. Tilton, Secretary.

Directors—C. A. Edwards, F. A. Hoefer, W. F. Kelly, J. M. Curran, Burt Moore, H. T. Nielson, H. F. Maguire.

No. of series, none. No. of members and investors, 2704. No. of shares, 81,903.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$3,594,603 79	Guarantee stock, capital---	\$100,000 00
Arrearages on dues, interest, etc. -----	3,150 00	Guarantee stock, surplus reserve -----	68,137 16
Cash in office and bank----	130,079 27	Installment shares, dues---	2,620,155 96
Real estate, office building--	51,634 49	Installment shares, profits---	426,527 80
Furniture and fixtures-----	1 00	Investment certificates, prin- cipal -----	389,100 00
Advances, ledger accounts---	4,589 83	Investment certificates, interest unpaid-----	754 75
Bonds owned-----	18,907 76	Reserve and undivided profits -----	64,006 51
Other assets-----	2 66	Loans due and incomplete---	129,495 93
		Sundry ledger accounts----	4,212 88
		All other liabilities-----	577 81
Total assets-----	\$3,802,968 80	Total liabilities-----	\$3,802,968 80
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$87,269 52	Overdrafts and bills payable	64,500 00
Installment shares, dues---	2,147,668 79	Loans on real estate, shares, etc. -----	1,665,610 00
Investment certificates-----	285,100 00	Interest paid -----	2,813 96
Interest -----	224,677 47	Dividends on guarantee stock -----	9,987 50
Fees -----	3,824 05	Dues repaid, installment shares -----	1,575,201 38
Loans repaid-----	734,848 53	Profits repaid, installment shares -----	29,460 59
Overdrafts and bills payable	60,000 00	Investment certificates, prin- cipal -----	18,800 00
Advances, ledger accounts---	88,659 84	Investment certificates, interest -----	11,841 86
Rents -----	1,200 00	Advances, ledger accounts---	90,220 03
All other receipts-----	110 00	Real estate acquired-----	922 60
		Bonds purchased-----	5,000 00
		Salaries -----	13,129 42
		Taxes -----	3,100 89
		Other expenses-----	8,311 18
		All other disbursements---	4,379 52
		Balance, cash in office and bank -----	130,079 27
Total receipts-----	\$3,633,358 20	Total disbursements---	\$3,633,358 20

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 152—SANTA CLARA.

SANTA CLARA BUILDING AND LOAN ASSOCIATION.

P. O. address, 1129 Franklin Street, Santa Clara.

Incorporated March 19, 1889. Fiscal year ended March 31, 1926.

Officers—J. B. O'Brien, President; R. A. Fatjo, Vice President; John J. Jones, Attorney; F. O. Roll, Secretary.

Directors—J. B. O'Brien, R. A. Fatjo, R. B. Roll, A. E. Osborne, O. S. Relph, Geo. E. Hamilton, Thomas Graham.

No. of series, 15. No. of members and investors, 417. No. of shares, 2859.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$381,091 12	Installment shares, dues.---	\$126,220 50
Arrearages on dues, interest, etc. -----	1,586 90	Installment shares, profits.---	37,495 81
		Paid-up and prepaid shares, principal -----	172,950 00
		Paid-up and prepaid shares, dividends unpaid-----	2,692 25
		Advance payments-----	55 00
		Overdrafts and bills payable	443 72
		Reserve and undivided profits -----	30,711 04
		Loans due and incomplete--	10,599 70
		Sundry ledger accounts----	1,510 00
Total assets-----	\$382,678 02	Total liabilities-----	\$382,678 02

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$20,085 01	Loans on real estate, shares, etc. -----	\$148,193 20
Installment shares, dues---	25,314 25	Interest paid -----	3 27
Paid-up and prepaid shares, dues -----	75,900 00	Dues repaid, installment shares -----	28,926 00
Interest -----	26,860 03	Profits repaid, installment shares -----	12,938 85
Fines -----	33 13	Paid-up and prepaid shares, capital -----	25,850 00
Fees -----	24 25	Paid-up and prepaid shares, dividends -----	8,209 50
Loans repaid -----	78,549 18	Salaries -----	2,500 00
Overdrafts and bills payable	443 72	Taxes -----	307 32
		Other expenses-----	281 43
Total receipts-----	\$227,209 57	Total disbursements--	\$227,209 57

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
39 -----	120	\$120 00	\$171 63	\$171 63
41 -----	108	108 00	148 72	148 70
43 -----	96	96 00	127 39	126 50
45 -----	84	84 00	107 45	106 50
46 -----	72	72 00	88 82	87 50
47 -----	60	60 00	71 41	70 00
48 -----	48	48 00	55 12	52 50
49 -----	36	36 00	39 92	38 00
50 -----	24	24 00	25 70	25 00
51 -----	12	12 00	12 42	12 25

No. 153—SANTA CRUZ.

SANTA CRUZ COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 105 Pacific Avenue, Santa Cruz.

Incorporated May 20, 1908. Fiscal year ended June 30, 1926.

Officers—M. J. Gates, President; Geo. A. Wood, Vice President; E. C. Rittenhouse, Attorney; Louis H. Wessendorf, Treasurer; Harry E. Murray, Secretary.

Directors—M. J. Gates, George A. Wood, E. C. Rittenhouse, Louis H. Wessendorf, J. P. Parker, George W. Wood, Harry E. Murray.

No. of series, none. No. of members and investors, 786. No. of shares, 4366.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$769,311 60	Guarantee stock, capital-----	\$25,000 00
Cash in office and bank-----	5,761 34	Guarantee stock, surplus reserve-----	9,689 59
Furniture and fixtures-----	194 06	Installment shares, dues-----	1,970 60
		Installment shares, profits-----	310 67
		Paid-up and prepaid shares, principal-----	411,600 00
		Investment certificates, principal-----	252,918 03
		Investment certificates, interest unpaid-----	14,270 20
		Overdrafts and bills payable-----	31,000 00
		Reserve and undivided profits-----	7,646 55
		Loans due and incomplete-----	20,576 20
		Sundry ledger accounts-----	76 91
		All other liabilities-----	208 25
Total assets-----	\$775,267 00	Total liabilities-----	\$775,267 00

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,414 28	Overdrafts and bills payable	\$45,954 45
Installment shares, dues-----	803 87	Loans on real estate, shares, etc.-----	330,311 79
Paid-up and prepaid shares, dues-----	123,400 00	Interest paid-----	219 68
Investment certificates-----	283,784 25	Dividends on guarantee stock-----	2,000 00
Interest-----	54,628 99	Dues repaid, installment shares-----	740 00
Premiums-----	1,092 34	Profits repaid, installment shares-----	12 43
Loans repaid-----	146,184 83	Paid-up and prepaid shares, capital-----	103,600 00
Overdrafts and bills payable-----	41,000 00	Paid-up and prepaid shares, dividends-----	24,183 40
Advances, ledger accounts---	284 25	Investment certificates, principal-----	125,435 01
All other receipts-----	10,783 26	Investment certificates, interest-----	3,407 43
		Advances, ledger accounts---	284 25
		Salaries-----	10,284 91
		Taxes-----	1,095 04
		Other expenses-----	657 52
		All other disbursements-----	10,428 82
		Balance, cash in office and bank-----	5,761 34
Total receipts-----	\$664,376 07	Total disbursements--	\$664,376 07

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

BAY CITIES GUARANTY BUILDING-LOAN ASSOCIATION.

P. O. address, 221 Santa Monica Boulevard, Santa Monica.

Incorporated May 27, 1921. Fiscal year ended June 30, 1926.

Officers—W. F. Barnum, President; F. J. Cross and Oscar Anderson, Vice Presidents; Glen Behymer, Attorney; J. D. Rishell, Secretary.

Directors—W. F. Barnum, F. J. Cross, Oscar Anderson, R. H. Cotton, Glen Behymer.

No. of series, none. No. of members and investors, 2868. No. of shares, 10,892.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,038,474 40	Guarantee stock, capital----	\$68,000 00
Arrearages on dues, interest, etc.-----	1,938 26	Guarantee stock, surplus reserve-----	8,160 00
Cash in office and bank-----	11,240 60	Installment shares, dues-----	107,424 75
Furniture and fixtures-----	7,000 00	Installment shares, profits----	6,679 26
Bonds owned-----	100 00	Investment certificates, principal-----	703,767 46
		Investment certificates, interest unpaid-----	12,739 19
		Overdrafts and bills payable-----	48,346 30
		Reserve and undivided profits-----	1,553 84
		Loans due and incomplete----	92,411 86
		Sundry ledger accounts-----	3,383 28
		All other liabilities, dividends unpaid-----	6,287 32
Total assets-----	\$1,058,753 26	Total liabilities-----	\$1,058,753 26

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report--	\$22,431 10	Overdrafts and bills payable	\$75,153 70
Guarantee stock-----	10,600 00	Loans on real estate, shares, etc.-----	669,196 08
Installment shares, dues-----	198,115 25	Interest paid-----	2,380 84
Investment certificates-----	805,935 43	Dividends on guarantee stock-----	5,285 80
Interest-----	59,857 77	Dues repaid, installment shares-----	165,562 95
Fines-----	83 80	Profits repaid, installment shares-----	2,288 67
Loans repaid-----	203,445 34	Investment certificates, principal-----	463,240 64
Overdrafts and bills payable	106,000 00	Investment certificates, interest-----	4,425 95
Advances, ledger accounts--	236,932 48	Advances, ledger accounts--	226,040 70
Real estate sold-----	14,295 58	Salaries-----	6,900 00
Rents-----	655 95	Taxes-----	835 88
		Other expenses-----	25,800 89
		Balance, cash in office and bank-----	11,240 60
Total receipts-----	\$1,658,352 70	Total disbursements--	\$1,658,352 70

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 155—SANTA PAULA.

SANTA PAULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 105 W. Main Street, Santa Paula.

Incorporated April 21, 1890. Fiscal year ended May 15, 1926.

Officers—D. W. Mott, President; I. B. Martin, Vice President; L. C. Drapeau, Attorney; H. H. Youngken, Secretary-Treasurer.

Directors—D. W. Mott, I. B. Martin, A. L. Drown, A. C. Hardison, J. R. Couch, L. Leon Pressey, F. F. Harvey, L. C. Drapeau, C. Beckley.

No. of series, 21. No. of members and investors, 639. No. of shares, 18,193.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,403,300 00	Installment shares, dues---	\$515,140 50
Arrearages on dues, interest, etc.-----	8,864 65	Installment shares, profits---	99,605 57
Cash in office and bank-----	29,862 90	Investment notes, principal---	664,880 00
Real estate, office building---	20,038 28	Advance payments-----	2,235 85
Furniture and fixtures-----	3,398 27	Overdrafts and bills payable	40,000 00
Advances, ledger accounts---	6,552 58	Reserve and undivided profits-----	48,500 00
Bonds owned-----	386 77	Loans due and incomplete---	90,117 08
		Sundry ledger accounts---	1,824 45
		All other liabilities, accrued interest-----	10,100 00
Total assets-----	\$1,472,403 45	Total liabilities-----	\$1,472,403 45

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$19,756 51	Overdrafts and bills payable	\$40,000 00
Installment shares, dues---	175,592 90	Loans on real estate, shares, etc.-----	423,654 98
Investment notes-----	289,205 00	Interest paid-----	5,459 55
Interest-----	115,664 93	Dues repaid, installment shares-----	163,412 30
Fines-----	461 81	Profits repaid, installment shares-----	39,755 20
Fees-----	481 60	Investment notes, principal---	201,725 00
Loans repaid-----	318,700 00	Investment notes, interest---	34,991 45
Overdrafts and bills payable	40,000 00	Advances, ledger accounts---	64,643 29
Advances, ledger accounts---	62,859 43	Salaries-----	11,941 88
Bonds sold-----	323 42	Taxes-----	984 33
Rents-----	674 03	Other expenses-----	7,288 75
		Balance, cash in office and bank-----	29,862 90
Total receipts-----	\$1,023,719 63	Total disbursements---	\$1,023,719 63

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
C. 31-----	72	\$72 00	\$91 84	\$90 85
32-----	60	60 00	73 42	72 08
33-----	48	48 00	56 40	54 74
34-----	36	36 00	40 64	39 34
35-----	24	24 00	26 04	25 50
36-----	12	12 00	12 52	12 38

No. 156—SANTA ROSA.

SANTA ROSA BUILDING AND LOAN ASSOCIATION.

P. O. address, 629 Fourth Street, Santa Rosa.

Incorporated October 3, 1888. Fiscal term ended June 30, 1926.

Officers—D. P. Anderson, President; A. O. Erwin, Vice President; F. F. Marvin, Treasurer; R. M. Barrett, Attorney; C. D. Barnett, Secretary.

Directors—D. P. Anderson, A. O. Erwin, F. F. Marvin, Max Rosenberg, C. D. Barnett, Dr. R. M. Bonar, J. P. Plover.

No. of series, none. No. of members and investors, 457. No. of shares, 3578.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$357,363 40	Guarantee stock, capital---	\$10,000 00
Cash in office and bank-----	2,608 66	Installment shares, dues---	82,624 70
Furniture and fixtures-----	165 63	Installment shares, profits---	18,668 06
Advances, ledger accounts---	28 74	Investment certificates, principal-----	197,692 52
		Overdrafts and bills payable	30,000 00
		Reserve and undivided profits-----	16,338 15
		Loans due and incomplete---	4,843 00
Total assets-----	\$360,166 43	Total liabilities-----	\$360,166 43

RECEIPTS FOR FISCAL TERM.		DISBURSEMENTS FOR FISCAL TERM.	
Balance from last report---	\$6,527 27	Overdrafts and bills payable	\$25,000 00
Installment shares, dues---	10,274 00	Loans on real estate, shares, etc.-----	132,711 55
Investment certificates-----	233,040 38	Interest paid-----	514 17
Interest-----	16,816 56	Dividends on guarantee stock-----	1,000 00
Fees-----	53 00	Dues repaid, installment shares-----	11,201 20
Loans repaid-----	62,836 62	Profits repaid, installment shares-----	3,309 86
Overdrafts and bills payable	55,000 00	Investment certificates, principal-----	197,382 00
Advances, ledger accounts---	136 03	Investment certificates, interest-----	7,458 57
		Advances, ledger accounts---	164 77
		Salaries-----	1,602 50
		Taxes-----	146 50
		Other expenses-----	1,561 68
		All other disbursements---	22 40
		Balance, cash in office and bank-----	2,608 66
Total receipts-----	\$384,683 86	Total disbursements---	\$384,683 86

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
27-----	132	\$132 00	\$190 93	\$182 82
28-----	120	120 00	167 61	160 50
29-----	108	108 00	145 72	139 50
30-----	96	96 00	125 16	120 00
31-----	84	84 00	105 86	101 64
32-----	72	72 00	87 74	84 42
33-----	60	60 00	70 72	68 25
34-----	48	48 00	54 74	53 04
35-----	36	36 00	39 74	38 70
36-----	24	24 00	25 65	25 14
37-----	12	12 00	12 42	12 30

No. 157—SAUSALITO.

SAUSALITO MUTUAL LOAN ASSOCIATION.

P. O. address, care Bank of Sausalito, Sausalito.

Incorporated December 1, 1887. Fiscal term ended June 30, 1926.

Officers—C. O. Sharpe, President; F. A. Fiedler, Vice President; Geo. H. Harlan, Attorney; E. S. Rayburn, Secretary.

Directors—C. O. Sharpe, F. A. Fiedler, F. Perry, Thos. Young, P. G. Sanborn, J. F. Joseph, M. V. Silva, F. D. Linsley, E. S. Rayburn.

No. of series, 12. No. of members and investors, 160. No. of shares, 2149.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$54,761 88	Installment shares, dues---	\$37,831 00
Arrearages on dues, interest, etc. -----	25 80	Installment shares, profits---	5,529 62
Cash in office and bank-----	3,915 78	Paid-up and prepaid shares, principal -----	14,200 00
Other real estate owned-----	3,102 67	Reserve and undivided profits -----	2,486 22
Other assets-----	94 56	Loans due and incomplete---	1,750 00
		Sundry ledger accounts----	103 85
Total assets-----	\$61,900 69	Total liabilities-----	\$61,900 69

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$8,248 30	Loans on real estate, shares, etc. -----	\$25,872 60
Installment shares, dues---	10,371 50	Dues repaid, installment shares -----	7,163 50
Paid-up and prepaid shares, dues -----	4,300 00	Profits repaid, installment shares -----	1,967 08
Interest -----	2,749 32	Paid-up and prepaid shares, dividends -----	310 00
Fees -----	53 90	Advances, ledger accounts--	328 85
Loans repaid-----	17,103 19	Real estate acquired-----	3,102 67
Advances, ledger accounts--	440 75	Salaries -----	360 00
All other receipts-----	329 00	Taxes -----	51 12
		Other expenses-----	429 80
		All other disbursements---	94 56
		Balance, cash in office and bank -----	3,915 78
Total receipts-----	\$43,595 96	Total disbursements--	\$43,595 96

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
39-----	68	\$68 00	\$85 47	\$79 64
41-----	56	56 00	67 53	61 68
43-----	44	44 00	50 90	48 87
45-----	32	32 00	35 86	34 27
47-----	20	20 00	21 36	19 38
49-----	8	8 00	8 22	8 00

No. 158—SOUTH PASADENA.

REPUBLIC BUILDING AND LOAN ASSOCIATION.

P. O. address, 817 Fair Oaks Avenue, South Pasadena.

Incorporated October 19, 1925. Term ended June 30, 1926.

Officers—E. T. Grua, President; Edw. H. Rust, Vice President; H. M. Hanson, Secretary.

Directors—E. T. Grua, Edw. H. Rust, Clark Rutherford, John W. Hunt, G. F. Trask, O. R. Clanton, H. M. Hanson.

No. of series, none. No. of members and investors, 170. No. of shares, 869.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$43,822 40	Guarantee stock, capital---	\$25,000 00
Cash in office and bank-----	11,340 22	Guarantee stock, surplus reserve-----	4,884 30
Furniture and fixtures-----	1,640 07	Installment shares, dues---	238 50
Other assets, investments, certificates-----	10,000 00	Paid-up and prepaid shares, principal-----	250 00
		Investment certificates, principal-----	23,370 19
		Loans due and incomplete---	12,605 70
		Sundry ledger accounts-----	454 00
Total assets-----	\$66,802 69	Total liabilities-----	\$66,802 69

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$25,000 00	Loans on real estate, shares, etc.-----	\$54,594 30
Guarantee stock premium---	5,000 00	Investment certificates, interest-----	99 05
Installment shares, dues---	238 50	Salaries-----	621 00
Paid-up and prepaid shares, dues-----	250 00	Other expenses-----	2,436 29
Investment certificates-----	23,370 19	All other disbursements---	1,640 07
Interest-----	1,092 47	Balance, cash in office and bank-----	11,340 22
Fees-----	1,906 17		
Loans repaid-----	13,377 60		
Advances, ledger accounts---	454 00		
Rents-----	42 00		
Total receipts-----	\$70,730 93	Total disbursements---	\$70,730 93

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 159—STOCKTON.

SAN JOAQUIN VALLEY BUILDING AND LOAN ASSOCIATION.

P. O. address, 11 S. Hunter Street, Stockton.

Incorporated June 17, 1889. Fiscal year ended December 31, 1926.

Officers—A. M. Noble, President; Jacob Simon, Vice President; Parkinson & Parkinson, Attorneys; Harold A. Noble, Secretary.

Directors—A. M. Noble, Jacob Simon, Geo. E. Catts, E. E. Cramer, E. W. Drury, W. C. Neumiller, O. C. Parkinson.

No. of series, none. No. of members and investors, 7247. No. of shares, 82,106.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$3,956,465 25	Installment shares, dues.---	\$1,470,141 57
Arrearages on dues, interest, etc. -----	10,812 44	Installment shares, profits.---	349,838 68
Cash in office and bank.---	190,379 98	Paid-up and prepaid shares, principal -----	1,884,012 86
Other real estate owned.---	36,919 10	Paid-up and prepaid shares, dividends unpaid.---	291,404 35
Furniture and fixtures.---	8,950 00	Reserve and undivided profits -----	148,944 57
Advances, ledger accounts.---	1,502 15	Loans due and incomplete.---	49,874 45
		All other liabilities, interest uncollected -----	10,812 44
Total assets.-----	\$4,205,028 92	Total liabilities -----	\$4,205,028 92

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report.---	\$192,929 79	Loans on real estate, shares, etc. -----	\$1,306,281 64
Installment shares, dues.---	543,545 97	Interest paid -----	224 90
Paid-up and prepaid shares, dues -----	708,991 90	Dues repaid, installment shares -----	367,854 99
Interest -----	279,733 74	Profits repaid, installment shares -----	55,318 24
Loans repaid.-----	672,128 74	Paid-up and prepaid shares, capital -----	373,308 88
Advances, ledger accounts.---	646 66	Paid-up and prepaid shares, dividends -----	43,079 31
Real estate sold.-----	23,520 00	Advances, ledger accounts.---	2,092 16
		Real estate acquired.-----	36,877 50
		Salaries -----	21,705 00
		Taxes -----	6,352 58
		Other expenses -----	16,772 98
		All other disbursements.---	1,248 64
		Balance, cash in office and bank -----	190,379 98
Total receipts.-----	\$2,421,496 80	Total disbursements.---	\$2,421,496 80

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7.20 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SECURITY BUILDING AND LOAN ASSOCIATION.

P. O. address, corner Sutter and Market Streets, Stockton.

Incorporated October 25, 1912. Fiscal year ended December 31, 1925.

Officers—Chas. Finkbohner, President; Irving Martin, Vice President; Von Detten, Henry & Goodrum, Attorneys; F. W. Wurster, Secretary.

Directors—Chas. Finkbohner, Irving Martin, Dr. J. V. Craviotto, Agler B. Ellis, Earl M. Lewis, Chas. E. Manthey, F. H. Arnsburger, F. W. Wurster, Otto Von Detten.

No. of series, none. No. of members and investors, 3648. No. of shares, 13,800.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$3,043,647 48	Guarantee stock, capital---	\$132,500 00
Cash in office and bank-----	44,593 28	Guarantee stock, surplus reserve-----	28,000 00
Real estate, office building---	144,500 00	Paid-up and prepaid shares, principal-----	1,247,595 00
Other real estate owned-----	67,544 59	Investment certificates, principal-----	1,815,354 65
Furniture and fixtures-----	6,300 00	Investment certificates, interest unpaid-----	63,530 16
Advances, ledger accounts---	8,531 78	Reserve and undivided profits-----	6,311 40
Bonds owned-----	121,847 13	Loans due and incomplete---	145,163 15
Other assets-----	3,610 92	Sundry ledger accounts---	2,120 82
Total assets-----	\$3,440,575 18	Total liabilities-----	\$3,440,575 18

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$15,242 41	Loans on real estate, shares, etc.-----	\$1,292,675 68
Installment shares, dues---	12,878 02	Interest paid-----	1,475 03
Paid-up and prepaid shares, dues-----	796,895 00	Dividends on guarantee stock-----	17,225 00
Investment certificates-----	773,740 57	Dues repaid, installment shares-----	97,730 94
Interest-----	235,580 05	Profits repaid, installment shares-----	19,712 48
Fees-----	1,212 50	Paid-up and prepaid shares, capital-----	184,250 00
Loans repaid-----	818,855 59	Paid-up and prepaid shares, dividends-----	59,272 46
Advances, ledger accounts---	16,643 60	Investment certificates, principal-----	630,010 91
Real estate sold-----	66,084 18	Investment certificates, interest-----	42,347 75
Rents-----	14,066 69	Advances, ledger accounts---	18,933 72
All other receipts-----	3,344 98	Real estate acquired-----	151,700 81
Total receipts-----	\$2,754,543 59	Bonds purchased-----	121,847 13
		Salaries-----	18,238 75
		Taxes-----	10,502 38
		Other expenses-----	22,588 03
		All other disbursements---	21,439 24
		Balance, cash in office and bank-----	44,593 28
		Total disbursements-----	\$2,754,543 59

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 161—STOCKTON.

STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 N. San Joaquin Street, Stockton.

Incorporated November 10, 1922. Fiscal year ended December 31, 1925.

Officers—Frank L. Williams, President; Percy T. Cleghorn, Vice President; Howard Hammond, Secretary.

Directors—Frank L. Williams, Howard Hammond, Percy T. Cleghorn, Edward F. Harris, Wm. F. Maxwell.

No. of series, none. No. of members and investors, 1809. No. of shares, 1500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$1,521,678 61	Guarantee stock, capital---	\$150,000 00
Arrearages on dues, interest, etc.-----	5,908 64	Guarantee stock, surplus reserve-----	14,000 00
Cash in office and bank-----	101,595 48	Investment certificates, principal-----	1,470,581 72
Other real estate owned-----	16,300 00	Investment certificates, interest unpaid-----	67,281 88
Furniture and fixtures-----	2,500 00	Reserve and undivided profits-----	5,393 90
Advances, ledger accounts-----	6,586 83	Loans due and incomplete---	73,691 87
Bonds owned-----	350 00	Sundry ledger accounts-----	86 55
Other assets, other association certificates, etc.-----	132,025 00	All other liabilities, delinquent interest-----	5,908 64
Total assets-----	\$1,786,944 56	Total liabilities-----	\$1,786,944 56
RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$173,203 33	Loans on real estate, shares, etc.-----	\$763,360 18
Guarantee stock-----	50,000 00	Interest paid-----	265 59
Investment certificates-----	\$49,984 32	Dividends on guarantee stock-----	11,027 60
Interest-----	123,730 10	Investment certificates, principal-----	421,204 94
Loans repaid-----	314,305 44	Investment certificates, interest-----	76,296 95
Advances, ledger accounts---	9,829 01	Advances, ledger accounts---	13,820 89
Real estate sold-----	8,113 57	Real estate acquired-----	19,883 45
Bonds sold-----	32,409 73	Bonds purchased-----	350 00
All other receipts-----	211 70	Salaries-----	7,570 00
		Taxes-----	2,025 45
		Other expenses-----	10,909 79
		All other disbursements, association certificates, etc.---	133,476 88
		Balance, cash in office and bank-----	101,595 48
Total receipts-----	\$1,561,787 20	Total disbursements-----	\$1,561 787 20

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

STOCKTON LAND, LOAN AND BUILDING ASSOCIATION.

P. O. address, 36 S. San Joaquin Street, Stockton.

Incorporated January 3, 1887. Fiscal year ended December 31, 1925.

Officers—W. B. Nutter, President; J. K. Wagner and G. P. Roberts, Vice Presidents;
R. C. Minor, Attorney; Chas. E. Littlehale, Secretary-Manager.Directors—W. B. Nutter, J. K. Wagner, G. P. Roberts, P. E. Holt, John M.
Perry, Chas. E. Littlehale, R. B. Teefy.

No. of series, none. No. of members and investors, 2865. No. of shares, 23,800.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$2,082,573 30	Installment shares, dues ---	\$703,910 10
Arrearages on dues, interest, etc. -----	7,110 66	Installment shares, profits ---	236,071 08
Cash in office and bank -----	28,742 06	Paid-up and prepaid shares, principal -----	998,500 00
Furniture and fixtures -----	1,500 00	Paid-up and prepaid shares, dividends unpaid -----	55,161 42
Advances, ledger accounts ---	2,613 37	Reserve and undivided profits -----	95,396 38
Other assets -----	300 00	Loans due and incomplete ---	31,575 41
		Sundry ledger accounts ---	2,225 00
Total assets -----	\$2,122,839 39	Total liabilities -----	\$2,122,839 39

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$13,351 12	Overdrafts and bills payable	\$5,000 00
Installment shares, dues ---	173,701 37	Loans on real estate, shares, etc. -----	707,486 37
Paid-up and prepaid shares, dues -----	345,200 00	Interest paid -----	650 91
Interest -----	138,422 94	Dues repaid, installment shares -----	149,194 16
Fees -----	437 65	Profits repaid, installment shares -----	53,398 48
Loans repaid -----	391,494 09	Paid-up and prepaid shares, capital -----	72,500 00
Overdrafts and bills payable	5,000 00	Paid-up and prepaid shares, dividends -----	37,720 35
Advances, ledger accounts ---	4,630 59	Advances, ledger accounts ---	4,821 30
Real estate sold -----	4,400 00	Salaries -----	8,388 00
All other receipts, fire loss, etc. -----	15,199 12	Taxes -----	1,745 20
		Other expenses -----	7,171 88
Total receipts -----	\$1,091,836 88	All other disbursements, fire loss, etc. -----	15,018 08
		Balance, cash in office and bank -----	28,742 06
		Total disbursements ---	\$1,091,836 88

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 $\frac{3}{4}$ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 163—TIBURON.

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

P. O. address, Tiburon.

Incorporated June 1, 1923. Fiscal year ended June 30, 1926.

Officers—W. R. Bent, President; W. H. Krautz, Vice President; Geo. H. Harlan, Attorney; Allen W. Dayton, Secretary.

Directors—W. R. Bent, W. H. Krautz, W. J. Cummings, F. H. Gilman, C. D. Phelps, Robt. Salkeld, J. E. Soderman, J. J. Wosser, A. W. Dayton.

No. of series, none. No. of members and investors, 323. No. of shares, 5043.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$163,780 87	Guarantee stock, capital ---	\$31,314 49
Cash in office and bank -----	2,341 15	Guarantee stock, surplus reserve -----	400 00
Other real estate owned -----	3,891 31	Installment shares, dues ---	40,730 69
		Installment shares, profits ---	2,732 86
		Paid-up and prepaid shares, principal -----	33,300 00
		Paid-up and prepaid shares, dividends unpaid -----	1,151 59
		Investment certificates, principal -----	12,100 00
		Investment certificates, interest unpaid -----	267 23
		Overdrafts and bills payable	20,000 00
		Reserve and undivided profits -----	447 38
		Loans due and incomplete ---	25,555 07
		Sundry ledger accounts ---	40 34
		All other liabilities -----	1,973 68
Total assets -----	\$170,013 33	Total liabilities -----	\$170,013 33

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report ---	\$2,091 63	Overdrafts and bills payable	\$42,500 00
Guarantee stock -----	4,251 04	Loans on real estate, shares, etc. -----	86,460 56
Installment shares, dues ---	31,265 29	Interest paid -----	940 96
Paid-up and prepaid shares, dues -----	21,800 00	Dividends on guarantee stock -----	1,651 04
Investment certificates -----	12,300 00	Dues repaid, installment shares -----	10,355 46
Interest -----	8,809 72	Profits repaid, installment shares -----	377 09
Fees -----	204 90	Paid-up and prepaid shares, capital -----	3,400 00
Loans repaid -----	33,611 79	Paid-up and prepaid shares, dividends -----	1,285 17
Overdrafts and bills payable	40,600 00	Investment certificates, principal -----	500 00
Advances, ledger accounts ---	958 07	Investment certificates, interest -----	51 24
Rents -----	97 50	Advances, ledger accounts ---	917 73
All other receipts -----	2,463 70	Real estate acquired -----	3,891 31
		Salaries -----	600 00
		Taxes -----	120 89
		Other expenses -----	637 02
		All other disbursements ---	2,424 02
		Balance, cash in office and bank -----	2,341 15
Total receipts -----	\$158,453 64	Total disbursements ---	\$158,453 64

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

TORRANCE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Auditorium Building, Torrance.

Incorporated September 26, 1922. Fiscal year ended December 31, 1925.

Officers—T. C. Welch, President; J. W. Post, Vice President; Chas. T. Rippy, Secretary.

Directors—T. C. Welch, Geo. S. Welch, J. W. Post, Jas. I. King, Carl L. Hyde, Mrs. Isabel Henderson, Chas. T. Rippy, B. K. Welch, L. F. Bennett.

No. of series, none. No. of members and investors, 245. No. of shares, 355.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$123,110 98	Guarantee stock, capital....	\$25,000 00
Cash in office and bank-----	3,650 44	Guarantee stock, surplus reserve-----	1,800 11
Furniture and fixtures-----	1,007 11	Installment shares, dues-----	11,519 11
Other assets-----	442 68	Installment shares, profits....	1,242 38
		Investment certificates, principal-----	65,506 51
		Investment certificates, interest unpaid-----	1,631 67
		Overdrafts and bills payable-----	15,000 00
		Reserve and undivided profits-----	3,033 80
		Loans due and incomplete....	2,387 06
		Sundry ledger accounts-----	321 10
		All other liabilities-----	769 47
Total assets-----	\$128,211 21	Total liabilities-----	\$128,211 21

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$1,276 03	Loans on real estate, shares, etc.-----	\$48,087 07
Investment certificates-----	28,191 46	Interest paid-----	228 85
Interest-----	7,254 73	Dues repaid, installment shares-----	940 18
Fees-----	1,296 30	Profits repaid, installment shares-----	673 87
Loans repaid-----	7,211 08	Paid-up and prepaid shares, dividends-----	2,966 38
Overdrafts and bills payable-----	15,000 00	Bonds purchased-----	2,066 88
Bonds sold-----	2,000 00	Salaries-----	1,300 00
All other receipts-----	10 00	Taxes-----	171 39
		Other expenses-----	1,113 07
		All other disbursements, office fixtures, etc.-----	1,041 47
		Balance, cash in office and bank-----	3,650 44
Total receipts-----	\$62,239 60	Total disbursements--	\$62,239 60

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus dividend as per by-laws.

No. 165—TULARE.

GUARANTEE BUILDING-LOAN ASSOCIATION.

P. O. address, S. W. Corner K and Kern Streets, Tulare.

Incorporated June 23, 1923. Fiscal year ended December 31, 1925.

Officers—W. E. Dunlap, President; B. F. McMurry, Vice President; Russell & Heid, Attorneys; W. E. Anderson, Secretary.

Directors—W. E. Dunlap, B. F. McMurry, G. C. Burnett, W. H. Jones, H. C. Evans, E. J. Ryan, G. W. Linder, F. J. Heid, Jr., W. E. Anderson.

No. of series, none. No. of members and investors, 126. No. of shares, 100.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$85,561 30	Guarantee stock, capital---	\$10,000 00
Cash in office and bank ---	1,570 37	Guarantee stock, surplus reserve -----	1,007 57
Furniture and fixtures-----	258 31	Investment certificates, principal -----	67,592 12
		Investment certificates, interest unpaid-----	3,817 34
		Overdrafts and bills payable	3,750 00
		Reserve and undivided profits -----	1,121 19
		Sundry ledger accounts----	101 76
Total assets-----	\$87,389 98	Total liabilities-----	\$87,389 98

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$7,817 09	Overdrafts and bills payable	\$5,950 00
Investment certificates-----	56,638 21	Loans on real estate, shares, etc. -----	57,289 57
Interest -----	6,055 44	Interest paid -----	31 60
Fines -----	14 64	Dividends on guarantee stock -----	500 00
Fees -----	1,270 00	Investment certificates, principal -----	20,482 57
Loans repaid -----	7,351 85	Investment certificates, interest -----	838 93
Overdrafts and bills payable	9,700 00	Taxes -----	70 00
All other receipts-----	26 20	Other expenses-----	2,140 39
		Balance, cash in office and bank -----	1,570 37
Total receipts-----	\$88,873 43	Total disbursements--	\$88,873 43

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

TULARE BUILDING AND LOAN ASSOCIATION.

P. O. address, 215 E. Kern Street, Tulare.

Incorporated January, 1889. Fiscal year ended December 31, 1925.

Officers—A. W. Wheeler, President; H. Whaley, Vice President; Geo. F. Gill, Attorney, J. L. Wilder, Secretary.

Directors—A. W. Wheeler, H. Whaley, F. E. Anderson, C. L. Smith, J. G. Smith, E. E. Scranton, G. A. Brunner, J. J. Mitchell, J. L. Wilder.

No. of series, 20. No. of members and investors, 96. No. of shares, 1025.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$77,600 00	Installment shares, dues-----	\$47,460 00
Arrearages on dues, interest, etc. -----	22 00	Installment shares, profits--	11,059 83
Cash in office and bank----	2,948 04	Advance payments-----	2,960 00
Furniture and fixtures-----	200 00	Overdrafts and bills payable	12,500 00
		Reserve and undivided profits -----	4,645 26
		Sundry ledger accounts-----	2,087 10
		All other liabilities-----	57 85
Total assets-----	\$80,770 04	Total liabilities-----	\$80,770 04

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,347 91	Loans on real estate, shares, etc. -----	\$18,750 00
Installment shares, dues-----	13,221 00	Interest paid-----	683 80
Interest -----	5,985 77	Dues repaid, installment shares -----	16,313 00
Fees -----	40 80	Profits repaid, installment shares -----	4,726 24
Loans repaid-----	8,970 00	Advances, ledger accounts--	2,156 07
Overdrafts and bills payable	12,500 00	Salaries -----	1,200 00
Advances, ledger accounts--	3,888 17	Taxes -----	78 40
		Other expenses-----	98 10
		Balance, cash in office and bank -----	2,948 04
Total receipts-----	\$46,953 65	Total disbursements--	\$46,953 65

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
G-----	120	\$120 00	\$167 01	\$155 26
I-----	108	108 00	145 68	136 26
K-----	96	96 00	125 38	118 04
M-----	84	84 00	106 37	100 78
O-----	72	72 00	88 18	84 12
Q-----	60	60 00	71 21	68 41
S-----	48	48 00	55 16	53 37
T-----	36	36 00	40 06	39 05
W-----	24	24 00	25 86	25 40
Y-----	12	12 00	12 54	12 41

No. 167—UPLAND.

MAGNOLIA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address 272 E. Ninth Street, Upland.

Incorporated September 10, 1901. Fiscal term ended June 30, 1926.

Officers—Charles Ruedy, President; F. W. Palmer, Vice President; Leonard, Surr & Hillyer, Attorneys; D. E. Palmer, Secretary-Treasurer.

Directors—Chas. Ruedy, F. W. Palmer, A. B. Chowning, H. C. Moore, J. F. Anderson, F. H. Manker, W. E. Titus.

No. of series, none. No. of members and investors, 750. No. of shares, 7520.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$594,084 40	Installment shares, dues---	\$118,871 89
Arrearages on dues, interest, etc. -----	1,504 30	Installment shares, profits---	13,238 39
Cash in office and bank----	9,881 18	Paid-up and prepaid shares, principal -----	477,650 00
Furniture and fixtures-----	1,128 61	Reserve and undivided profits -----	11,743 19
Bonds owned-----	29,541 25	All other liabilities, term profits undivided-----	14,829 54
Other assets -----	193 27		
Total assets-----	\$636,330 01	Total liabilities-----	\$636,333 01

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$34,843 42	Loans on real estate, shares, etc. -----	\$119,100 00
Installment shares, dues---	37,029 57	Dues repaid, installment shares -----	32,302 07
Paid-up and prepaid shares, dues -----	193,200 00	Profits repaid, installment shares -----	4,710 22
Interest -----	31,061 14	Paid-up and prepaid shares, capital -----	150,300 00
Fines -----	29 65	Paid-up and prepaid shares, dividends -----	25,294 82
Fees -----	288 00	Advances, ledger accounts---	21 60
Loans repaid-----	62,636 84	Bonds purchased -----	19,321 25
Bonds sold-----	5,125 00	Salaries -----	1,935 00
All other receipts-----	768 66	Taxes -----	327 63
		Other expenses-----	1,109 21
		All other disbursements, office fixtures, etc.-----	679 30
		Balance, cash in office and bank -----	9,881 18
Total receipts-----	\$364,982 28	Total disbursements--	\$364,982 28

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7.20 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PROVIDENT BUILDING-LOAN ASSOCIATION.

P. O. address, 6402 Sherman Way, Van Nuys.

Incorporated May 1, 1925. Fiscal term ended December 31, 1925.

Officers—W. P. Whitsett, President; I. H. Malin, Lee W. Miller, Fred Weddington, Vice Presidents; J. S. McPherson, Attorney; W. C. Haden, Secretary.

Directors—W. P. Whitsett, I. H. Malin, Lee W. Miller, Fred Weddington, F. N. High, F. W. Berkshire, Hugo Carlson, R. C. Church, W. H. Cox, H. C. Hatterschied, W. C. Haden, F. J. Hendershot, G. R. LeBaron, F. A. Pfaffinger, J. H. Willis.

No. of series, none.

No. of members and investors, 63.

No. of shares, 310.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$52,565 79	Guarantee stock, capital---	\$31,000 00
Cash in office and bank-----	34,571 04	Investment certificates, principal-----	36,104 84
Furniture and fixtures-----	586 50	Investment certificates, interest unpaid-----	504 25
		Reserve and undivided profits-----	5,468 69
		Loans due and incomplete--	14,645 55
Total assets-----	\$87,723 33	Total liabilities-----	\$87,723 33

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Balance from last report---	\$32,073 88	Loans on real estate, shares, etc.-----	\$39,254 45
Guarantee stock-----	3,500 00	Investment certificates, principal-----	2,300 00
Investment certificates-----	38,304 84	Investment certificates, interest-----	49 69
Interest-----	1,748 04	Advances, ledger accounts--	7,773 25
Premiums-----	800 00	Salaries-----	900 00
Fines-----	80	Other expenses-----	1,108 09
Fees-----	900 50	All other disbursements, office fixtures-----	479 00
Loans repaid-----	1,334 21	Balance, cash in office and bank-----	34,571 04
Advances, ledger accounts--	7,773 25		
Total receipts-----	\$86,435 52	Total disbursements--	\$86,435 52

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 169—VAN NUYS.

VAN NUYS BUILDING AND LOAN ASSOCIATION.

P. O. address, 6330 Sherman Way, Van Nuys.

Incorporated July 30, 1925. Term ended December 31, 1925.

Officers—C. T. Wardlaw, President; W. E. Bierkamp, Vice President; W. I. Morrison, Attorney; H. C. Sorgenfrey, Secretary.

Directors—C. T. Wardlaw, W. E. Bierkamp, A. J. Pickerell, F. M. Keffer, Geo. M. Adams, M. H. Adamson, R. C. Smith, C. F. Blakslee, A. B. Prior, Jim Wilson, W. J. Petit, S. O. Houghton, J. H. Slattery, W. E. Day, B. R. Holloway.

No. of series, none. No. of members and investors, 35. No. of shares, 519.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$81,182 25	Guarantee stock, capital---	\$51,200 00
Cash in office and bank-----	5,210 85	Guarantee stock, surplus reserve-----	2,560 00
Furniture and fixtures-----	50 75	Paid-up and prepaid shares, principal-----	700 00
		Investment certificates, principal-----	7,559 33
		Investment certificates, interest unpaid-----	20 80
		Reserve and undivided profits-----	769 39
		Loans due and incomplete---	23,217 15
		Sundry ledger accounts-----	417 18
Total assets-----	\$86,443 85	Total liabilities-----	\$86,443 85

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock-----	\$51,200 00	Loans on real estate, shares, etc.-----	\$58,617 81
Guarantee stock premium---	2,560 00	Interest paid-----	179 82
Paid-up and prepaid shares, dues-----	700 00	Paid-up and prepaid shares, dividends-----	2 16
Investment certificates-----	7,559 33	Investment certificates, interest-----	53 30
Interest-----	706 56	Salaries-----	300 00
Fees-----	1,686 64	Other expenses-----	1,088 53
Loans repaid-----	652 71	All other disbursements, office fixtures-----	50 75
Advances, ledger accounts---	437 98	Balance, cash in office and bank-----	5,210 85
Total receipts-----	\$65,503 22	Total disbursements---	\$65,503 22

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

VENTURA BUILDING AND LOAN ASSOCIATION.

P. O. address, Carne Building, Ventura.

Incorporated June 24, 1920. Fiscal year ended June 30, 1926.

Officers—Thos. G. Gabbert, President; L. A. Durfee, Vice President; J. E. Rains, Treasurer; Scott McReynolds, Secretary and Attorney.

Directors—Thos. G. Gabbert, L. A. Durfee, Edgar Carne, J. E. Rains, Geo. L. Likens, Harry Valentine, Watson Bonestel, A. L. Hobson, Scott McReynolds.

No. of series, none. No. of members and investors, 292. No. of shares, 3805.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$224,133 26	Installment shares, dues---	\$159,373 76
Cash in office and bank-----	1,353 95	Installment shares, profits--	21,995 38
		Paid-up and prepaid shares, principal -----	800 00
		Investment certificates, principal -----	8,800 00
		Overdrafts and bills payable	27,621 91
		Reserve and undivided profits -----	6,876 96
		All other liabilities-----	19 20
Total assets-----	\$225,487 21	Total liabilities-----	\$225,487 21

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$2,079 08	Overdrafts and bills payable	\$21,004 45
Installment shares, dues---	49,969 30	Loans on real estate, shares, etc. -----	85,449 64
Paid-up and prepaid shares, dues -----	800 00	Interest paid-----	646 58
Investment certificates-----	8,800 00	Dues repaid, installment shares -----	22,636 14
Interest -----	16,187 20	Profits repaid, installment shares -----	7,294 77
Fees -----	852 50	Paid-up and prepaid shares, dividends -----	77 75
Loans repaid-----	24,565 24	Investment certificates, interest -----	105 00
Overdrafts and bills payable	36,686 91	Advances, ledger accounts--	674 90
Advances, ledger accounts--	654 10	Salaries -----	900 00
		Taxes -----	155 14
		Other expenses-----	296 01
		Balance, cash in office and bank -----	1,353 95
Total receipts-----	\$140,594 33	Total disbursements--	\$140,594 33

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues \$1 per share per month.

Dividend last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 171—VISALIA.

VISALIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 109 W. Center Street, Visalia.

Incorporated January 5, 1887. Fiscal year ended January 31, 1926.

Officers—L. C. Hyde, President; Ira Chrisman, Vice President; H. B. McClure, Attorney; C. L. Johnson, Secretary.

Directors—L. C. Hyde, Ira Chrisman, C. L. Bradley, R. F. Cross, M. M. Maddox, E. J. Buckman, J. S. Johnson, C. L. Johnson.

No. of series, none. No. of members and investors, 474. No. of shares, 16,157.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$665,100 00	Installment shares, dues---	\$225,913 30
Arrearages on dues, interest, etc. -----	2,497 98	Installment shares, profits---	123,653 89
Cash in office and bank-----	9,025 75	Paid-up and prepaid shares, principal-----	288,400 00
Other real estate owned----	9,900 60	Paid-up and prepaid shares, dividends unpaid-----	8,608 09
Furniture and fixtures-----	167 00	Overdrafts and bills payable	20,700 00
Advances, ledger accounts----	1,970 95	Reserve and undivided profits-----	21,173 93
		Sundry ledger accounts----	125 00
		All other liabilities-----	88 07
Total assets-----	\$688,662 28	Total liabilities-----	\$688,662 28

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report----	\$2,628 84	Overdrafts and bills payable	\$57,000 00
Installment shares, dues----	60,184 68	Loans on real estate, shares, etc. -----	150,550 00
Paid-up and prepaid shares, dues-----	53,200 00	Interest paid-----	1,398 85
Interest-----	51,218 16	Dues repaid, installment shares-----	53,242 80
Fees-----	418 00	Profits repaid, installment shares-----	19,994 06
Loans repaid-----	132,900 00	Paid-up and prepaid shares, capital-----	50,500 00
Overdrafts and bills payable	71,500 00	Paid-up and prepaid shares, dividends-----	17,150 77
Advances, ledger accounts----	2,919 62	Advances, ledger accounts----	4,707 01
Rents-----	143 50	Real estate acquired-----	6,629 85
		Salaries-----	3,600 00
		Taxes-----	601 76
		Other expenses-----	604 95
		All other disbursements, office fixtures-----	107 00
		Balance, cash in office and bank-----	9,025 75
Total receipts-----	\$375,112 80	Total disbursements--	\$375,112 80

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8.70 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

WATSONVILLE BUILDING-LOAN ASSOCIATION.

P. O. address, 9 E. Third Street, Watsonville.

Incorporated October 12, 1925. Term ended June 30, 1926.

Officers—Frank Rodgers, President; F. W. Biebrach, Vice President; Sans & Hudson, Attorneys; F. W. Ruppert, Secretary-Treasurer.

Directors—Frank Rodgers, F. W. Biebrach, Dr. H. G. Watters, L. S. Alexander, H. Alexander, P. M. Andrews, Dr. D. S. Watters, F. R. Hudson, E. W. McSherry, A. W. Sans, R. H. Hudson, L. P. Cikuth, C. M. Zils, R. H. Peterson, M. M. Johnson, H. T. Dennis, F. W. Ruppert.

No. of series, none.

No. of members and investors, 37.

No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$86,789 96	Guarantee stock, capital---	\$25,000 00
Cash in office and bank----	51 71	Guarantee stock, surplus reserve -----	6,018 90
		Investment certificates, principal -----	31,059 91
		Overdrafts and bills payable	20,000 00
		Reserve and undivided profits -----	29 21
		Loans due and incomplete--	4,733 65
Total assets-----	\$86,841 67	Total liabilities-----	\$86,841 67

RECEIPTS FOR TERM.		DISBURSEMENTS FOR TERM.	
Guarantee stock -----	\$25,000 00	Loans on real estate, shares, etc. -----	\$98,416 35
Guarantee stock premium--	6,250 00	Interest paid -----	211 33
Investment certificates----	31,059 91	Salaries -----	2,000 00
Interest -----	3,016 33	Other expenses -----	831 84
Fees -----	284 35	All other disbursements----	459 40
Loans repaid-----	16,360 04	Balance, cash in office and bank -----	51 71
Overdrafts and bills payable	20,000 00		
Total receipts-----	\$101,970 63	Total disbursements--	\$101,970 63

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 173—WHITTIER.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 110 E. Philadelphia Street, Whittier.

Incorporated March 29, 1920. Fiscal year ended December 31, 1925.

Officers—M. Orban, Jr., President; D. C. Andrews, A. E. Harris, Vice Presidents;
W. H. Kimball, Secretary-Treasurer.

Directors—M. Orban, Jr., D. C. Andrews, A. E. Harris, A. L. Binford, W. F. Starkey, Chas. E. Cole, W. H. Kimball.

No. of series, 11. No. of members and investors, 1547. No. of shares, 10,664.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$966,200 00	Guarantee stock, capital....	\$100,000 00
Arrearages on dues, interest, etc. -----	4,432 70	Guarantee stock, surplus reserve -----	12,956 00
Cash in office and bank.....	71,516 93	Installment shares, dues.....	117,936 00
Furniture and fixtures.....	1 00	Installment shares, profits....	13,053 30
		Investment certificates, prin- cipal -----	740,383 98
		Investment certificates, interest unpaid.....	20,232 73
		Advance payments.....	5,753 00
		Reserve and undivided profits -----	27,018 92
		Sundry ledger accounts.....	3,500 00
		All other liabilities, delin- quent interest.....	1,316 70
Total assets.....	\$1,042,150 63	Total liabilities.....	\$1,042,150 63

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report....	\$65,394 09	Loans on real estate, shares, etc. -----	\$340,600 00
Installment shares, dues....	57,202 00	Dividends on guarantee stock -----	7,000 00
Investment certificates.....	333,495 16	Dues repaid, installment shares -----	21,585 50
Interest -----	74,692 39	Profits repaid, installment shares -----	2,040 78
Premiums -----	21 04	Investment certificates, prin- cipal -----	203,824 99
Fines -----	216 09	Investment certificates, interest -----	36,084 02
Fees -----	3,511 00	Salaries -----	7,703 50
Loans repaid.....	155,375 00	Taxes -----	735 83
All other receipts, special reserve -----	6,966 50	Other expenses.....	5,669 22
		All other disbursements, office fixtures.....	112 50
		Balance, cash in office and bank -----	71,516 93
Total receipts.....	\$696,873 27	Total disbursements..	\$696,873 27

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1.....	66	\$33 00	\$40 18	\$38 92
2.....	60	30 00	35 89	34 83
4.....	48	24 00	27 26	27 03
6.....	36	18 00	20 02	19 67
8.....	24	12 00	12 88	12 73
10.....	12	6 00	6 22	6 18

WHITTIER BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 E. Philadelphia Street, Whittier.

Incorporated October 25, 1920. Fiscal year ended December 31, 1925.

Officers—Wallace Gregg, President; A. C. Maple, Vice President; M. R. Allen, Secretary.

Directors—Wallace Gregg, A. C. Maple, M. R. Allen, J. G. Swain, H. L. Perry, A. H. Gregg, Truman Berry.

No. of series, none. No. of members and investors, 508. No. of shares, 1000.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$961,778 46	Guarantee stock, capital....	\$100,000 00
Cash in office and bank-----	82,605 30	Guarantee stock, surplus reserve-----	5,000 00
Real estate, office building-----	58,000 00	Investment certificates, principal-----	916,566 58
Furniture and fixtures-----	4,000 00	Investment certificates, interest unpaid-----	18,623 30
		Reserve and undivided profits-----	6,501 25
		Loans due and incomplete....	55,692 63
		All other liabilities, unpaid dividends-----	4,000 00
Total assets-----	\$1,106,383 76	Total liabilities-----	\$1,106,383 76

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$23,452 75	Overdrafts and bills payable	\$30,000 00
Investment certificates-----	480,643 23	Loans on real estate, shares, etc.-----	320,496 43
Interest-----	75,904 55	Dividends on guarantee stock-----	8,000 00
Fines-----	358 45	Investment certificates, principal-----	225,381 39
Fees-----	3,290 85	Investment certificates, interest-----	47,807 33
Loans repaid-----	172,271 04	Real estate acquired-----	20,500 00
Rents-----	1,020 00	Salaries-----	11,358 00
All other receipts-----	42 00	Taxes-----	1,218 45
		Other expenses-----	6,745 60
		All other disbursements, office fixtures-----	2,870 37
		Balance, cash in office and bank-----	82,605 30
Total receipts-----	\$756,982 87	Total disbursements--	\$756,982 87

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 175—WILMINGTON.

HARBOR BUILDING AND LOAN ASSOCIATION.

P. O. address, 326 Canal Avenue, Wilmington.

Incorporated August 18, 1922. Fiscal year ended December 31, 1925.

Officers—T. C. Thompson, President; J. W. Earl, A. Z. Taft, Jr., Vice Presidents;
G. R. Dexter, Attorney; T. L. Skelton, Secretary.

Directors—T. C. Thompson, J. W. Earl, A. Z. Taft, Jr., I. J. Rossman, O. B.
Kibele, W. C. Edwards, W. H. Edwards, A. W. Stone, D. S. Setnan, Hancock
Banning, Jr., T. L. Skelton.

No. of series, none. No. of members and investors, 226. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$158,844 62	Guarantee stock, capital---	\$50,000 00
Cash in office and bank----	30,960 53	Guarantee stock, surplus reserve -----	12,500 00
Furniture and fixtures----	3,360 00	Investment certificates, prin- cipal -----	114,542 15
Other assets-----	1,300 00	Investment certificates, interest unpaid-----	3,143 15
		Overdrafts and bills payable	5,000 00
		Reserve and undivided profits -----	1,238 62
		Loans due and incomplete--	6,291 23
		All other liabilities, divi- dends unpaid-----	1,750 00
Total assets-----	\$194,465 15	Total liabilities-----	\$194,465 15

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$44,572 82	Overdrafts and bills payable	\$18,000 00
Guarantee stock-----	14,700 00	Loans on real estate, shares, etc. -----	120,838 56
Guarantee stock premium---	3,675 00	Interest paid-----	266 84
Investment certificates-----	248,131 33	Investment certificates, prin- cipal -----	220,300 62
Interest -----	9,986 43	Advances, ledger accounts--	700 00
Premiums -----	5,860 50	Salaries -----	4,800 00
Loans repaid-----	56,043 30	Taxes -----	187 51
Overdrafts and bills payable	17,000 00	Other expenses-----	4,516 00
Advances, ledger accounts--	700 00	All other disbursements---	99 32
		Balance, cash in office and bank -----	30,960 53
Total receipts-----	\$400,669 38	Total disbursements--	\$400,669 38

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per certificate per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 176—WILMINGTON.

WILMINGTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Canal Avenue, Wilmington.

Incorporated September 3, 1920. Fiscal year ended June 30, 1926.

Officers—E. Opp, President; Louis Denni and Geo. C. Flint, Vice Presidents; Henry C. Carter, Attorney; O. W. Hodgkinson, Secretary.

Directors—E. Opp, Louis Denni, Geo. C. Flint, E. L. Menveg, J. A. Denni, Henry F. Lembke, Frank McGinley, C. Henry Olsen, J. A. Weldt, Andrew Young, O. W. Hodgkinson.

No. of series, none. No. of members and investors, 657. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$479,696 66	Guarantee stock, capital----	\$50,000 00
Cash in office and bank-----	48,659 28	Investment certificates, principal-----	519,534 44
Furniture and fixtures-----	1,285 04	Investment certificates, interest unpaid-----	17,932 65
Bonds owned-----	93,258 10	Reserve and undivided profits-----	21,719 24
		Loans due and incomplete--	13,712 75
Total assets-----	\$622,899 08	Total liabilities-----	\$622,899 08

RECEIPTS FOR FISCAL YEAR.		DISBURSEMENTS FOR FISCAL YEAR.	
Balance from last report---	\$21,650 93	Loans on real estate, shares, etc.-----	\$248,896 58
Investment certificates-----	542,973 03	Dividends on guarantee stock-----	3,500 00
Interest-----	39,404 40	Investment certificates, principal-----	370,330 11
Fees-----	5,791 87	Investment certificates, interest-----	6,180 00
Loans repaid-----	110,830 67	Bonds purchased-----	61,770 40
Bonds sold-----	29,422 48	Salaries-----	6,750 00
		Taxes-----	1,096 46
		Other expenses-----	2,890 55
		Balance, cash in office and bank-----	48,659 28
Total receipts-----	\$750,073 38	Total disbursements--	\$750,073 38

INSTALLMENT SHARES AND CERTIFICATES. AGE, VALUE, AND WITHDRAWAL VALUE.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

FOREIGN ASSOCIATION.

SALT LAKE CITY, UTAH.

WESTERN LOAN AND BUILDING COMPANY.

Address, 45-49 E. First South Street, Salt Lake City.

Incorporated April 16, 1892. Fiscal year ended December 31, 1925.

Officers—R. W. Madsen, President; Dr. John T. White, Vice President; V. R. Madsen, Vice President and Manager; James Ingebretsen, Attorney; H. M. H. Lund, Secretary.

Directors—R. W. Madsen, Dr. John T. White, V. R. Madsen, James Ingebretsen, H. M. H. Lund, L. W. Smeltzer, Chas. W. Amos, V. R. W. Madsen.

No. of series, 175. No. of members and investors, 30,587. No. of shares, 571,742.

ASSETS.		LIABILITIES.	
Loans on real estate-----	\$12,104,869 53	Reserve fund capital-----	\$750,000 00
Loans on contracts-----	589,023 23	Surplus reserve-----	29,471 28
Loans on shares-----	402,673 83	Installment shares and	
Cash in office-----	9,854 31	profits-----	10,904,964 01
Cash in banks-----	2,257,619 38	"D" Stock, full-paid-----	367,650 00
Real estate owned-----	16,300 00	Savings stock-----	1,881,710 10
Advances to borrowers-----	50,784 22	Advance payments-----	565,661 08
Insurance and taxes		Sundry ledger accounts---	344,447 62
advanced-----	38,662 45	Undivided profits-----	644,500 22
Sundry accounts receivable	18,617 36		
Total assets-----	\$15,488,404 31	Total liabilities-----	\$15,488,404 31

CALIFORNIA BUSINESS.

ASSETS.		LIABILITIES.			
Mortgage loans, face value	\$6,806,005 00	Shares		Dues paid	
Contract loans	187,570 00	"CC"	1,230	\$72,896	27
		"EE"	82,251	610,420	89
Total	\$6,993,575 00	"E"	4,395	144,099	25
Less repayments	1,143,924 00	"F"	33,322	761,551	72
		"H"	10,076	255,731	92
Net value	\$5,849,651 00				
Real estate, cost value	40,880 17				
Total	\$5,890,531 17	Totals	151,274	\$1,844,700	05

Number of shareholders in California-----	8,436
Number of loans in force-----	2,600
Number of borrowers-----	2,208
Number of loans on deposit in California-----	84
Face value of same-----	\$375,200 00
Less amount repaid on same-----	217,435 00
	\$157,765 00
Net deposit required by law-----	\$50,000 00

APPENDIX (D)

**Showing the Assets and Liabilities of 11 new Associations that have
been in operation less than six months, prior to June 30, 1926.**

NOT INCLUDED IN TABULATIONS

ENCINITAS.

HOME DISTRICT BUILDING AND LOAN ASSOCIATION.

P. O. address, Encinitas.

Incorporated April 17, 1926. Term ended June 30, 1926.

Officers—Starr Stowell, President; Abe Stowell, Secretary and Treasurer.

Directors—Starr Stowell, H. F. Beauchamp, Chas. H. Webster, Doren Perrine, Abe Stowell.

No. of members and investors, 29.

No. of shares, 206.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$7,636 16	Guarantee stock, capital---	\$20,600 00
Cash in office and bank----	18,870 36	Guarantee stock, surplus reserve -----	1,030 00
Furniture and fixtures----	336 70	Investment certificates, principal -----	3,068 16
		Reserve and undivided profits -----	145 06
		Loans due and incomplete--	2,000 00
Total assets-----	\$26,843 22	Total liabilities-----	\$26,843 22

LOS ANGELES.

INVESTMENT BUILDING AND LOAN ASSOCIATION.

P. O. address, 1031 S. Broadway, Los Angeles.

Incorporated March 15, 1926. Term ended June 30, 1926.

Officers—Frank P. Flint, President; W. H. Harrison, Vice President; R. F. Ingold, Vice President; W. P. Jeffries, Treasurer; Henry F. Poyet, Secretary.

Directors—Frank P. Flint, W. H. Harrison, R. F. Ingold, W. P. Jeffries, Dan Murphy, W. R. Hilker, R. H. Jeffries, J. Todd Cook, John G. Wartmann.

No. of members and investors, 64.

No. of shares, 2505.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$368,564 76	Guarantee stock, capital---	\$208,830 00
Arrearages on dues, interest, etc. -----	2,086 58	Guarantee stock, surplus reserve -----	12,375 00
Cash in office and bank----	126,459 49	Investment certificates, principal -----	41,226 31
		Investment certificates, interest unpaid-----	387 99
		Reserve and undivided profits -----	1,234 73
		Loans due and incomplete--	230,448 75
		All other liabilities-----	2,608 05
Total assets-----	\$497,110 83	Total liabilities-----	\$497,110 83

LOS ANGELES.

VERMONT BUILDING AND LOAN ASSOCIATION.

P. O. address, 125 S. Vermont Avenue, Los Angeles.

Incorporated February 25, 1926. Term ended June 30, 1926.

Officers—G. Cavaglieri, President; I. M. Fisher, Vice President; Ed. B. Murray, Treasurer; Chas. F. Billingsley, Secretary; Phil S. Burns, Attorney.

Directors—Geo. A. Barber, Chas. F. Billingsley, G. Cavaglieri, B. C. Fisher, Geo. F. Meitner, Ed. B. Murray, I. M. Fisher.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.-----	\$55,281 66	Guarantee stock, capital---	\$78,800 00
Cash in office and bank-----	71,867 64	Guarantee stock, surplus reserve -----	3,535 00
Other assets-----	994 22	Investment certificates, principal -----	15,790 46
		Reserve and undivided profits -----	330 72
		Loans due and incomplete---	29,687 34
Total assets-----	\$128,143 52	Total liabilities-----	\$128,143 52

OAKLAND.

CONSERVATIVE BUILDING AND LOAN ASSOCIATION.

P. O. address, 1632 Franklin Street, Oakland.

Incorporated May 14, 1926. Term ended June 30, 1926.

Officers—W. M. Sontheimer, President; H. G. Claudius, Vice President; Helen L. McFarland, Secretary.

Directors—W. M. Sontheimer, Urban A. Sontheimer, Chester P. Maloney, E. C. Brunhouse, O. S. Jackson, H. G. Claudius, Helen L. McFarland.

No. of members and investors, none.

No. of shares, 500.

ASSETS.		LIABILITIES.	
Cash in office and bank----	\$2,500 00	Guarantee stock, capital---	\$50,000 00
Investment certificates owned, other associations--	50,000 00	Guarantee stock, surplus reserve -----	2,500 00
Total assets-----	\$52,500 00	Total liabilities-----	\$52,500 00

OAKLAND.

MERCANTILE BUILDING-LOAN ASSOCIATION.

P. O. address, 1451 Franklin Street, Oakland.

Incorporated January 5, 1926. Term ended June 30, 1926.

Officers—Charles H. J. Truman, President; L. H. Bill, Vice President; James Rolph, Jr., Vice President; Charles I. Anderson, Treasurer; Daniel Carrington Imboden, Secretary; Gerald H. Hager, Attorney.

Directors—Charles H. J. Truman, Gerald H. Hager, James Rolph, Jr., H. T. Dennis, Daniel Carrington Imboden, W. Lewis Clark, L. H. Bill, Chas. I. Anderson, Dr. A. G. Therkof.

No. of members and investors, 1800.

No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$51,123 37	Guarantee stock, capital---	\$50,000 00
Cash in office and bank----	43,265 72	Guarantee stock, surplus reserve -----	4,566 03
Furniture and fixtures----	2,449 83	Investment certificates, principal -----	14,694 28
Other assets-----	226 20	Loans due and incomplete--	27,692 31
		All other liabilities-----	112 50
Total assets-----	\$97,065 12	Total liabilities-----	\$97,065 12

OAKLAND.

RELIANCE BUILDING AND LOAN ASSOCIATION.

P. O. address, 1911 Broadway, Oakland.

Incorporated June 29, 1925. Term ended June 30, 1926.

Officers—Hon. Albert E. Carter, President; A. G. Myran, Vice President and Chairman of the Board; Albert Mercer, Vice President; C. Allen Miller, Treasurer; T. R. Barrett, Manager; G. L. Searl, Secretary.

Directors—Hon. Albert E. Carter, A. G. Myran, Albert Mercer, T. R. Barrett, Fred C. Peterson, C. Allen Miller, R. S. Hart,

No. of series, none.

No. of members and investors, 160.

No. of shares, 4094.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$10,332 50	Installment shares, dues---	\$7,395 35
Arrearages on dues, interest, etc. -----	2,504 61	Paid-up and prepaid shares, principal -----	15,166 55
Cash in office and bank----	6,991 92	Overdrafts and bills payable	2,434 24
Furniture and fixtures----	4,198 00	Reserve and undivided profits -----	65 86
Advances, ledger accounts--	2,580 67	Loans due and incomplete--	1,545 70
Total assets-----	\$26,607 70	Total liabilities-----	\$26,607 70

OAKLAND.

RESERVE BUILDING AND LOAN ASSOCIATION.

P. O. address, 1803 Franklin Street, Oakland.

Incorporated April 19, 1926. Term ended June 30, 1926.

Officers—Floyd A. Parton, President; Dr. Chas. A. Wayland, Vice President; Louis Everding, Vice President; Walter E. Felthouse, Secretary; E. H. Hayes, Attorney.

Directors—Floyd A. Parton, Dr. Chas. A. Wayland, Louis Everding, Walter E. Felthouse, Sanborn Young, Arthur H. Breed, Harvey M. Toy, Almon E. Roth, John D. Kuster.

No. of members and investors, 7.

No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$7,000 00	Guarantee stock, capital---	\$50,000 00
Cash in office and bank----	53,229 40	Guarantee stock, surplus reserve -----	2,982 48
Furniture and fixtures----	281 25	Installment shares, dues----	740 00
		Investment certificates, principal -----	4,500 00
		Sundry ledger accounts----	2,288 17
Total assets-----	\$60,510 65	Total liabilities-----	\$60,510 65

RIVERSIDE.

CITRUS BELT BUILDING AND LOAN ASSOCIATION.

P. O. address, Ninth and Market Streets, Riverside.

Incorporated March 3, 1926. Term ended June 30, 1926.

Officers—F. H. Wells, President; Ira C. Landis, Vice President; Evan S. Mickey, Vice President; C. B. Burns, Secretary; Alex P. Hansen, Assistant Secretary.

Directors—W. C. Moore, A. N. Sweet, S. Gordon Stalder, J. F. Davidson, Alvin D. White, F. H. Wells, Ira C. Landis, Evan S. Mickey, C. B. Burns.

No. of members and investors, 46.

No. of shares, 410.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$85,908 54	Guarantee stock, capital---	\$42,100 00
Cash in office and bank----	26,569 84	Guarantee stock, surplus reserve -----	11,032 08
Furniture and fixtures----	4,614 48	Investment certificates, principal -----	47,854 67
Advances, ledger accounts----	726 00	Overdrafts and bills payable	165 75
Other assets-----	460 68	Loans due and incomplete--	17,187 04
Total assets-----	\$118,279 54	Total liabilities-----	\$118,279 54

ROSEVILLE.

SUPERIOR CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. address, P. O. Box A-1, Roseville.

Incorporated February 2, 1926. Term ended June 30, 1926.

Officers—H. E. Boswell, President; J. A. Hill, Vice President; Roy Matheny, Vice President; Harry A. Matheny, Secretary.

Directors—H. E. Boswell, J. A. Hill, Roy Matheny, J. B. Gibson, Harry A. Matheny.

No. of series, none. No. of members and investors, 43. No. of shares, 912.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$58,979 02	Guarantee stock, capital---	\$28,900 00
Cash in office and bank-----	258 44	Guarantee stock, surplus reserve -----	2,303 55
		Installment shares, dues---	81 70
		Investment certificates, principal -----	5,025 13
		Overdrafts and bills payable	2,500 00
		Reserve and undivided profits -----	657 58
		Loans due and incomplete---	19,769 50
Total assets-----	\$59,237 46	Total liabilities-----	\$59,237 46

SAN JOSE.

SURETY BUILDING AND LOAN ASSOCIATION.

P. O. address, 40 W. San Antonio Street, San Jose.

Incorporated January 20, 1926. Term ended June 30, 1926.

Officers—W. L. Biebrach, President; Bert P. Ward, Vice President; W. C. Barkuloo, Secretary.

Directors—W. L. Biebrach, Bert P. Ward, W. C. Barkuloo, W. L. Prussia, Seymour Montgomery.

No. of series, none. No. of members and investors, 141. No. of shares, 500.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc. -----	\$213,980 59	Guarantee stock, capital---	\$50,000 00
Cash in office and bank-----	11,521 55	Guarantee stock, surplus reserve -----	4,186 90
		Investment certificates, principal -----	75,232 80
		Overdrafts and bills payable	35,000 00
		Loans due and incomplete---	61,082 44
Total assets-----	\$225,502 14	Total liabilities-----	\$225,502 14

SAN PEDRO.

SAN PEDRO BUILDING AND LOAN ASSOCIATION.

P. O. address, 527 S. Pacific Avenue, San Pedro.

Incorporated May 3, 1926. Term ended June 30, 1926.

Officers—C. V. Henry, President; C. H. Downie, Vice President; Genevieve V. Greenleaf, Secretary.

Directors—C. V. Henry, C. H. Downie, M. M. Hallack.

No. of series, none. No. of members and investors, 4. No. of shares, 250.

ASSETS.		LIABILITIES.	
Loans on real estate, shares, etc.	\$19,050 00	Guarantee stock, capital....	\$25,000 00
Cash in office and bank.....	15,254 97	Guarantee stock, surplus reserve	1,250 00
Furniture and fixtures.....	317 40	Investment certificates, principal	1,535 00
Other assets.....	45 00	Reserve and undivided profits	183 62
		Loans due and incomplete..	6,550 00
		All other liabilities.....	148 75
Total assets.....	\$34,667 37	Total liabilities.....	\$34,667 37

TOTAL ASSETS AND LIABILITIES OF ELEVEN NEW ASSOCIATIONS IN OPERATION LESS THAN SIX MONTHS PRIOR TO JUNE 30, 1926.

Assets.	
Loans on mortgages, etc.	\$877,856 60
Arrearages.....	4,591 19
Cash in office and bank.....	376,789 33
Furniture and fixtures.....	12,197 66
Advances—ledger accounts.....	3,306 67
Bonds owned.....	50,000 00
Other assets.....	1,726 10
Total assets.....	\$1,326,467 55
Liabilities.	
Guarantee stock—capital.....	\$604,230 00
Guarantee stock—surplus reserve	45,761 04
Installment shares—dues.....	8,217 05
Paid-up and prepaid shares—capital	15,166 55
Investment certificates—principal	208,926 81
Investment certificates—interest	387 99
Overdrafts and bills payable.....	40,039 99
Reserve and undivided profits.....	2,617 57
Loans due and incomplete.....	395,963 08
Sundry ledger accounts.....	2,288 17
All other liabilities.....	2,869 30
Total liabilities.....	\$1,326,467 55

APPENDIX (E)

General Laws Governing Building and Loan Associations.

Building and Loan Commission Act.

Principal Proceedings involved in forming Building and Loan Associations.

Articles of Incorporation of a California Building and Loan Association.

By-Laws of a California Building and Loan Association.

Instructions to Associations and Agents.

Rulings by Attorney General.

Instructions for Preparing Annual Reports.

New Sources of Investments.

Limitation on words "Deposits," "Interest," "Savings."

Taxes and Fees.

Reports on Federal Taxation.

Sketch of Early History of California Associations.

Relations of Banks and Associations.

Place of Associations in Economic Life.

Appraising.

Code of Ethics, adopted by California Building-Loan League.

Income from Licenses and Assessments for Salaries and Support and Expenses of Bureau of Building and Loan Supervision.

STATE OF CALIFORNIA

General Laws Governing Building and Loan Associations.

As amended, effective July 24, 1925.

CIVIL CODE.

TITLE XVI.

BUILDING AND LOAN ASSOCIATIONS.

- Section 633. Formation, powers, and organization.
634. Capital stock.
635. Retiring free shares.
636. Maturity of stock.
637. Loans—Prohibitions—Penalties.
638. Interest—Securities—Repayment of loans.
639. Arrears in payments—Default—Forfeitures.
640. Purchase of real estate.
641. Profits and losses.
642. Withdrawals.
642a. Delayed withdrawals and maturities.
643. Membership.
644. State supervision and control.
645. Annual report.
646. Foreign corporations—Deposit by.
647. Investment in and loans upon bonds.
647a. Consolidation of associations.
648. Definition of building and loan association.
648a. Formation with or without capital stock.

Powers—Purposes for which formed.

633. Building and loan associations as hereinafter in this title defined, shall have power to receive money and accumulate funds to be loaned, and to loan the same to their shareholders, investors and others; to permit shareholders and investors to withdraw part or all of their payments, investments or stock deposits, and to prescribe the terms and conditions of such withdrawal; to cancel shares of stock, the payments on which have been withdrawn; to receive money and to execute certificates therefor, which must specify the date, amount, rate of interest, and when the principal and interest are payable, and also the withdrawal value thereof at the end of each year; to borrow money for the purpose of making loans and of paying withdrawals and maturities; and shall have such further powers as may be specifically set forth under this title; *provided, however*, that no such association shall, at any time, have or carry upon its books, for any member or

investor, any demand, commercial or checking account or any credit to be withdrawn upon the presentation of any negotiable check or draft. Every such corporation hereafter formed, in setting forth the purposes for which it is formed, shall state, in its articles of incorporation, that it is formed to encourage industry, frugality, home building, and savings among its shareholders and members; the accumulation of savings; the loaning to its shareholders and members of the moneys or funds so accumulated, with the profits and earnings thereon, and the repayment to each of his savings and profits, whenever they have accumulated to the full par value of the shares, or at any time when he shall desire the same or when the corporation shall desire to repay the same, as it may be provided in the by-laws; and shall also state that it is formed for all the purposes specified in this title. (In effect August 11, 1913.)

Capital—How accumulated; classes of shares.

634. The capital of every such corporation shall be divided into shares of the matured or par value of one hundred or two hundred dollars each, as provided by the articles of incorporation, and shall be paid in by the subscribers in the manner provided by the by-laws. All such payments shall be called dues. Certificates shall be issued to each shareholder on the first payment of dues by him. Shares pledged as security for the payment of a loan shall be called pledge shares, and all others, free shares. All shares matured and surrendered or canceled, shall become the property of the corporation and may be reissued. The capital shall consist of the accumulated dues together with the apportioned profits of the corporation, and shall be accumulated by the issuance of shares in "installment" form and, where the by-laws shall so provide, in any or all of the following forms, viz: "full paid," "pass book," and "guarantee."

Installment shares.

(a) Installment shares shall be either "serial" or "permanent" in form. When issued in "serial" form the periodical dues on shares in each series shall commence with the date of the issue of such series and the holder must pay such dues and such amounts per share and at such times as the by-laws may provide, and such payments must continue on each share until, with the profits allotted thereto, it reaches its matured value or is withdrawn or canceled. On all such issues the dividends shall be apportioned or credited equally to each share in each series. No share of a prior series shall be issued after the issue of shares in a new series, except by way of transfer. Shares issued in "permanent" form may be issued at any time and the dividends thereon may be credited in the pass books of the members. Shares of either form may be issued in "classes" with a different periodical payment for each class designation, to be specified in the by-laws, and shall be issued with full participation in the profits subject to apportionment as dividends.

Full paid shares.

(b) Full paid shares shall be shares upon which a single payment of dues amounting to one hundred or two hundred dollars per share shall be paid at the time of subscription and upon which the holder shall be entitled to either a full participation in the net profits or to an agreed rate of dividends not exceeding six per cent per annum, payable semi-annually in cash, to be specified in the body of the certificate issued.

All such shares may be issued in separate classes as to participation, under regulations to be provided in the by-laws and which must be fully set forth in or upon each certificate issued.

Pass book shares.

(c) Pass book shares are shares which shall participate in the apportionment of net profits and be credited therewith at a rate not less than seventy-five nor more than ninety per centum of the rate apportioned to installment shares, as the by-laws shall determine, and upon which the dues may be paid in at such times and in such amounts as the holder thereof may elect until said shares reach their matured value or are withdrawn. Such shares shall be withdrawable under rules to be provided in the by-laws and fully set forth in the pass books issued. The matured value of this class of shares shall not exceed in volume twenty-five per centum of the matured value of all other shares in force. No membership fee, fine or forfeiture shall be chargeable against such shares.

Guarantee stock.

(d) Guarantee stock shall be stock, provided by the by-laws, to be set apart and sold as a fixed, permanent or guarantee capital. When any such stock has been once so set apart, sold and issued, it shall thereafter remain as a fixed, permanent and guarantee capital, and shall be subjected to all the conditions and liabilities attaching to the paid in capital stock of other classes of corporations. Such guarantee stock shall protect and guarantee all other stockholders and creditors against any loss, and when once paid it must be kept unimpaired.

May issue investment certificates to minors.

(e) Every corporation specified in this title, in addition to being entitled to issue investment certificates to adults, shall also have power to issue one or more investment certificates to a minor of any age and receive payments thereon by or for such minor. If such minor be fourteen years of age or over, he shall be entitled to withdraw, transfer or pledge any such certificate owned by him and to receive from such corporation any and all interest or other moneys at any time becoming due thereon and his receipt or acquittance therefor shall constitute a valid release and discharge to the corporation for the payment of such money.

Investment certificate—Reserve required.

(f) Every corporation specified in this title issuing installment or full paid investment certificates, or both, shall at all times have issued and fully paid for, either an amount of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund equal to ten per cent of the aggregate amount of its liability on its said installment investment certificates and full paid investment certificates; *provided, however*, that the aggregate of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund, of every building and loan association issuing installment or full paid investment certificates, or both, must equal the following percentages of its investment certificate liabilities:

1. Ten per centum of any amount up to and including one million dollars.

2. Seven and one-half per centum of any amount in excess of one million dollars, up to and including two million dollars.

3. Five per centum of any amount in excess of two million dollars, up to and including five million dollars.

4. Three per centum of any amount in excess of five million dollars.

Guarantee stock may have majority of directors.

(g) Corporations specified in this title, issuing guarantee stock, may provide in their by-laws that a majority of the board of directors shall be selected from the holders of such stock.

Entrance and transfer fees.

(h) Every corporation specified in this title shall also have power, by its by-laws, to charge and collect an entrance fee, for each share of stock, or membership share, or investment certificate, it may issue, not exceeding one dollar on each share or investment certificate having a matured or face value of one hundred dollars, and also to charge and collect a transfer fee, not exceeding ten cents on each share, or investment certificate, all of which fees shall be accounted for by the corporation like other funds of the association. No other fee, charge or deduction shall ever be made or permitted to be made against any shareholder, or certificate holder, or against any of his shares or certificates, hereafter issued, or the dues paid in thereon for the purpose of creating a fund to be used in the payment of current or running expenses. (In effect July 24, 1925.)

Retiring free shares.

635. The directors may in their discretion, under the regulations prescribed by the by-laws, retire any free shares of stock, other than those of the guarantee stock, by enforcing the withdrawal thereof, but whenever the withdrawal of any shares is to be enforced, the holders thereof must be paid the amount actually paid in, and the full amount of earnings at the date of retirement: *provided*, that shares of installment stock shall not be forced out until after they shall have become four years old.

Maturity of shares, and payment.

636. When any stock shall have reached its matured value, payment of dues thereon shall cease. Borrowing stockholders whose loans are fully paid shall have their securities released and returned to them. Holders of free shares of stock shall be paid the matured value thereof out of the funds of the corporation with interest at such rate as the by-laws shall provide, from the time the board of directors shall declare such shares to have been matured, until paid; but at no time shall more than one-half of the receipts of the corporation be applicable to the payment of matured shares without the consent of said board. The order of the payment of matured shares, if not otherwise determined by the by-laws, shall be in the numerical order of issuance.

Loans—Officers and directors may not borrow; no loans on guarantee stock or mining stock.

637. Loans may be made upon the "mutual plan" or upon the "definite contract plan." Loans made upon the mutual plan shall be accompanied by a pledge of shares having a matured or par value equal to the face of the loan. Definite contract loans shall be repayable in a

definite number of equal periodical installments, to be named in the note or obligation, each in an amount sufficient for the aggregate of all to repay the principal of the loan together with interest on the unpaid periodical balances, within the time and at the rate agreed upon. It shall be unlawful for any director or officer of any corporation governed by this title, directly or indirectly, for himself, or as a partner or agent for others, to borrow any of the funds of such corporation, and any officer or director violating the provisions of this section shall be guilty of a felony. Any officer or director of any such corporation who consents on behalf of such corporation to make a loan to any officer or director of such corporation shall be guilty of a felony, and shall also be personally liable to the corporation for the full amount thereof. It shall be unlawful for any building and loan association, corporation or society operating under the provisions of this title to loan any of its funds upon any of its own guarantee stock or upon its permanent non-withdrawal capital stock as security. Any officer or director of an association who shall make any such loan for and on behalf of any association shall be personally liable to the corporation for the full amount thereof, and shall also be deemed guilty of a felony. It shall be unlawful for any building and loan association, corporation or society, operating under the provisions of this title, to loan any of its funds upon the security of, or to invest any of its funds in any mining shares or mining stocks, or in the stocks or bonds of any corporation, other than in this title provided; and any officer or director who, on behalf of any such corporation, shall make any such loan or investment, or who shall consent thereto, shall be personally liable to the corporation for the whole amount of any such loan or investment, and shall also be guilty of a felony. (In effect August 11, 1913.)

Security for loans—Interest, rate to appear.

638. For every loan made a note or obligation, expressing and setting forth the exact rate of interest, must be executed by the borrower, secured by a first mortgage or deed of trust upon unencumbered real estate having an appraised value of not less than twenty-five per cent in excess of the face of the loan, except such loans as may be made upon the security of bonds specified in section six hundred forty-seven; or in lieu of a mortgage or deed of trust, loans to the extent of not exceeding ninety per cent of the then withdrawable value, may be made upon the pledge of free shares or certificates as security for their repayment. The board of directors may from time to time fix the rate of interest to be charged on loans. A borrower may at any time repay his loan together with interest or arrears due thereon and upon the surrender of the shares, or certificate pledged as security therefor. (In effect July 27, 1917.)

Arrears in payment; default; forfeitures.

639. Whenever any non-borrowing member shall be six months in arrears in the payment of his dues upon free shares, the secretary may give him notice thereof in writing, and a statement of his arrearages, by mailing the same to him at his last post-office address given by him to the association; and if he shall not pay all arrearages within two months thereafter, the board of directors may, at their option, declare his shares forfeited, and at the time of such forfeiture, the withdrawal value thereof shall be determined and stated, and the defaulting member

shall be entitled to withdraw the same without interest, upon such notice as shall be required of a withdrawing shareholder. Whenever a borrower shall be three months in arrears in the payment of his dues or interest or loan installments, the whole loan shall become due at the option of the board of directors, and they may proceed to enforce collection upon the securities held by the association. The withdrawal value, at the time of exercising such option, of all shares pledged as collateral security, shall be applied to the payment of the loan, and said shares from that time shall be deemed surrendered to the association and canceled.

May purchase real estate on foreclosure sale.

640. Any such association may purchase at any sale, public or private, any real estate upon which it may have a mortgage, judgment, lien, or other incumbrance, or in which it may have an interest, and may sell, lease, or mortgage the same at pleasure to any person or persons.

Apportionment of profits; reserve. Guarantee stock participation and reserve.

641. Profits and losses shall be apportioned at least annually, and shall be apportioned to all shares in each class at the time of such apportionment, according to the actual or book value thereof. If the guarantee capital herein provided for if any there be, together with the reserve fund, or if the reserve fund, where there be no guarantee capital, shall not equal five per cent of the outstanding loans at the time of each apportionment of profits, the directors shall set aside, as a reserve fund, not less than five per cent of the net profits accruing since the last prior apportionment, and shall continue so to do until said fund shall amount to at least five per cent of the loans in force, at which figure said fund shall thereafter be maintained. Said reserve fund shall at all times be available to meet losses arising from any source not heretofore provided to be assumed by the guarantee capital. Every such corporation having a paid-in guarantee capital stock, may provide in its by-laws, that an amount not exceeding one per cent per annum on the average loans in force, shall be set aside from and out of the net profits, at each annual distribution thereof, or a proportionate amount at each semi-annual distribution, from which to declare dividends on and provide a reserve fund that shall be specially applicable thereto. At least one-tenth of the amount so set aside shall be carried to such reserve fund until the same shall amount to at least twenty-five per cent of the paid-in guarantee stock. (In effect July 24, 1925.)

Withdrawals; conditions and limitations.

642. A stockholder or investor, desiring to withdraw from any such corporation or to surrender a part or all of his stock, or investment certificate, may do so by giving thirty days' notice, in writing, of his intention or desire so to do. On the expiration of such notice, he is entitled to receive the full amount paid in upon the stock or investment certificate surrendered, exclusive of the entrance fee, together with such proportion of the earnings thereon as the by-laws may provide, or as may be fixed by the board of directors; but not more than one-half of the monthly receipts in any one month must be applied to withdrawals for that month, without the consent of the board of

directors, and no stockholder must be permitted to withdraw whose stock is pledged to the corporation as security for a loan, until such loan is fully paid. All withdrawals must be paid in succession in the order that the notices of intention are given. Whenever the demands of withdrawing stockholders or investors exceed the money applicable to their payment, the notices of intention to withdraw must be registered in the order of filing and payments thereon must be made in succession, in the order that such notices were filed and registered. The board of directors may permit the withdrawal of a part of the accumulations to the credit of a stockholder or member, on shares of installment stock not issued in serial form, without thereby reducing the number of shares held by him. (In effect July 24, 1925.)

Demands unpaid for two years, business may be taken over.

642a. Whenever an application for withdrawal of free shares or certificates shall have been on file, or the payment of matured shares demanded, and either shall have remained unpaid for a period of one year, all the receipts of the association from dues, interest, premium, loans repaid, and the proceeds of all other investments, shall, after the payment of expenses and general indebtedness, be applied toward the payment of withdrawals and maturities; and the board of directors or the official vested by law with powers of state supervision and license may direct that such payments shall be made upon a ratable and proportionate basis. Whenever such applications or demands, whether heretofore or hereafter made, have been on file and remain unpaid in whole or in part for more than two years the official vested by law with powers of state supervision and license, may in his discretion forthwith take possession of the property and business of such association, and retain such possession until its affairs be finally liquidated in the manner provided by law for the liquidation of associations by him. (In effect August 8, 1915.)

Who may become members.

643. Any person of full age and sound mind may become a member of an association by taking one or more shares therein and subscribing to the by-laws, and annexing to his signature his post-office address. A minor may hold shares in the name of a parent, guardian, or next friend, as trustee. The shares of stock in any such corporation held by any person, to the extent of one thousand dollars, shall be exempt from execution.

State supervision and control.

644. All building and loan associations, as in this title defined, doing business in this state, shall be under the supervision and control of such official or officials as are by law vested therewith; and except in the manner provided in this title, no corporation, firm, or association shall conduct or carry on the business of accumulating the savings of its shareholders, members, or investors, and loaning such accumulations to them, in the manner of building and loan associations.

Annual and other reports; penalties.

645. Every association organized under the provisions of this title, and every other association doing a similar business, shall annually make a full report, in writing, of the affairs and condition of such corporation, within thirty days after its annual meeting, to the official or officials vested with powers of state supervision and license. Such

reports shall be verified by the oath of the officers making the same, and a copy of the same shall be delivered to every stockholder, from the office of the corporation, who may call for such report. Every association shall make any further reports which the said official or officials may require, and in such form and as to such matters relating to the conduct of the business of the association as such official or officials may designate. Any wilfully false statement in making and verifying said report shall be perjury. Any such association which shall fail to furnish the said official or officials any such report required, within thirty days after demand, shall forfeit the sum of ten dollars per day for every day such report shall be delayed or withheld, which may be recovered in an action brought by the attorney general in the name of the people of this state; and all moneys so recovered shall be paid to the treasurer of this state, who shall pay the same into such fund as may be provided by law, for the purposes of the official or officials vested with power of supervision and license.

Foreign association; deposit required.

646. Every building and loan association, and every other corporation, association or society organized under and by virtue of the laws of any other state or territory or of any foreign country, for the purpose of conducting and carrying on a business of a character similar to that authorized by this title, or whose by-laws, rules, prospectus, contracts or methods of business provide for the conducting or carrying on the business of accumulating the periodical payments or savings of its shareholders, members or investors in the manner of building and loan associations, or as authorized and provided in this title, desiring to enter the State of California for the transaction of business or for selling its bonds, debentures, certificates, shares of stock, shares of membership, contracts, or other similar securities, must first comply with the requirements of sections four hundred five and four hundred eight of the Civil Code and immediately thereafter deposit with the official vested by law with state supervision and license not less than fifty thousand dollars in lawful money of the United States or in bonds of the United States or of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, or of any irrigation district in said state, the bonds issued by which district are legal investments for savings banks or any notes or bonds secured by mortgage or deed of trust payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, title two, part four of division first of the Civil Code or in lieu thereof promissory notes secured by first mortgages or deeds of trust upon real estate located within this state, satisfactory to the official vested by law with state supervision and license of building and loan associations, all duly assigned or endorsed in blank, to be held by the said official as a guarantee fund for the protection and indemnity of residents of the State of California who shall invest in any of its bonds, debentures, shares, contracts, agreements or other securities, or with whom it shall do business.

It must also procure from the official vested by law with state supervision and license of building and loan associations, the license provided for building and loan and similar corporations and associations, paying the statutory fee therefor before entering upon the transaction of busi-

ness, and annually renew the same; *provided, however*, that the official or officials, vested by law with state supervision and license of building and loan associations may, before issuing license to any building and loan association, or other corporation, organized under and by virtue of the laws of any other state or territory, or of any foreign country, doing a business which would properly place it under the supervision of the state building and loan commission, require such corporation, or corporations, to so modify or change their contracts, certificates of membership shares, or stock that they will conform in all respects to the requirements of associations organized within the State of California; and shall likewise conform in all other respects to the provisions of sections six hundred thirty-three to six hundred forty-eight *a* of the Civil Code of the State of California.

With the consent of the said official vested by law with state supervision and license any of the securities deposited as herein provided may be withdrawn at any time upon the substitution and deposit of others of form and character herein specified and of like or greater net value, so long as the aggregate net convertible value of all equals or exceeds the amount named herein. The fund thus created is not to be foreclosed or realized upon except for the liquidation of a final judgment in favor of residents of California who were investors in any of the above mentioned securities of such foreign company, corporation or association, and then only after certified proof thereof has been filed with the custodian.

Except as above provided, securities deposited as herein specified shall not be withdrawn until satisfactory proof of the liquidation of all liabilities to residents of California, approved by the official vested by law with state supervision and license, shall be filed with the custodian, when all may then be withdrawn.

Any person or persons who shall be found in the state, as principal, agent, solicitor, or in any other capacity, soliciting or conducting the business of selling, disposing of, or taking or soliciting subscriptions for the sale of any of the forms of bonds, debentures, shares, contracts, agreements or other securities of any such foreign company, corporation or association which has not complied with all the requirements of this section shall be deemed guilty of a misdemeanor punishable, upon conviction, by a fine of not less than one hundred nor more than one thousand dollars or by imprisonment in the county jail for not less than one nor more than twelve months, or by both such fine and imprisonment. (In effect August 17, 1923.)

Investments permitted; approval required.

647. Any building and loan association may invest in or loan upon bonds of the United States, of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, and may also invest in or loan upon notes or bonds secured by mortgage or deed of trust, payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, of title two of part four of division first of the Civil Code, the total of which investments at any time shall not exceed twenty-five per centum of the assets of such association; *provided, however*, that any such loan or investment made by such association must be approved by the official, or officials, vested with the powers of supervision and license. (In effect August 8, 1915.)

Consolidation of associations.

647a. Any two or more building and loan associations may unite and become incorporated in one body, with or without any dissolution or division of the funds of either of them; or any such corporation, association or society may transfer its engagements, funds and property to any other like corporation, association or society upon such terms as may be agreed by an unanimous vote of their respective boards of directors, ratified by the written consent of the shareholders holding more than two-thirds of the shares in force in each of the respective contracting associations; *provided, however*, that any such consolidation or transfer must also be approved by the official or officials vested by law with powers of state supervision and license. (In effect July 22, 1919.)

Name; to include what.

648. The name "building and loan associations" as used in this title shall include:

Mutuals.

First—Corporations formed for the purpose of receiving money from, and loaning money to, their members only.

Corporations operating on similar lines.

Second—Corporations, associations, companies, copartnerships, and individuals transacting the business of issuing or selling bonds, debentures, certificates, shares of stock, or other papers, by whatever names said instruments may be designated, whether said instruments are issued for money paid in advance or for money to be paid in installments, but with an intent, either implied or expressed, that the proceeds or accumulated installments thereof and thereon are to be withdrawable or repayable, with accumulated profits, at some future fixed, or indefinite date of maturity; *provided always*, that this section does not include persons, copartnerships or corporations engaged in any kind of banking business. (In effect March 22, 1909.)

Formation with or without capital stock.

648a. Building and loan associations may be formed under this title with or without guarantee or other capital stock, with all the rights, powers and privileges and subject to all the restrictions and liabilities set forth in this title. If formed without any capital stock or with guarantee capital stock only, the working capital may be accumulated by the issue of membership shares, units or certificates having a paid-up or ultimate matured installment value of one hundred or two hundred dollars each, and entitled to all the rights, powers and privileges and subject to all the restrictions and liabilities provided in this title for shares of authorized capital stock of a similar class. Any building and loan association heretofore formed may reincorporate under the provisions of this section and may substitute membership shares, units or certificates of similar classes for its outstanding or authorized shares of capital stock, other than guarantee capital stock by amending its articles of incorporation in the manner prescribed by section three hundred sixty-two of this code, except that such amended articles of incorporation must be adopted by a unanimous vote of the board of directors. (In effect July 29, 1921.)

BUILDING AND LOAN COMMISSION ACT.

CHAPTER 354.

[Approved April 5, 1911. Stats. 1911, p. 607.]

(Amendments effective December 18, 1911, March 23, 1912, August 8, 1915, July 27, 1917, July 29, 1921, August 17, 1923, and July 24, 1925.)

The people of the State of California, represented in senate and assembly, do enact as follows:

SECTION 1. There is hereby created a bureau, to be known and designated as the "bureau of building and loan supervision," with powers of supervision, examination and license of all building and loan associations, mutual loan associations, cooperative home associations, and all other corporations, association and societies whenever, wherever and however formed, which are based, or are operating on plans or methods similar to building and loan associations as defined in section six hundred forty-eight of the Civil Code. Said bureau is charged with the enforcement of all laws designed for the formation, government or operation, in this state, of any such association, corporation or society, and is vested with power to determine what associations, corporations and societies, come within the purview of the laws. (In effect March 23, 1912.)

Administration; commissioner, deputies, etc.

SEC. 2. The administration of said bureau shall be vested in a commissioner, to be known and designated as the "building and loan commissioner," who shall be appointed by the governor and commissioned to hold office at the pleasure of the governor. He must be a citizen of the state; and he must not be in any way connected with any association, corporation or society coming under his supervision. He shall appoint a chief deputy building and loan commissioner with full power as such, who must be a practical, skilled accountant, fully conversant with building and loan systems and accounts; he shall also appoint two deputies who shall be accountants; he shall appoint a clerk, and a stenographer; he shall also have power to appoint such other temporary assistants and employees as may be necessary for the transaction of the business of his office. (In effect July 24, 1925.)

Salaries and expenses.

SEC. 3. The commissioner shall receive a salary of four thousand dollars per annum. He shall, subject to the approval of the board of control, have power to fix the salaries and compensation of deputies, assistants and employees. There shall also be allowed and paid the necessary traveling expenses of the commissioner and his deputies incurred while traveling in the line of their duties. The commissioner shall procure and have an office in the city of San Francisco. Said commissioner shall also provide for such stationery, printing, postage and all other necessary expenditures as may be necessary for the proper conduct of his office. All said salaries and expenses shall be audited and

paid in the same manner as the salaries and expenses of other state offices. Said salaries and expenses shall be paid from the "building and loan fund." (In effect July 24, 1925.)

Bonds and oath of office.

SEC. 4. Before entering upon their duties, the commissioner and his deputies shall each execute an official bond in the penal sum of five thousand dollars, each of which bonds must be guaranteed by a duly authorized surety or bonding company, the premium on which shall be paid from the allowance for office expenses. Any bond executed under this section must be approved by the governor and filed and reported in the office of the secretary of state, and such commissioner and deputies must take the oath of office as prescribed by the Political Code for the state officers in general. (In effect July 29, 1921.)

Commissioner to license and report to governor.

SEC. 5. It shall be the duty of the commissioner to furnish all associations, corporations or societies, which, in his judgment, legally come under his jurisdiction, and that have otherwise complied with the requirements of law, a license authorizing them to transact business for one year from the date of said license; to receive and place on file in his office the annual or other reports required by law to be made by building and loan associations, licensed by him; to supply each with blank forms for such statement; and to make, on or before the first day of October in each year, a tabulated report to the governor of this state, showing the condition of all such associations, corporations or societies reporting to him, with such recommendation as he may deem proper, accompanied by a detailed statement of all moneys received by him since his last report and the disposition thereof. (In effect July 29, 1921.)

Examinations of domestic and foreign associations.

SEC. 6. It shall be the duty of the commissioner, in person, or one of his deputies at least once in each year, without previous notice, to visit and examine into the affairs of every such association, corporation or society licensed by him, incorporated or doing business in this state; on such occasions he shall have free access to all the books, records, securities and papers of every such association, corporation or society, and shall first count the cash and check the bank balance of such corporation or association with the proper amount of funds as shown by the books to be on hand and at the date and hour of such examination, and shall then examine and verify the books, accounts, and securities, and, so far as possible and consistent, the values of all property owned or held as collateral security for moneys loaned, and otherwise use reasonable diligence to ascertain the financial condition and solvency thereof. He and his deputies shall have power to administer oaths in the line of duty, and to examine under oath the officers, employees and agents, or the custodian or receiver, relative to any or all the business thereof. Whenever the result of any such examination shall develop a condition demanding an extended audit of the books and affairs, the commissioner may, for such purpose, appoint a competent auditor at the expense of the association, corpora-

tion or society examined. The expense of such audit shall be fixed by the commissioner and shall not exceed fifteen dollars per diem, plus traveling and hotel expenses, for each day actually engaged in the making of the audit and the preparation of the report.

The commissioner or his deputies shall examine, or cause to be examined, the books and affairs of any such association, corporation or society formed under the laws of any other state, territory or foreign country applying for a license to enter this state for the transaction of business, prior to the granting of such license and annually thereafter, and for every such examination made outside the state the actual traveling and hotel expenses incurred shall be paid by the association, corporation or society so examined; *provided*, that the result of any similar examination made and certified by the duly constituted authorities of any state having similar laws of supervision may be accepted by the commission. (In effect July 29, 1921.)

Books and accounts required; appraisement of real estate.

SEC. 7. To facilitate the examination specified in the foregoing section, he shall require every such association, corporation, or society to keep its books in such form as to accurately show its assets and liabilities in detail and to keep records written in ink, showing the appraised values of the real estate security held in connection with each loan, and signed in each case by the appraiser, officer or committee charged with making such estimated valuations. The commissioner may make a revaluation of the real estate owned, and of other securities of any such association, corporation or society licensed by him, on which the loan payments may be delinquent for six months or more, and may, for that purpose, appoint local appraisers, who shall be disinterested persons, at the expense of such association, corporation or society; the expense of such appraisement to be fixed by the commissioner, but not to exceed the sum of five dollars for property located outside of any incorporated limits and three dollars for property located inside of any incorporated limits for each property so examined and appraised. Each appraiser so appointed shall be required to make a sworn report to the commissioner of his estimated valuations of all property so examined and appraised.

Power to issue subpoenas.

SEC. 8. The commissioner shall have power to issue subpoenas and require attendance of any or all trustees, or agents of any such association, corporation or society, and such other witnesses as they may deem necessary, in relation to its affairs, transactions and condition, and any such person so served with such subpoena may upon application of the commissioner be required by order of the superior court of the county where the corporation, association or society has its principal place of business to appear and answer such pertinent questions as may be put to him by such commissioner and be required to produce such books, papers or documents in his possession as may be required by such commissioner.

Powers of commissioner in unsafe practices and conditions, and in liquidations.

SEC. 9. If the commissioner, as the result of any examination, or from any report made to him or to the shareholders, shall find that any association, corporation or society licensed by him, is violating the

provisions of its charter or of the laws of this state provided for its government, or is conducting its business in an unsafe or unauthorized manner, he may, by an order addressed to the association, corporation or society so offending, direct a discontinuance of such violations or unsafe practices and a conformity with all the requirements of law; and if such association, corporation or society shall refuse or neglect to comply with such order within the time specified therein; or if it shall appear to the commissioner that any such association, corporation or society is in an unsafe condition, or is conducting its business in an unsafe manner, such as to render its further proceeding hazardous to the public, or to those having funds in its custody; or if he shall find that its assets are impaired to such an extent that, after providing for all liabilities other than to shareholders, members and investors, they do not exceed in volume the dues or principal payments paid in by the shareholders, members and investors and accredited to or on account of all classes of stock, shares, or certificates of investment, issued and outstanding, he shall, in order to prevent waste and diversion of assets, assume and take charge of the affairs and business of such association, corporation or society and possession and control of all its property and assets, and retain such possession pending action by the proper court. Upon taking such action, he may, under his hand and official seal, appoint a custodian, require from him a good and sufficient bond, and place him in charge as his representative. He shall immediately notify the attorney general of his action and of all the necessary facts in connection therewith; and thereupon it shall become the duty of the attorney general to at once apply to the superior court of the county in which such association, corporation or society has its principal place of business, for an order citing such association, corporation or society to show cause, if any it may have, within not exceeding ten days, why the action of the commissioner should not be approved and confirmed by the court, and made permanent. Such court may in such application, and after a full hearing, approve or disapprove of the action of the commissioner. If the court shall approve and confirm the action of the commissioner, such approval and confirmation shall operate as a permanent injunction against the further prosecution of business by such association, corporation or society, and the commissioner shall proceed immediately to liquidate the business and affairs thereof, and so continue until such liquidation has been completed. If the action of the commissioner shall be disapproved by the court, the commissioner shall cause all reasonable expenses incurred by him during his occupancy or possession, including not exceeding eight dollars per diem, for each business day, as the compensation of the custodian, to be paid from the funds of such association, corporation or society, and immediately restore the balance of the property and assets thereof to the possession of the proper officers.

The approval and confirmation of the action of the commissioner, by the court, shall operate to empower the commissioner to collect all moneys, debts and claims due to or belonging to such association or society and to give full receipt therefor; to release or reconvey all real or personal property pledged as security for loans; to approve and pay all just and equitable claims; to prosecute all actions necessary to enforce liquidations; and, on the order of the court, to compound bad and doubtful debts and to sell and convey real and personal property.

As soon as practicable after the approval and confirmation of the action of the commissioner, by the court, he shall cause an inventory of all the assets of such association, corporation or society to be made in duplicate, the original to be filed with the proper court and the duplicate in the office of the commissioner. He shall cause due notice to be given by publication, weekly, for four successive weeks, in some newspaper published at or near the principal place of business of such association, corporation or society, requesting all persons having claims against it as creditors, shareholders, members or investors, to present same and make legal proof thereof, at a place and within a time to be designated in such publication; and he shall cause a copy of such notice to be mailed to all persons whose names appear of record upon its books as creditors, shareholders, members or investors; and upon the expiration of the time fixed for the presentation of claims the commissioner shall prepare or cause to be prepared, in duplicate, a full and complete schedule of all claims presented, specifying by classes those that have been approved and those that have been disapproved, and file the original with the proper court and the duplicate in the office of the commissioner. Due notice shall be mailed to all claimants whose claims may have been rejected. Action to enforce the payment of any rejected claim must be brought and service had within thirty days from and after the date of filing of the schedule of claims with the proper court, otherwise all such actions shall be forever barred. The commissioner may, under his hand and official seal, appoint one or more special deputies to assist in the duties of liquidation and distribution, under his direction, and may also employ such counsel and clerical assistance as may be needful and requisite, and fix the salaries and compensation to be allowed and paid to each. All such salaries, together with such other reasonable and necessary expenses as may be incurred in the liquidation, shall be paid by him from the funds of such association, corporation or society in his hands, and from the net realization of assets, in excess of such salaries and expenses, the commissioner shall first pay all approved claims other than to stockholders, shareholders and members; and thereafter he shall distribute and pay dividends, in liquidation to the stockholders, other than guarantee, and to the shareholders and members, as fast as funds to the amount of ten (10) per cent of such approved claims are available therefor, and so continue until all the assets have been realized upon and a final dividend in liquidation shall be declared and paid. Upon the payment of a final dividend in liquidation, the commissioner shall prepare and file with the proper court a full and final statement of the liquidation, including a summary of the receipts and disbursements, and a duplicate thereof shall be filed in the office of the commissioner, and after due hearing and approval by the court the liquidation shall be deemed to be closed. The approval and confirmation of the action of the commissioner, in the manner herein provided, shall operate to dissolve or stay any or all actions or attachments initiated or levied within thirty days next preceding the date of notification of the attorney general by the commissioner; and, pending the process of liquidation, as herein provided, no attachment or execution shall be levied nor lien created upon any of the property of such association, corporation, or society.

In every case where any such association, corporation or society shall have a paid in guarantee capital, and the realization of assets shall be

insufficient to meet the liabilities due to all other classes of stockholders, shareholders, members and investors, the commissioner shall enforce, by action or otherwise, the liability of each and every of the holders of the guarantee capital stock for his or their respective pro rata of any such deficiency. Whenever, in all cases where there shall be a paid in guarantee capital, the commissioner shall have fully liquidated all approved claims, and shall have made due provision for any and all known but unclaimed liabilities, guarantee capital excepted, and shall have paid all expenses of liquidation, any surplus that may then remain in his hands, together with all the records and effects, shall be delivered over to the holders of the guarantee capital stock at a meeting thereof to be called by the commissioner for that purpose. (In effect March 23, 1912.)

Penalty for noncompliance with orders, sheriff may enforce demands.

SEC. 9a. Whenever it shall become necessary for the commissioner to take action against any association because of unsafe practices and of conditions unsafe and hazardous to the public and to those having funds in its custody, as provided in section nine, the refusal of any officer or director to comply with his written demand for possession of the property and assets shall constitute a misdemeanor punishable by a fine of not more than five hundred dollars or by imprisonment in the county jail for not more than ninety days, or by both such fine and imprisonment; and if such demand be not complied with within twenty-four hours after service the commissioner may call to his assistance the sheriff of the county in which the principal place of business of such association is located, by written demand under his hand and official seal, whereupon it shall become the duty of such official to enforce the demands of the commissioner. (In effect August 8, 1915.)

Officers must furnish schedule of property.

SEC. 10. Upon the approval of the action of the commissioner, in the manner and for the cause set forth in section nine, the commissioner shall require the president and secretary of such association, corporation or society to, and such officers shall, make a schedule of all its property and make oath that such schedule sets forth all the property which such association, corporation or society owns or to which it is entitled, and deliver such schedule, and the possession of any and all such property as may not have been so previously delivered, to the commissioner, who may at any time examine under oath such president and secretary, or other officers, to determine whether or not all the property which such association, corporation or society owns, or to which it is entitled, has been transferred and delivered into his possession. (In effect March 23, 1912.)

Receivers, duties and powers.

SEC. 11. Receivers, heretofore appointed, must, at least annually, make due report of all their doings and accounts to the proper court, and immediately thereafter file a copy thereof with the commissioner; and the commissioner shall, at least once in each year, and as much oftener as he may deem expedient, examine the accounts and doings of such receivers, and, for such purpose, shall have full and free access to all books, accounts and vouchers relating to such liquidation, and any defect, irregularity or misconduct on the part of such receivers as he may find to exist shall be, by the commissioner, reported to the proper court. (In effect March 23, 1912.)

Special examinations on request.

SEC. 12. Upon the certificate, under oath, of any ten or more officers, trustees, creditors, shareholders or depositors of any such association, corporation or society, setting forth their interest and the reason for the making of such examination, directed to the commissioner, and requesting him so to do, he shall forthwith make a full investigation of its affairs, in the manner provided.

Failure of commissioner to act.

SEC. 13. If the commissioner, having knowledge of the insolvent condition, or of any violation of law or unsafe practice of any such association, corporation or society under his supervision, such as renders, in his opinion, the conduct of its business hazardous to its shareholders, creditors or depositors, shall fail to take the proper action required by this act, or shall refuse or neglect to perform the official duties pertaining to his office, then upon conviction thereof the office of such commissioner shall be declared vacant by the governor, and a successor be appointed to fill the unexpired term.

Assessments for salaries and support.

SEC. 14. To meet the salaries and expenses provided for by this act, the commissioner shall require every association, corporation or society licensed by him or coming under his supervision to pay in advance, to him, and prior to the issuance of any license, its pro rata amount of all such salaries and expenses, and it is hereby made the duty of every such association, corporation or society to pay the same; such pro rata shall be fixed and determined by the proportion which its assets bear to the aggregate assets of all such associations, corporations, or societies, receiving licenses, as shown by the last reports of such corporations, associations, or societies to the commissioner. On or before the thirtieth day of December, in each year, the commissioner shall notify each of such associations, corporations or societies, through the United States mail, of the amount assessed and levied against it and that the same must be paid within twenty days thereafter; and should payment not be made to him within said twenty days, he shall then assess and collect a penalty, in addition thereto, of ten per cent per day for each day that such payment may be delayed or withheld; *provided, however*, that in the levy and collection of such assessment, no such association, corporation or society shall be assessed for, nor be permitted to pay less than ten dollars per annum, and any such association hereafter formed in this state, shall be required to pay not less than one dollar per month for the unexpired term ending December thirty-first, succeeding application; and in like manner any such association organized outside this state shall be required to pay not less than three dollars per month, for such unexpired term, for its first license.

Requirement for license and renewal; commissioner may revoke license.

SEC. 15. It shall be the duty of the commissioner to require every such association, corporation or society coming under his supervision, to procure from him, prior to the transaction of any business, a certificate of authority or license to transact business in this state; and it is hereby made the duty of every association, corporation or society to comply with such requirement. To procure such license, there must be filed with and approved by the commissioner, a certified copy of its

articles of incorporation, constitution and by-laws and all subsequent amendments thereto, accompanied by the license fee herein provided for; and after the expiration of the term for which a license may have been granted to it, no such association, corporation or society shall be permitted to continue to transact business without first procuring a renewal of such license on the terms provided in this act, and any such association, corporation or society violating the provisions hereof shall be subject to a penalty of ten per cent per day of the amount of the license fee required to be paid under section fourteen of this act, in addition thereto, for each day during the continuance of such offense. The commissioner is authorized and empowered to revoke the license of any such association, corporation or society under his supervision, the solvency whereof may have become imperiled by losses or irregularities; and immediately upon the revoking of any such license he shall report the facts to the attorney general, who shall thereupon take such proceedings as are provided in section nine of this act.

Agents' licenses and renewals.

SEC. 15a. No person receiving compensation therefor, other than an officer, director or salaried employee, no part of whose compensation consists of commissions, or other than a local resident agent who has resided in the county in which he holds such local agency for a period of not less than one year prior to the time that he took such agency, of a building and loan association or other similar corporation or society which is duly licensed by the commissioner, shall act as solicitor or agent for the sale of the shares of stock, shares of membership, certificates or other securities or forms of investment issued by, or for the securing of loans from any such association, corporation or society until he has first procured from the commissioner a license therefor. To obtain such license there must be filed with the commissioner a duplicate of the authorization or appointment issued to him by, together with a request from, a licensed association, corporation or society that a license be issued to him to act as an agent or solicitor for it, and accompanied by a fee of one dollar. All such licenses shall expire by limitation on the thirtieth day of June succeeding their issue, but may be renewed from time to time, for an additional period of one year upon a request therefor from the association, corporation or society originally applying, and payment of a renewal fee of one dollar. Any such license may be revoked at any time on the application of the association, corporation or society for whom it was issued, or may be revoked by the commissioner for cause.

The commissioner shall keep an alphabetical list of the names of persons to whom such licenses are issued with the date of issue and renewal, and the name of the association, corporation or society for whom such licensee is authorized to act. All such licenses shall be issued under rules and regulations to be prescribed by the commissioner. (In effect July 27, 1917.)

Procedure and powers regarding new associations.

SEC. 15c. Before the articles of incorporation of any building and loan association, hereafter desiring to incorporate, under the laws of this state, shall be filed in the office of the secretary of state of the State of California, there must be attached thereto, the certificate of approval of the building and loan commissioner. Such proposed articles shall be

submitted to the commissioner, and upon receipt of same, he shall immediately examine into all the facts connected with the formation of such intended corporation, including its location, and proposed incorporators. If it appears to him that such corporation, if formed, will be entitled to commence the business for which it is organized, and authorized under the law to conduct, the commissioner shall execute his certificate of approval; *provided, however*, that the commissioner may refuse to execute such certificate, if, upon his examination and investigation, he has reason to believe that the proposed corporation is to be formed for any business, other than legitimate building and loan business, or that the persons proposing to incorporate such corporation, lack the character and general fitness to engage in such business, or that the name of the proposed corporation is likely to mislead the public, as to its character or purpose, or that the name proposed for such corporation is the same as one already adopted or appropriated by any existing building and loan association in this state, or so similar thereto, as to be likely to mislead the public. (In effect July 24, 1925.)

Restrictions to use of name "building and loan."

SEC. 15*d*. No person, firm, company, association, copartnership, or corporation, either domestic or foreign, unless he or it is the lawful holder of a license, to transact business in this state, issued by the building and loan commissioner, and then in force, and is actually engaged in carrying on a building and loan business in this state, shall hereafter transact business under any name or title which contains the term "building and loan," nor use any sign or circulate or use any letterhead, billhead, circular, or paper whatever, or advertise in any manner, which indicates that his or its business is the character or kind of business, carried on or transacted by a building and loan association, or which is calculated to lead the public to believe that his or its business is that of a building and loan association. Any violation of any of the provisions of this section shall constitute a misdemeanor, punishable by a fine of not exceeding five hundred dollars, or by imprisonment in the county jail for not exceeding ninety days, or by both such fine and imprisonment. Upon action brought by the commissioner, the court may also issue an injunction, restraining any person, firm, company, copartnership, or corporation from continuing to violate any provision of this section. (In effect July 24, 1925.)

Annual report required and penalty for failure to report.

SEC. 16. The commissioner shall require every association, corporation or society licensed by him, and including associations in liquidation, within thirty days after the close of its annual fiscal term to make a report to him in writing, verified by the oath of its president and secretary, showing accurately its financial condition at the close of such term; such report shall also include all the receipts and disbursements and income and expenses for the term, together with such statistical and other information as may be deemed essential; all and every of such reports shall be in such form as the commissioner may prescribe, and upon blanks to be by him furnished therefor. Every such association, corporation or society is hereby required to make and file all such reports within the time specified herein, and for failure or neglect so to do shall be subject to a penalty of ten dollars per day for each and every day the same shall be delayed or withheld.

Disposition of moneys—Revolving fund.

SEC. 17. The collection of all moneys assessed, as herein provided, for the payment of salaries and annual expenses, or forfeitable as fines for failure to make payment of assessments, procure licenses, or make and file reports as herein specified, and due from any such association, corporation or society coming within the provisions of this act, or imposed as a penalty for violation of any order or summons, may be enforced by the commissioner by action instituted in any court of competent jurisdiction; and all moneys collected or received by the commissioner under this act, shall be deposited with the state treasury, to be credited to a fund to be known and designated as the "building and loan inspection fund"; which said fund shall only be used in defraying the salaries and expenses provided for by this act; *provided, however*, that the commissioner shall, without at the time furnishing vouchers and itemized statements, withdraw from said fund, a sum not to exceed five hundred dollars. The sum so drawn shall be used as a revolving fund where cash advances are necessary and at any time upon the demand of the board of control, must be accounted for and substantiated by vouchers and itemized statements submitted to and audited by the board of control and the controller. (In effect July 24, 1925.)

Repealing act of 1905 and earlier acts.

SEC. 18. An act approved March 21, 1905, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith." Also an act approved March 23, 1907, entitled "An act to amend section sixteen (16) of an act entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; pro-

viding for exemption of property of associations in liquidation from attachments, executions, and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith," approved March 21, 1905, relating to and providing for reports to building and loan commissioners and the publication thereof. Also an act approved March 20, 1909, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith," approved March 21, 1905, relating to the powers and duties and salaries of the state building and loan commissioners, and all acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

Transfer of powers from board of commissioners to commissioner.

SEC. 19. The building and loan commissioner provided for by this act shall be the successor in interest of, and shall succeed to all the rights, powers and privileges possessed by, the building and loan commissioners under and by virtue of that certain act entitled "An act approved March 21, 1905, as amended March 23, 1907, and as amended March 20, 1909, entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses and to make and file reports; providing penalties for violations of law and orders of the commission-

ers; providing for succession in office and repealing all acts and parts of acts in conflict herewith'"; and any and all actions or proceedings taken or commenced by the said building and loan commissioners, under the act aforesaid, shall continue in full force and effect and the said actions and proceedings shall not abate and the said building and loan commissioner provided for by this act shall be substituted for and continue in the place and stead of the said building and loan commissioners under the act aforesaid, and likewise all books, documents, records and property of every kind and description obtained or possessed by the building and loan commissioners or their secretary or clerks, examiners or employees under the provisions of the said act of March 21, 1905, shall immediately be turned over and delivered to the said building and loan commissioner herein provided for.

Title of act.

SEC. 20. This act shall be known as the building and loan commission act.

When in effect.

SEC. 21. This act shall take effect immediately.

PENAL CODE, SECTION 564.

Every director, officer, or agent of any corporation or joint stock association, who knowingly concurs in making, publishing, or posting either generally or privately to the stockholders or other persons, any written report, exhibit, or statement of its affairs or pecuniary condition, or book or notice containing any material statement which is false, or any untrue or wilfully or fraudulently exaggerated report, prospectus, account, statement of operations, values, business, profits, expenditures, or prospects, or any other paper or document intended to produce or give, or having a tendency to produce or give, the shares of stock in such corporation a greater value or a less apparent or market value than they really possess, or refuses to make any book or post any notice required by law, in the manner required by law, is guilty of a felony.

INSTRUCTIONS FOR FORMING NEW ASSOCIATIONS.**Effective on and After July 1, 1926.**

First—Decide if you should organize a “Mutual” or a “Guarantee Capital” association.

Second—If it be a “Mutual” association, obtain subscriptions for not less than 3500 installment shares on which the monthly payments are to be not less than 50 cents per share, aside from the pro rata for an organization fund of not less than \$1 per share, to be paid with and in addition to the first installment.

Third—If it is to be a “Guarantee Capital” association, then, irrespective of the authorized capital, there are certain paid-in capital requirements.

To organize “Guarantee Capital” associations in the following cities, there must be a paid-in capital of \$100,000 or more:

Los Angeles,	Oakland,	San Francisco.
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To organize “Guarantee Capital” associations in the following cities, there must be a paid-in capital of \$75,000 or more:

Berkeley,	Long Beach,	Sacramento,	San Jose,
Fresno,	Pasadena,	San Diego,	Stockton.

To organize “Guarantee Capital” associations in the following cities, there must be a paid-in capital of \$50,000 or more:

Alameda,	Glendale,	Redlands,	Santa Cruz,
Alhambra,	Lodi,	Richmond,	Santa Monica,
Bakersfield,	Modesto,	Riverside,	Vallejo,
Burlingame,	Ontario,	San Bernardino,	Venice,
Chico,	Palo Alto,	Santa Ana,	Whittier.
Eureka,	Pomona,	Santa Barbara,	

To organize “Guarantee Capital” associations in the following cities, there must be a paid-in capital of \$25,000 or more:

Anaheim,	Hollister,	Paso Robles,	Santa Paula,
Auburn,	Huntington Beach,	Petaluma,	Santa Rosa,
Beverly Hills,	Huntington Park,	Pittsburg,	Sausalito,
Brawley,	Inglewood,	Pleasanton,	Selma,
Burbank,	Lankershim,	Porterville,	South Pasadena,
Calexico,	Livermore,	Red Bluff,	So. San Francisco,
Chino,	Madera,	Redding,	Taft,
Colton,	Martinez,	Redondo,	Tiburon,
Corona,	Marysville,	Redwood City,	Torrance,
Cucamonga,	Merced,	Rialto,	Tulare,
Culver City,	Mill Valley,	Roseville,	Turlock,
El Centro,	Monrovia,	Salinas,	Upland,
Elsinore,	Monterey,	San Fernando,	Van Nuys,
Encinitas,	Napa,	San Gabriel,	Ventura,
Escondido,	Newcastle,	San Leandro,	Visalia,
Fortuna,	Ocean Park,	San Luis Obispo,	Watsonville,
Fullerton,	Oceanside,	San Mateo,	Wilmington,
Grass Valley,	Orange,	San Pedro,	Woodland.
Hanford,	Oroville,	San Rafael,	
Hayward,	Oxnard,	Santa Clara,	
Hemet,	Pacific Grove,	Santa Maria,	

All shares of "Guarantee Capital" stock must be in denominations of \$100 and when sold to provide for the necessary initial paid-in capital, must be fully paid up.

In organizing a "Guarantee Capital" association, an organization fund of not less than \$10 per share on the shares actually subscribed must be provided.

Fourth—Select a name not now in use by any association in the state, embracing the words "Building and Loan Association," or "Building-Loan Association," and submit it to this office for approval, which, after approval, should then be submitted to the Secretary of State that he may advise if it is available for use. The words "Trust" or "Savings" must not be used as a part of the corporate name.

Fifth—Apply to this office for the loan of a "sample" form of articles of incorporation for the kind of association decided upon, which, after being prepared, but before being executed, must be submitted to this office that we may ascertain if it is in proper form, and, if found satisfactory, return for execution.

After being executed the original and a duplicate must be forwarded to this office that the certificate required by section 15c of the Building and Loan Commission Act may be attached before the original can be filed with the Secretary of State, or a certified copy with the county clerk of your county.

Sixth—Apply to this office for the loan of a "sample" form of the by-laws for the kind of association provided for in the articles of incorporation, then prepare your by-laws and submit them to this office for approval, after which they can be regularly adopted.

Seventh—As section 15c of the Building and Loan Commission Act provides that the commissioner shall examine into the general character and fitness of persons proposing to incorporate associations, it will be necessary to submit a brief history of the incorporators and directors; references should also be given to assist the commissioner in his investigation.

Eighth—After the by-laws have been adopted, forward a copy of the by-laws, a copy of the articles of incorporation, a list of the stockholders showing the number of shares of guarantee capital stock fully paid up and the total amount of money paid in, a certificate from your bank showing that there is on deposit to the credit of the association the above required \$25,000, \$50,000, \$75,000 or \$100,000 for a "Guarantee Capital" association, or not less than \$3,500 for a "Mutual" association, plus the above requirement for organization expenses of either, together with a check to the order of the "Building and Loan Commis-

sioner," for the equivalent of \$1 per month for the number of months unexpired of the calendar year, and a license will be issued to expire December 31st next.

Ninth—All moneys collected for the organization fund must be paid into the treasury to the credit of that fund to be used to defray the expenses of the association until it has been placed on a self-supporting basis. No part of the organization fund may be used to pay commission for the sale of "Guarantee Capital" shares of stock, nor for the payment of dividends upon such "Guarantee Capital" shares of stock.

Tenth—The association must be operated separately, in every respect, and have a separate room or office from a corporation holding or controlling the guarantee capital stock, or whose officers or directors hold such control in their own names.

Wherever the officers and directors of the association are the same, in whole or in part, as the officers and directors of a corporation holding or controlling the "Guarantee Capital Stock," no business of any kind may be transacted by and between the corporations, or by and between the officers, directors or employees of either, directly or indirectly.

Eleventh—No window, door or office signs of any kind, advertising the proposed association, may be displayed until the organizers have been assured by this department that a license will be granted to the association, or until such license has actually been granted.

Twelfth—Manuscripts or proofs of circulars or advertisements must be submitted to the commissioner for approval before being printed or circulated.

ARTICLES OF INCORPORATION OF A GUARANTEE CAPITAL ASSOCIATION.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, citizens and residents of the State of California, have this day voluntarily associated ourselves together for the purpose of forming a corporation under the laws of the State of California.

AND WE HEREBY CERTIFY:

First—That the name of said corporation shall be _____

Second—That the purposes for which said corporation is formed are to encourage industry, frugality, home-building, and savings among its shareholders and members; the accumulation of savings; the loaning to its shareholders, members and others of the moneys or funds so accumulated, with the profits and earnings thereon, and the repayment to each of his savings and profits, whenever they have accumulated to the full par value of the shares, or at any time when he shall desire the same or when the corporation shall desire to repay the same, as it may be provided in the by-laws; and generally to do any and all other acts and things authorized by law, and more particularly by and under Title XVI, Part IV, Division I of the Civil Code of the State of California, and for all the purposes and with all the rights, powers, privileges and immunities in said title set forth.

Third—That the place where the principal business of said corporation is to be conducted is in the city of _____, in the county of _____, State of California.

Fourth—That the term for which said corporation is to exist is fifty (50) years from and after the date of its incorporation.

Fifth—That the number of directors of said corporation shall be _____, a majority of whom shall at all times each be the owner and holder of not less than _____ shares of the guarantee capital stock, and that the names and residences of the directors who are appointed for the first year and to serve until the election and qualification of their successors are as follows, to wit:

NAMES

WHOSE RESIDENCE IS

Sixth—That the amount of the capital stock of this corporation is _____ dollars, and the number of shares into which it is divided is _____ of the par value of one hundred (\$100) dollars each, all of which, when issued, shall be set apart as a fixed and permanent guarantee capital. Additional working capital may be accumulated by the issuance of membership shares, units and certificates, both installment and fully paid as provided for in section 648a of the Civil Code.

Seventh—That the amount of said capital stock which has been actually subscribed is _____ dollars and the following are the names of the persons by whom the same has been subscribed, to wit:

NAMES OF SUBSCRIBERS

NUMBER OF SHARES

AMOUNT

IN WITNESS WHEREOF, we have hereunto set our hands this _____ day of _____ A. D., 192____.

State of California, }
County of _____ } ss.

On this _____ day of _____, A. D. 192____, before me _____, a notary public in and for said county, residing therein, duly commissioned and sworn, personally appeared _____

known to me to be the persons whose names are subscribed to the foregoing instrument, and they each duly acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in said _____ county, the day and year in this certificate first above written.

(SEAL)

Notary Public in and for the County of

State of California.

BY-LAWS OF A GUARANTEE CAPITAL ASSOCIATION.**ARTICLE I.****NAME, LOCATION AND OBJECTS.**

Section 1. This corporation shall be known as the _____ of _____, California.

Sec. 2. The principal place of business of the corporation shall be in the city of _____, County of _____, State of California.

Sec. 3. The object and purpose of this corporation shall be to encourage industry, frugality and the accumulation of savings among its shareholders, members and others, and to make loans to its shareholders, members and others for the purpose of aiding them in acquiring and improving real estate.

ARTICLE II.**GUARANTEE CAPITAL STOCK.**

Section 1. The capital stock of this corporation shall be _____ divided into _____ shares of a par value of one hundred dollars each, all of which shall be a guarantee capital, and shall be issued at such times and in such amount as the board of directors may determine. It shall be sold upon subscriptions, at not less than par, payable not less than _____ per cent at the time of subscription, and the balance as may be ordered by the board of directors. This stock is not withdrawable until final liquidation, and no loans shall ever be made upon the pledge of any of its shares, as security, to the corporation.

Sec. 2. A majority of the board of directors shall always be selected from the holders of shares of the guarantee capital holding in their names ten shares or more of guarantee stock, and the minority may be selected from the holders of membership shares.

Sec. 3. The guarantee capital stock shall participate in the net earnings of the association to the full extent permitted under the provisions of section 641 of the Civil Code. As provided in said section, an amount not exceeding one per cent per annum on the average loans in force, may be set aside from and out of the net profits, at each annual distribution thereof, or a proportionate amount at each semiannual distribution, from which to declare dividends on and provide a reserve fund that shall be specially applicable thereto. The reserve fund shall be created and maintained in amount as provided in said section.

ARTICLE III.**OFFICERS.**

Section 1. The affairs of the corporation shall be managed by a board of _____ directors, who shall be elected annually from the shareholders and members, in the manner provided by law, to hold office for one year, and until their successors are duly elected and qualify.

Sec. 2. Immediately following the annual meeting of the shareholders and members, the directors shall organize by the election of a president, and one or more vice presidents from among their own members, a secretary and one or more assistant secretaries, who may or may not be directors but must be shareholders or members. They shall also select an attorney and a treasurer; provided that a banker or banking corporation may be selected as a treasurer or depository. They shall also select from their own number a security committee to consist of three members, and a finance committee to consist of two members.

ARTICLE IV.**POWERS AND DUTIES OF DIRECTORS.**

Section 1. The board of directors shall have power:

First—To suspend or remove, for cause, any elected or appointed officer of the corporation.

Second—To require any officer to produce for inspection at any time, any or all books, papers or documents in his possession relating to the business of the corporation.

Third—To fill all vacancies that may occur in the board of directors or elected or appointed officers.

Fourth—To loan the funds of the corporation, or such portion thereof as may be advisable, upon such securities as are provided by law, and to prescribe the terms and conditions upon which loans may be made; provided, that whenever loans are made upon the definite contract plan the body of the note or obligation shall set forth the number of installments, and the amount of each installment required to repay the principal of the loan, together with the interest on the periodical unpaid balances, within the time agreed upon, the exact rate of interest to be specified in each note or obligation.

Fifth—To borrow money for the purpose of making loans or with which to pay withdrawals or maturities.

Sec. 2. A majority of the board shall constitute a quorum for the transaction of business; provided that no action relating to the final disposition of funds or other financial matters under consideration shall become effective except by an affirmative vote of a majority of the whole board.

ARTICLE V.

DUTIES OF OFFICERS.

PRESIDENT AND VICE PRESIDENT.

Section 1. It shall be the duty of the president, or in his absence, of one of the vice presidents:

First—To preside at all meetings of the shareholders and members of the board of directors; to sign all certificates of stock or membership, contracts, deeds, leases, releases, and orders on the treasurer for the payment of money, and to perform such other duties as may be ordered by the board of directors.

Second—To have the custody of all bonds executed by the officers to secure the faithful performance of their duties, except, that the bond of the president, if any, shall be deposited with the treasurer.

SECRETARY.

Section 1. It shall be the duty of the secretary, or in his absence, of the assistant secretary:

First—To attend all meetings of the corporation, and of the board of directors and to keep correct minutes thereof; to receive and receipt for all moneys paid to the corporation, to endorse all checks or drafts made payable to its order, and to deposit with the treasurer or depository all funds coming into his or her possession and take a proper receipt therefor.

Second—To keep proper and accurate accounts with the shareholders, members and investors; to draw and sign all orders on the treasury or depository; to countersign all documents requiring the signature of the president or vice president, and to affix the seal of the corporation whenever such is required to authenticate the acts of the corporation.

Third—To furnish the board of directors at each monthly meeting with a statement of financial and other transactions since the prior report and semiannually, immediately after the first day of ----- and -----, of each year, a statement of the condition of the corporation and of the business of the past semi-annual term, and, after approval by the board, to cause the same to be printed for the information of the shareholders and members.

Fourth—To have the custody of, and properly care for, all notes, mortgages, deeds of trust, deeds, leases, insurance policies and other documents pertaining to the business of the association, subject only to the orders of the board of directors.

Fifth—To require that the interest of the corporation in any property or building it may own or on which it may have a loan is properly insured, in an acceptable insurance company, against loss or damage by fire.

Sixth—To protect the interest of the corporation in all tax sales or forfeitures, and for this purpose to draw on the treasurer for the proper funds, without further notice or orders of the board; provided, however, he or she shall report the facts at the first stated meeting of the board thereafter.

Seventh—To deliver to his or her successor all books, vouchers, securities, documents and property of every kind, of which he or she is the custodian for the corporation, whenever he or she may retire from office, or within three days thereafter.

Eighth—To do and perform such further acts as may be required by the board of directors.

TREASURER OR DEPOSITORY.

Section 1. It shall be the duty of the treasurer or depository to receive all moneys deposited by the secretary for account of the corporation, and to disburse

same only on orders signed by the secretary and countersigned by the president or a vice president, and to render a proper account thereof at the close of each month.

ATTORNEY.

Section 1. It shall be the duty of the attorney to attend the meetings of the board of directors whenever requested to do so; to examine into the sufficiency of title of any property offered as security for loans that may be referred to him, and to perform such other duties and render such other services as may be required by the board of directors.

COMMITTEES.

SECURITY COMMITTEE.

Section 1. It shall be the duty of the security committee to ascertain the market value of each and every piece of property offered as security for any proposed loan and to report thereon, in writing, at the next meeting of the board of directors.

Sec. 2. Every application for a loan shall be approved in writing by at least two members of said committee before the loan shall be made.

FINANCE COMMITTEE.

Section 1. It shall be the duty of the finance committee:

First—To examine and report upon all bills or claims against the corporation, prior to the same being ordered paid.

Second—To examine and report upon the books and accounts of the secretary and treasurer, at least semiannually, and for that purpose, they may employ an expert of accounts to assist them, at a compensation to be fixed by the board of directors.

ARTICLE VI.

BONDS AND SALARIES.

Section 1. The secretary and treasurer (except where the treasurer shall be a bank or bankers), and such other employees as the board of directors shall determine, shall give bond, as security for the faithful performance of their duties, in such amount as the board of directors shall from time to time require, with corporate surety, the expense to be borne by the association.

Sec. 2. The president, vice presidents, secretary, treasurer, assistant secretary, assistant treasurer, attorney, and the members of the security and finance committees shall receive such compensation for their services as the board of directors shall determine.

Sec. 3. The compensation of the directors, as such directors, in excess of five dollars each, for each meeting attended, shall be fixed by the stockholders at the annual meeting.

ARTICLE VII.

MEETINGS.

Section 1. The annual fiscal term shall end----- and the annual meeting of the stockholders and members shall be held at the office of the corporation, at -----, California, on the -----, in each year, notice of which must be given in the manner prescribed in section 301 of the Civil Code. Special meetings may be called by the board of directors, on their own initiative, and shall be called upon the written request of ten or more shareholders and members. Notice of special meetings shall be mailed to each shareholder and member, at his last known address, at least two weeks prior to the date of holding such meeting.

Sec. 2. The board of directors shall convene for the transaction of business on ----- in each month, and as much oftener as the necessities of business may demand. Notice of all meetings of the board of directors shall be given to each director in writing, by the secretary, at least twenty-four hours prior to the time of the holding of the meeting.

Sec. 3. All meetings of the board of directors shall be open to all shareholders and members.

ARTICLE VIII.

MEMBERSHIP SHARES.

Section 1. Membership shares having an ultimate matured or par value of ----- dollars each may be issued in either of the following forms, viz: "Installment" or "Full paid."

Sec. 2. Installment membership shares, Class "A," may be subscribed for and issued at any time. Each subscriber to those shares shall on or before -----, pay dues in an amount not less than ----- upon each share held by him, until such payments, together with the profits apportioned thereto, shall amount to the

sum of one hundred dollars for each of such shares, at which time the shares shall mature and payments thereon shall cease.

Sec. 3. Installment membership shares, Class "D.C.," whenever authorized by the board of directors, will be issued only to borrowers on mortgage or deed of trust security, and then only to those who borrow on the "Definite Contract" plan. The monthly payment of dues on this class will be five cents per share of one hundred dollars matured or par value, and must be paid with, and in addition to, the monthly payments required to be paid upon the loan. Such shares shall participate pro rata with other classes of installment shares in the net profits subject to distribution, and, upon the repayment of the loan with which they are pledged, the then book value will be paid to the borrower, or credited as part payment on the loan, and the shares surrendered and canceled.

Sec. 4. Full paid membership shares may be issued at such times as the board of directors may determine to any subscriber paying in the full face value of one hundred dollars (\$100) each. Dividends at such rate per annum as may be fixed by the board of directors, not in excess of six per cent (6%) per annum, shall be paid on these shares, semiannually in ----- and -----, and in consideration of such payments the holders shall waive all right to further participation in profits of the corporation. These shares are withdrawable, with accrued interest to the date of the notice, at any time after thirty (30) days written notice of the intention to withdraw, but subject in other respects to the restrictions set forth in section 642 of the Civil Code. The corporation reserves the right to retire any or all these shares, in the order of issuance, at any time after two years from issue, upon sixty (60) days written notice to the holders by paying the face value plus accrued interest to date of expiration of notice.

Sec. 5. Full paid membership shares may also be issued at such times as the board of directors may determine to subscribers paying in the full face value of one hundred dollars (\$100) per share. Dividends at such rate per annum as may be fixed by the board of directors, not exceeding a full participation in the net profits, shall be paid on these shares, semiannually in ----- and -----.

Sec. 6. Holders of either form of membership shares are members of the corporation, with all the rights, powers and privileges incident thereto, including the right to vote at all meetings of the shareholders and members—one vote for each share—and are subject to the same restrictions and liabilities.

Sec. 7. An entrance fee of not exceeding one dollar (\$1) per share may be charged and collected upon all installment membership shares.

ARTICLE IX.

INVESTMENT CERTIFICATES.

Section 1. Investment certificates having an ultimate matured or par value of one hundred dollars (\$100) each, may be issued in either of the following forms: "Installment investment certificates" and "Full paid investment certificates."

Sec. 2. Installment investment certificates may be subscribed for and issued at any time. Each subscriber to these certificates shall, on or before the ----- day of each month, pay dues in an amount of not less than ----- upon each certificate held by him, until such payments, together with the profits apportioned thereto, shall amount to the sum of one hundred dollars (\$100) for each of such certificates, at which time the certificates will mature and payments may cease. An entrance fee of one dollar (\$1) per certificate may be charged and collected upon this class of installment investment certificates.

Sec. 3. Installment investment certificates may also be issued, upon which payments may be made at such times and in such amounts as the holder thereof may elect until said certificates reach their matured value or are withdrawn. No membership fee, fine or forfeiture shall be chargeable against the holder of these certificates.

Sec. 4. Full paid certificates may be issued at such times as the board of directors may determine, to any subscriber paying in the full face value of one hundred dollars (\$100) each. Dividends at such rate per annum as may be fixed by the board of directors will be paid semiannually on these certificates, in ----- and -----, and in consideration of such payments the holders shall waive all right to participation, in excess thereof, in the profits of the corporation. These investment certificates are withdrawable, with accrued unpaid interest, to date of notice, at any time after one year from date of issue, upon thirty (30) days written notice of intention to withdraw, but otherwise subject to the restrictions set forth in section 642 of the Civil Code. The corporation

reserves the right to retire any or all of these certificates, in the order of issuance, at any time after two years from date of issue, upon sixty (60) days written notice to the holder, upon the payment of the face value plus accrued and unpaid interest to date of expiration of notice.

Sec. 5. Holders of either form of these investment certificates are *not* members of the corporation and have none of the rights, power and liabilities incident thereto.

ARTICLE X.

WITHDRAWALS AND MATURITIES.

Section 1. Holders of installment membership shares, and of installment investment certificates, desiring to withdraw a part or all of the amount to the credit of their shares or certificates, may do so by giving thirty (30) days written notice of their intention or desire so to do. On the expiration of such notice, they are entitled to receive the full amount paid in upon their membership shares or investment certificates, exclusive of any entrance fee charged and collected, together with such proportion of the earnings thereon as may have been fixed by the board of directors: provided that not more than one-half of the monthly receipts of any one month shall, without the consent of the board of directors, be applicable to withdrawals for that month. All withdrawals will be paid in succession and in the order in which the notices of intention were filed. Shares or certificates pledged as security for or with a loan can not be withdrawn in money until the loan is fully paid.

ARTICLE XI.

LOANS.

Section 1. Loans may be made on such terms and at such rate of interest as the board of directors may determine: provided that whenever loans are made for a definite period on the installment plan, the number of installments, and the amount of each installment required to pay the principal of the loan together with interest at the agreed rate on the periodical balances, within the time specified, must be expressed in the face of the note or obligation taken.

Sec. 2. Loans will only be made upon the security of a first mortgage or deed of trust of real estate, the several classes of bonds named in section 647 of the Civil Code, and upon the security or pledge of free "Membership shares," or "Investment certificates" of this association.

Sec. 3. Loans upon the security of membership shares or investment certificates shall not be made in excess of ninety per cent of the withdrawal value of such shares or certificates.

Sec. 4. Loans made for a definite period on the installment plan may be repaid at any time by paying the balance then unpaid on the principal and all arrears of interest, if any. The corporation reserves the right to charge a penalty of two months' interest on the unpaid balance if repaid within one year from date of note, or a penalty of one month's interest on the unpaid balance if repaid after one year from date of the note but in advance of the time set forth in the contract.

Sec. 5. Whenever a borrower shall be three months in arrears in the payment of his interest or loan installments, unless otherwise provided in the note, the whole loan shall become due, at the option of the board of directors, and they may proceed to enforce collection upon the securities held by the corporation. The withdrawal value of all shares or certificates pledged as collateral security shall be applied in part payment of the loan and said shares or certificates shall be deemed canceled and surrendered to the corporation.

Sec. 6. All expenses incident to abstracts, examinations of title, execution of papers, attorney's fees, or sale of securities pledged as security for loans or advances, shall be paid by the party offering the security or securing the loan.

Sec. 7. Borrowers must furnish, at their own expense, acceptable policies of fire insurance on all improved realty pledged as security for loans granted, with the usual mortgage clause making loss, if any, payable to the corporation, as its interest may appear.

ARTICLE XII.

FINES AND PENALTIES.

Section 1. Borrowers who neglect or fail to pay their interest or loan installments in accordance with the terms of the note or obligation shall pay interest at not exceeding one per cent per month on the amount of such delinquent indebtedness.

Sec. 2. The same rate of interest shall apply to all advances made by the association for insurance premium, street or sewer assessments, balances due for unpaid taxes on property pledged as security for loans, or other like advances.

ARTICLE XIII.

MISCELLANEOUS.

Section 1. Each member or investor shall be entitled to a certificate of "membership shares" or "investment certificates" showing the number of such shares or certificates held, and their par, or ultimate value, and each member or investor holding installment membership shares or installment investment certificates shall also be furnished with a pass book, in which to record the periodical payments made by him, and in which the terms and conditions attaching thereto shall be fully set forth. These certificates may be transferred by assignment, in person or by an attorney, but no such assignment shall be valid, except between the parties thereto until duly entered upon the books of the corporation. A transfer fee of ten cents for each share or certificate transferred will be charged by the corporation.

Sec. 2. In the event of loss of any certificates of stock, membership shares or investment certificates, the recorded owner shall be entitled to a duplicate upon making an affidavit setting forth the facts of the loss and the filing of an acceptable bond, with two or more sureties, in an amount equal to the book value of the certificate lost.

Sec. 3. The board of directors may provide that partial withdrawals, made "mid-term," shall not participate in the earnings on the amount withdrawn, that shall have accumulated since the last apportionment of profits.

Sec. 4. The seal of the corporation shall be circular in form, bearing the name of the corporation and the date when incorporated.

Sec. 5. As to all features not specifically covered by these by-laws, the provisions of sections 633 to 648a, inclusive, of the Civil Code shall govern the transaction of business by this corporation.

ARTICLE XIV.

Section 1. These by-laws may be amended at any annual or special meeting of the shareholders and members; provided the proposed amendments shall first be submitted, in writing, to the board of directors and approved by them, and then adopted by an affirmative vote of two-thirds of all such shares of stock and membership, issued and in force. The signature of the holders of two-thirds of all such shares shall be effective to adopt such amendments, without the holding of a meeting.

CONSENT TO AND ADOPTION OF BY-LAWS.

We, the undersigned, subscribers to the number of shares of the _____ Building and Loan Association, of _____, set opposite our respective names, in all amounting to more than two-thirds of all subscribed shares, hereby give our written assent and consent to the adoption of the foregoing code of by-laws for the government of said corporation, and we hereby adopt the same.

NAMES.

SHARES.

CERTIFICATE OF ADOPTION OF BY-LAWS.

We, the undersigned, directors of the _____ Building and Loan Association, and the secretary thereof, hereby certify that the foregoing code of by-laws was adopted by the signatures of the subscribers to more than two-thirds of all the subscribed shares of said corporation on the _____ day of _____, 192__.

(SEAL)

Directors.

Attest: _____

Secretary.

NOTE.—There being so much similarity in the articles of incorporation and by-laws of the two types of associations, it was deemed advisable, from the standpoint of space saving, to include only the articles and by-laws of one type of association in this report. The articles and by-laws of the other type of associations will be gladly furnished on application to the commissioner.

INSTRUCTIONS TO ASSOCIATIONS AND AGENTS.

Pursuant to the provisions of sections 9 and 15 of the Building and Loan Commission Act, the following rules are promulgated for the government of agents and solicitors licensed by the Commissioner.

The license permits the holder to solicit subscriptions for shares of stock, shares of membership, and certificates of investment, and also for securing loans from the association for which the license has been issued.

The license limits the operations of the holder to the territory specified in the body thereof.

Upon securing subscriptions for shares or certificates a solicitor may collect and receipt for the entrance fee and not more than one periodical installment; and upon securing loans he may collect from the borrower the fee allowed by the state usury law, but no more.

No "branch office," as such, will be permitted to be maintained by any association, or its agents or solicitors.

Wherever an association or its agent or solicitor maintains an office, either at his own expense or at the expense of the association he represents, in the home cities of local associations, no sign on the building or on the windows or doors may exceed in size or display, similar signs of any local association, and in every case the words "Agency of" must appear immediately *above*, and the name of the home city immediately *below* the name of the association, in letters at least one-half the size of those used in the name of the association.

In no case may an agency, agent or solicitor, advertise in the newspapers, or by circulars or cards, window display, electric sign or letter heads, that the association he represents pays, or will pay, a higher rate of interest or dividend to investors, or to loan money to borrowers at a lower rate of interest, than the rates of either offered or advertised by local associations.

No rebating of fees will be permitted, and no promises of loans, or of procuring and paying withdrawals may be made as an inducement in the securing of subscriptions.

All designs for agency or agents' office signs, window display, electric light display, and proofs for circulars or advertisements, must be submitted to the commissioner for approval before being erected, installed, printed or circulated.

Misrepresentation of law or facts in the soliciting for subscriptions, or for loans, or the violation of the rules and regulations governing the issuance of agents' licenses, will constitute justifiable cause for the revocation of a license, in which event no future license will be issued to the offender.

In every case where a license is required, by any law, for the conduct of a business or calling, the conduct of such business or calling without a license constitutes a misdemeanor under section 405 of the Penal Code of California.

AGENTS' LICENSES.

All agents, whether resident, local or traveling, who are employed by associations to solicit loans and sell shares of stock, membership

shares and certificates are required to secure a license from the Building and Loan Commissioner.

No agent, under a license issued by this commission, as provided by section 15*a* of the Building and Loan Commission Act, will be authorized to solicit for loans and for sale of shares of stock, shares of membership and certificates of investment of building and loan associations in the home office city or town of an association the name of which is so like or similar to the name of the association represented by said agent, that it is likely to mislead the public.

If it appears to the commissioner that a community has a sufficient number of home associations and outside associations represented, no further license will be issued to an agent to represent an outside association in such a community.

The following regulations are printed on licenses of agents:

"Licensed agents or solicitors, leaving the employ of the association named herein, must surrender this license to the association, that it may be cancelled on its records, following which, it must be forwarded to the commissioner for cancellation on his records.

"Agents or solicitors dismissed for CAUSE by this Department, the Corporation Department, or the Insurance Department, will not again be licensed without the written consent of the association or corporation from whose employ they were dismissed."

AGENTS' BONDS.

Every agent or solicitor, employed by building and loan associations to solicit loans, and for the sale of shares of stock, shares of membership, certificates or other securities or forms of investments, must give bond in an amount of not less than \$1,000 to protect the association against any act of fraud, dishonesty, larceny, embezzlement, forgery, misappropriation, wrongful abstraction or wilful misapplication, committed while in the employ of such association. Such bond must accompany the application for an agent's license and will be kept on file by the commissioner.

An agent's license will be sent direct to the association applying for it. Whenever an association makes application for cancellation of a license, the bond connected with such license will be returned to the association.

LOCATION OF MORTGAGED PROPERTIES.

In the annual report to the commissioner, an association must hereafter give the name of the city and county, or county, where properties, on which it holds a mortgage or deed of trust, is located. Give this information following the names of the owners of the properties involved. (It will not be necessary to give this information concerning properties located in the home city of the association.)

"BRANCHES" AND "AGENCIES."

Under no condition will this department permit an association to establish a branch association in California.

An association that may desire hereafter to establish an agency office must first apply to the Building and Loan Commissioner for per-

mission to establish such an office; the commissioner will use the same discretion as to issuing a permit for the establishment of an agency office, as is provided by the new law, effective July 24, 1925, vesting him with the authority to permit or refuse to permit the incorporation of a new association.

An association maintaining agency offices must forward to the commissioner the following information, at the close of its fiscal year:

- (1) Location of agency offices;
- (2) Names of agents in charge;
- (3) Expenses of each agency and how such expenses are met;
- (4) Financial statement of each agency, showing expenses and receipts for the last fiscal year.

ADVISORY BOARDS.

There is no authority under the by-laws of an association, or under the general laws governing the building and loan associations, permitting the organizing of so-called advisory boards. Such boards may tend to surround an agency with an importance bordering on a branch or an independent office, and instances have been brought to the attention of the commissioner where investors had thought such advisory boards to be boards of directors. It is the order of the Building and Loan Commissioner that all associations having advisory boards as a part of their organization, at once take steps to disband such advisory boards.

RULINGS BY ATTORNEY GENERAL

SIMILARITY OF NAMES.

State of California,
Office of the Attorney General.

San Francisco, December 1, 1925.

Mr. A. E. Faleh,
Building and Loan Commissioner,
San Francisco, California.

Dear Sir: I have before me your communication of July 16, 1925, enclosing a letter addressed to me but sent to you by H. Stanley Benedict, secretary of the California Building-Loan Association of Los Angeles. You state that the letter is self-explanatory and you ask that I render you my opinion in the matter therein stated.

It appears from Mr. Benedict's letter that on May 24, 1923, a certificate of incorporation was issued by the Secretary of State to the California Building-Loan Association, which thereafter proceeded to organize and engage in business; that in November, 1923, the Secretary of State issued a certificate of incorporation to the California Building and Loan Association of Long Beach, which last named association has since been conducting business under that name; that upon learning of the existence of this new corporation, the first corporation protested to the Secretary of State, who admitted his error in having allowed the use of a name so similar to the one already in use, but stated that there was nothing he could do and advised the California Building-Loan Association to enjoin the Long Beach company against using such similar name. If the name be so similar as to deceive, the suggestion and advice of the Secretary of State should be followed.

Upon these facts you present the following questions to this office: First, whether an injunction would lie to prevent the use by the corporation secondly formed of the name adopted by it, and, secondly, whether the Building and Loan Commissioner has power to cite the second association into court for the purpose of settling this difficulty or whether there is any other way by which the desired result may be accomplished.

Every corporation must have a name and articles of incorporation must be prepared setting forth such name; but it is provided by section 296 of the Civil Code that the Secretary of State shall not file the original articles of incorporation or issue any certified copy thereof, or issue any certificate of incorporation to any corporation whose articles set forth a name so closely resembling the name of another corporation heretofore organized in this state, or of any foreign corporation qualified to do business in this state, as will tend to deceive.

From this it would appear that our statute contemplates that there should not be at the same time two corporations in this state having names so similar to each other as will tend to deceive the public or those having business with such corporations. It is apparent, therefore, that we might expect to find some authority in law for the prevention of such condition, or the correction thereof, if it exists.

When the California Building-Loan Association of Los Angeles received its certificate of incorporation under that name, it obtained thereby the right to protection in the use of that name. It also thereby obtained the right to prevent any other corporation from using that name or any other name so similar thereto as to result in injury to it in the conduct of its business. In the case of *Dodge Stationery Co. vs. Dodge*, 145 Cal. 380, it was held that if the name adopted for a corporation was so similar to the name of a prior corporation as "to create confusion and to enable the latter corporation to obtain, by reason of the similarity of names, the business of the prior one," injunction will lie to restrain the latter so far as necessary to protect the rights of the prior corporation even to the extent of prohibiting the use of the name at all, the courts interfering in such cases solely for the purpose of preventing fraud, actual or constructive. It was held in that case that it is immaterial whether the name adopted by the latter corporation was so adopted with actual fraudulent intent; that if the natural and necessary consequences of adopting such similar name was such as to cause deception, then the corporation later adopting such name must be held to the same responsibility even if it acted under the honest impression that no right of the earlier corporation was invaded.

Considering in the present instance the similarity of business in which both corporations are engaged, the proximity of their respective places of business, it might be that a court would hold the similarity of names sufficient to grant an injunction. However, this is a debatable question and one which this office is not called upon to decide.

In answer to your second inquiry, and in view of the fact that the Secretary of State has issued his certificate of incorporation to the second corporation above mentioned, and in view of the fact that you yourself have licensed said corporation, we are inclined to hold that the use of the name by the second corporation, pursuant to the aforesaid permits, is not a violation of the laws of this state provided for its government or the conducting of its business in an unsafe or unauthorized manner, or a violation of the provisions of its charter, within the purview of section 9 of the Building and Loan Commission Act (Stats. 1911, p. 607, and amendments thereto), and in view of the fact that if the names be so similar as to deceive the corporation complaining has a plain, adequate and speedy remedy.

Very truly yours,

U. S. WEBB, Attorney General.
By (signed) E. B. Power, Assistant.

INTEREST AND FINES.

State of California,
Office of the Attorney General.

February 4, 1926.

Mr. A. E. Faleh,
Building and Loan Commissioner,
San Francisco, California.

Dear Sir: I have before me your communication of December 1, 1925. You enclose a form of promissory note and ask my opinion as to whether

a fine, imposed under the terms thereof by a holder upon the maker on the latter's default in the payment of interest when due, should be treated as a portion of the interest or cost paid by the maker for the use of the money, and in that event make the holder guilty of violating the usury law in case the interest plus the fine exceeded in amount the sum of \$12 on \$100 for any given year.

The form of note enclosed is one for \$2,500, payable in 111 monthly installments of \$32.50 each, after date, with interest from said date on the unpaid balance, at the rate of 8.40 per cent per annum. It contains the provision that each installment shall be applied to interest then due, and the remainder on unpaid principal, and to be paid on the first day of each month thereafter, in advance, and in default of such payment on or before the tenth day of the month in which the same becomes due, the maker agrees to pay the sum of \$2.50 for each month of such delinquency as a fine, and should such installments not be paid monthly, then the whole sum of principal, interest and such fines shall become immediately due and payable at the option of the holder of said note. The note contains a further provision to the effect that the holder agrees to accept more than the amount of the above named installments, in any month, and to accept payment in full at the end of any month after one year from date thereof, but if paid in full before one year from date, then the maker agrees to pay a bonus of $1\frac{1}{2}$ per cent of the face of the note.

In your communication you have set forth a table of figures based upon such note from which it appears that in the payment of interest and fines pursuant to the terms of the note, the amount paid by the borrower will not exceed 12 per cent until the loan has been paid down to \$1,100, but that from that time on the amount paid would exceed such rate.

Section 1 of the usury law of this state (initiative act adopted November 5, 1918. Statutes 1919, page lxxxiii) prescribes the maximum rate of interest for the payment of which it is competent for parties to contract in writing, such rate "not exceeding twelve dollars on the one hundred dollars for one year and not exceeding that rate for a greater or less sum or for a longer or shorter time."

Section 2 of that act contains the further expressed provision that "No person, company, association or corporation shall directly or indirectly take or receive in money, goods or things in action, or in any other manner whatsoever, any greater sum or any greater value for the loan or forbearance of money, goods or things in action than at the rate of twelve dollars upon one hundred dollars for one year; * * *. Any agreement or contract of any nature in conflict with the provisions of this section shall be null and void as to any agreement or stipulation therein contained to pay interest and no action at law to recover interest in any sum shall be maintained and the debt can not be declared due until the full period of time it was contracted for has expired."

Section 3 of the act contains similar provisions and also provides further penalties for transactions in violation of the provisions of the act.

It has been said that one test for determining whether a particular transaction was usurious is to ascertain whether the borrower could discharge the debt at maturity by paying a sum within the legal rate,

and that if he could do so the transaction was not rendered usurious by the presence of an agreement to pay an additional sum as a penalty in the event of default at maturity. It has even been said where the borrower agreed to pay interest at the rate of 10 per cent per annum until the principal was paid, but, at the rate of 7 per cent if paid when due, that the additional 3 per cent was to be treated as a penalty and void, leaving the rate for all time at 7 per cent (the legal rate) and therefore the transaction was not usurious. On the other hand, it has been said that in the absence of statutory inhibition an agreement to pay a certain rate of interest to maturity and a further rate of interest thereafter is an agreement to pay interest at all times. These statements, however, were made by courts with respect to particular statutes or in the absence thereof.

The question before us is to be determined solely by our statute. In my opinion both the terms and the intent of our law is that any transaction is in violation thereof under the terms of which, whether directly or indirectly, or under any guise whatever, an amount is to be paid for the loan or forbearance of money which will exceed a greater rate on the principal than twelve dollars upon one hundred dollars for one year, and the same rate for a greater or less sum or for a longer or shorter time.

To say that one could under our law contract for interest at a rate of 12 per cent if paid at maturity, and 20 per cent if not so paid, and that such additional rate is merely a penalty and not an amount exacted for the loan or forbearance of money, would do violence to the terms and intent of our statute. Nor does it alter the matter that the parties designate such additional amount a "penalty" or a "fine." The law was intended to prevent persons from taking advantage of those whose necessities might induce them to enter into such improvident agreements, and to save such needy persons from their own acts. If such agreements can stand in the face of our law, then it would be possible for designing persons to exact one day notes from those whose necessities obscured their vision as to anything but the immediate possession of money, or whose necessities prevent them from insisting upon the protection which it was the design of the statute to give, and thus by the addition of fines or penalties place the borrower in a position from which he can be relieved only by bankruptcy or insolvency proceedings. I do not believe such transactions to be beyond the ban of the statute, nor do I believe courts would hold them legal. It is my view that the statute is not to be thus emasculated.

I am therefore of the opinion that the transaction presented by you is in violation of our usury law.

Very truly yours,

U. S. WEBB, Attorney General.

By (signed) Robert W. Harrison, Chief Deputy.

NAME OF LOCATION WITH REFERENCE TO CORPORATE NAME.

State of California,
Office of the Attorney General.

San Francisco, April 15, 1926.

Mr. A. E. Falch,
Building and Loan Commissioner,
San Francisco, California.

Dear Sir: A communication has been received from you in which you call attention to section 15c of the Building and Loan Commission Act as amended in 1925 (see Statutes 1925, p. 253), which reads as follows:

Before the articles of incorporation of any building and loan association, hereafter desiring to incorporate, under the laws of this state, shall be filed in the office of the secretary of state of the State of California, there must be attached thereto, the certificate of approval of the building and loan commissioner. Such proposed articles shall be submitted to the commissioner, and upon receipt of same, he shall immediately examine into all the facts connected with the formation of such intended corporation, *including its location*, and proposed incorporators. If it appears to him that such corporation, if formed, will be entitled to commence the business for which it is organized, and authorized under the law to conduct, the commissioner shall execute his certificate of approval; *provided, however*, that the commissioner may refuse to execute such certificate, if, upon his examination and investigation, he has reason to believe that the proposed corporation is to be formed for any business, other than legitimate building and loan business; or that the persons proposing to incorporate such corporation, lack the character and general fitness to engage in such business, or that the name of the proposed corporation is likely to mislead the public, as to its character or purpose, or that the name proposed for such corporation is the same as one already adopted or appropriated by any existing building and loan association in this state, *or so similar thereto, as to be likely to mislead the public*.

You then state that

Prior to the passage of section 15c, the United States Holding Corporation filed articles of incorporation for the organization of ten or more building and loan associations, each association to be called the United States Building-Loan Association; the only distinction between the names is that the names of the cities in which they are to have their home office will be added as a part of their corporate names. For instance, United States Building-Loan Association of Fresno; United States Building-Loan Association of Marysville; United States Building-Loan Association of San Francisco. The Secretary of State has approved the articles of incorporation of these associations, also the names of the associations concerned.

You ask whether or not under the provision of said section 15c, and the facts set forth by you, the Building and Loan Commissioner may legally issue licenses to this group of associations. The location of the place of business of each of these subsidiary corporations being made a part of the corporate name, it may be conceded that the names are not the same, but are they so similar as to be likely to mislead the public? At the outset we call your attention to the fact that one of the things you are to consider and examine into is the location of the proposed place of business of the corporation.

For instance, similar names might conflict if the place of business was in the same city or county where they would not conflict if the two corporations were transacting business in widely separated localities.

Thus the words "Mechanical Store" adopted by a second corporation was held to deceive as against a former corporation adopting the corporate name of "Mechanics Store," but in this instance both stores were situated in the same city and the places of business were adjoining. It

was found, as a matter of fact by the court, that the name "Mechanical Store" was adopted for the purpose of deceiving.

Weinstock, Lubin & Co. vs. Mark, 109 Cal. 529.

To the same effect, see *Hainque vs. Cyclops Iron Works*, 136 Cal. 351, as to the exclusive user and right acquired in the name "Cyclops."

As a general rule, geographical names can not be appropriated and under a statute forbidding the use of similar names the "Michigan Savings Bank of Detroit, Michigan," was not entitled to enjoin the "Dimes Savings Bank of Detroit, Michigan," from changing its name to "The Bank of Michigan" merely on the showing that the two banks had offices on the same street in the same city, the court holding that when the corporate names are properly descriptive the use of geographical words in a business name will not be enjoined in the absence of estoppel or actual misleading of the public.

Michigan Savings Bank vs. Dimes Savings Bank, 127 N. E. 364.

And again the name "American Wine Company" can not be exclusively appropriated as a trade mark or name, the word "American" being broadly geographical and its use as a name by a second corporation is not an infringement unless, of course, it should be used fraudulently and with the intention of deceiving the public, to the injury of the first user.

American Wine Co. vs. Kohlman et al., 138 Fed. 830.

In its decision the court said:

The word "American" is broadly geographic. *Draper vs. Skerrett* (C. C.), 116 Fed. 206. I am clear on the proposition that the words "American Wine Company" are not in themselves a good trade-mark, and can not be exclusively appropriated as a trade-mark or trade-name.

To the same effect see *Nebraska Loan and Trust Co. vs. Nine*, 20 Am. St. Rep. 686.

Under this general rule the use of the words "United States" would not, in our opinion, be sufficient to warrant the refusal of a license if other words were used in the corporate name showing it was a different entity.

By parity of reasoning it needs no argument to hold that the words "building loan association" would not fall within the prohibition of said section 15c.

Practically every building and loan association incorporated under the laws of this state, and there are many, contain similar, if not identical, words.

In the case of *Nebraska Loan and Trust Co. vs. Nine*, *supra*, the court was considering the use of the words "Nebraska Loan and Trust Company" and said:

The words "loan and trust" are simply indicative of the character of the business which they propose to carry on, and so far as they are concerned there can be no question but that there can be no special property or right in them. So the real and only question involved is, whether or not a loan and trust company organized in any part of the state can appropriate the name of the state to its own exclusive use, building up thereby a trade name which will be protected, and to which such company will have the exclusive right, the word "Nebraska" being a geographical name. We are of the opinion that such can not be done.

This disposes of the use of the words "United States Building-Loan Association" used in each of the corporate names and bring us to the consideration of the use and effect of the words designating the place

that each corporation intends to transact business in, which is, we understand, in each instance in a different city or town.

One corporate name is to be regarded as an imitation of another within the meaning of a statute proscribing such name, when it so far resembles the other that a person using that care, caution and observation which the public uses and may be expected to use, would mistake for the other. The location of the corporations and the character of the business conducted being considered.

State vs. McGrath, 92 Mo. 355, 5 S. W. 29.

The location of the corporation is one of the facts that you are required to consider by the provisions of the statute we are construing and measuring the use of the name we have under consideration by the rules above set forth, it would seem that the location of the principal place of business of the corporation which in each instance is made a part of its corporate name, would not constitute a similarity that would warrant you in withholding license, even though the words "United States Building-Loan Association" is used in each instance.

It has been held that:

Courts of equity must in such cases assume that the public will use reasonable intelligence and discretion with reference to the names of corporations with which they are dealing or intend to deal, the same as in cases of individuals bearing the same or similar names. *H. W. I. Co. vs. N. Y. H. I. Co.*, 140 N. W. 94.

Yours very truly,

U. S. WEBB, Attorney General.

By (signed) E. B. Power, Assistant.

DIVIDENDS OF GUARANTEE CAPITAL.

State of California,

Office of the Attorney General.

San Francisco, May 12, 1926.

Mr. A. E. Falch,

Building and Loan Commissioner,
San Francisco, California.

Dear Sir: Your favor duly received in which you present a number of questions based on various code sections relative to building and loan corporations, and in particular the sections of the Civil Code hereinafter referred to.

Section 634 of the Civil Code provides in part as follows:

The capital shall consist of the accumulated dues together with the apportioned profits of the corporation, and shall be accumulated by the issuance of shares in "installment" form and, where the by-laws shall so provide, in any or all the following forms, viz: "Full-paid," "pass-book" and "guarantee."

This provision is applicable to all building and loan corporations, the section being introduced with the words "the capital of *every such corporation shall*," etc. You then state:

Consider now, associations formed prior to the passage of section 648 (a) that have introduced a guarantee capital under the provisions of paragraph (d) of section 634 * * *. May the quotation above noted be interpreted to mean that every such association *must*, not only provide for, but actually offer installment shares for investment to the general public at all times?

Said paragraph (d) of section 634, above referred to, relates to "guarantee stock" that the portion of said section 634 above quoted provides may be specifically authorized to be issued by the by-laws of any such corporation and the portion of said section 634 above quoted, by its terms not only provides for but directs the issuance of shares in "installment" form and it is apparent that if such associations are required to issue such "installment" shares, they are to be offered for sale to the general public.

You ask us to consider section 648 (a) of the Civil Code and particularly that portion which reads as follows:

If formed without any capital stock or with guarantee capital stock only, the working capital may be accumulated by the issue of membership shares, units or certificates having a paid-up or *ultimate matured installment value* of one hundred or two hundred dollars each, and entitled to all the rights, powers and privileges and subject to all the restrictions, and liabilities provided in this title for shares of authorized capital stock of a similar class.

and ask if in construing this language, the words "units" and "certificates" as used therein, should be used as though the word "membership" attached to both of said words in exactly the same manner as the word "shares."

We are of opinion that this is the proper construction and that these membership shares and membership units and membership certificates are issued with all privileges and subject to all the restrictions and liabilities set forth in this title (see section 648 (a)), as regards the issuance of installment membership shares.

You call our attention to that portion of section 633 of the Civil Code reading as follows:

* * * to receive money and to execute certificates therefor, which must specify the date, amount, rate of interest, and when the principal and interest are payable, and also the withdrawal value thereof at the end of each year; * * *

As hereinafter noted, that is one of the purposes for which building and loan associations are formed and you state that this text appears to be the authority for the issuance of what is known and referred to in section 634, paragraph (f), as investment certificates and desire to know if taking into consideration sections 633, 634 and 648 (a) of the Civil Code, building and loan associations may conduct business solely by the issuance of investment certificates and the guarantee capital. You express the view that holders of such certificates are practically in the same category as the holders of certificates of deposit or depositors in a savings bank.

We do not concur in this last statement, as section 633 of the Civil Code provides that no building and loan association shall, at any time, have or carry upon its books for any member or investor, any demand, commercial or checking account, or credit to be withdrawn upon the presentation of any negotiable check or draft; but this same section does provide that every such corporation shall set forth in its articles of incorporation that it is formed for the purpose of encouraging savings among its share holders and members, accumulation of savings and the repayment to each of his savings and profits at any time he shall desire the same or when the corporation desires to repay the same as may be provided in the by-laws.

Therefore we are of opinion that building and loan associations may conduct business in conformity with the Building and Loan Act by the

issuance of investment certificates if such association maintains the reserve required by the provisions of section 634 (f).

Finally you ask us to construe section 641 of the Civil Code as to the participation in the net profits and whether or not, where the guarantee capital does not specifically elect in the by-laws of such association, to participate in common with installment and other classes of shares entitled to full participation in the net profits subject to distribution, may that participation be to any greater extent than the limit fixed in section 641.

Said section 641 fixes the limit, namely, an amount not exceeding 1 per cent per annum on the average loans in force to be set aside from and out of the net profits, and said 1 per cent is the maximum amount.

Yours very truly,

U. S. WEBB, Attorney General.

By (signed) E. B. Power, Assistant.

INSTRUCTIONS TO BE OBSERVED AND FOLLOWED IN THE PREPARATION OF ANNUAL REPORTS.

1. **INTEREST** delinquent—not actually collected—must be listed on the proper blanks, and must appear in its proper place, as an **ASSET**, under **Arrearages**, and must **NOT** be charged into **Loan Account** or to **Dues Account** and credited to **Interest**, as **Interest**, subject to distribution as a profit.

2. **DIVIDENDS** or **Interest** not actually paid out, on **ALL CLASSES** of shares or investment certificates, must be set up as a **Liability**, as is called for in the **Report Blanks**, and **MUST NOT** be entered as though disbursed and credited as principal received.

3. Under "**Loss and Gain**," on the **Report Blanks**, the actual amounts of **Dividends** (or **Interest**) apportioned to the several classes of shares and certificates must be set out separately, as therein called for, and **NOT** be entered in a lump sum covering all.

4. In the preparation of the "**Receipts and Disbursements**" be very careful to literally follow the instructions to **INCLUDE ALL CASH TRANSACTIONS AND JOURNAL ENTRIES THAT AFFECT ASSETS AND LIABILITIES**. Condense both **Receipts** and **Disbursements** to conform to the titles of the **Accounts** as printed in the **Blanks**.

5. Under "**Statistical Information**" answer every question and fill every blank space as called for in the **Instructions** at top.

6. When listing "**Loans made since last Report**," set forth the location of every loan made upon security located outside the **Home City** of your association. This list can be more expeditiously and economically prepared upon a typewriter than with a pen.

7. Be very sure that the names of the **Officers** and **Directors** appear as called for, and that all **Real Estate** owned is properly scheduled.

A strict compliance with these instructions will obviate the necessity for returning **Reports** for correction and completion, and will greatly facilitate the work of this Department, and permit of a more accurate showing in the preparation of the **Annual Report** of this office for publication, all of which will tend to uniformity and economy and should receive the full cooperation of the several secretaries.

State of California,
Department of Insurance.

Mr. A. E. Faleh,
Building and Loan Commissioner,
San Francisco.

Section 421, subdivision 2, of the Civil Code of this state provides that insurance companies may invest "in the purchase of, or loans upon, interest-bearing bonds, notes, or other obligations issued by a corporation organized under the laws of any state or territory in the United States," provided that such corporation has not within five years next preceding defaulted in payment of any part of either principal or interest of any bond, note, or obligation offered, and provided that such "stocks, bonds, notes, or obligations, must, in each case, be rated as first class securities."

Such investment, however, must be made in accordance with the provisions of the section above referred to and limited as provided therein. The law also provides that investments under this subdivision are subject to the approval of the Insurance Commissioner, who may require the company to sell or dispose thereof, in the event of his disapproval.

Yours very truly,
(Signed) CHARLES R. DETRICK,
Insurance Commissioner.

Treasury Department,
Washington, D. C., January 26, 1926.
A. E. Falch,
Building and Loan Commissioner,
San Francisco.

It is regretted that your request can not be complied with, as this office has been obliged to refrain from expressing any opinion in regard to the legality of investments for national banks, except where such investments are found among the assets of a bank under examination because of the actions of certain companies in using an informal opinion of this office as a basis of advertising matter disseminated among national banks.

The general position of this office, however, is that obligations secured predominantly by real estate are subject to the provisions of section 24 of the Federal Reserve Act, and the same restrictions as apply to loans thereunder would also apply to other obligations secured by real estate.

Very truly yours,
E. W. STEARNS,
Deputy Controller.

State Bank Department,
California.

San Francisco, January 23, 1926.

Mr. A. E. Falch,
Building and Loan Commissioner,
San Francisco.

This is in response to your request of January 21st for a definite ruling for your own files on the status of building and loan certificates as investments for California state banks.

A commercial bank or commercial department may purchase building and loan certificates within the unsecured loaning limit of such banks or departments. The purchase of any such certificate is construed as a credit transaction to be supported by the financial responsibility of the Building and Loan Association.

Under no circumstances may a savings bank or department invest in such certificates since they do not constitute legal investments for savings banks in this state.

Yours very truly,

J. F. JOHNSON,
Superintendent of Banks.
By A. E. Bary, Chief Examiner.

State of California,
Office of Attorney General.

San Francisco, September 26, 1925.

Mr. A. E. Falch,
Building and Loan Commissioner,
San Francisco.

You have requested the opinion of this office as to whether or not guardians of minors and incompetent persons may place the trust funds of their wards with building and loan associations. In your letter you state:

"I have carefully gone over the laws governing guardians and wards and can find no provision which prohibits building and loan associations from receiving trust funds. It appears to me that the principal question a court has to consider with reference to the placing of trust funds is whether they are given the best possible protection and at the same time whether the investment brings reasonable returns to the ward. There is no question as to the safety of building and loan associations, there being no safer financial institution in the state, and they offer fair and adequate returns on the investments placed with them."

The statutes place no restriction upon the nature of the investments that are to be made by guardians. Section 1779 of the Code of Civil Procedure directs that the guardian, after a sale of property is made, "put out the residue, if any, on interest or invest it in the best manner in his power." Likewise, section 1780 of the Code of Civil Procedure provides "the guardian must make the investment according to his best judgment or in pursuance of any order that may be made by the court."

U. S. WEBB, Attorney General.
By R. L. Chamberlain, Deputy.

“DEPOSITS,” “SAVINGS” AND “INTEREST.”

Because of the zeal displayed by the officers and directors of some of the building and loan associations, in an honest endeavor to so educate the public, that all may appreciate the benefits that accrue by reason of investment and membership therein, and with a laudable desire to increase the volume of the business of their associations, the bounds of propriety appear, in some instances, to have been somewhat overstepped, with the result that the attention of the banking department of the state has been directed to the language used in advertising in the newspapers, on window signs, circulars, etc.

Your attention is particularly directed to the text of sections 12 and 12a of the Bank Act of California which prohibit any person, firm, company, copartnership, or corporation, either domestic or foreign, that is not under the supervision of the Superintendent of Banks, from advertising by circular, office sign, letterhead or otherwise that he or it is receiving or accepting money or savings and issuing notes or certificates of deposit therefor, with or without interest, or that deposits are received payable by check or on demand without notice, or to transact business in such manner as to indicate to the public that the business so transacted is that of a bank or savings bank; *provided*, that a building and loan association may borrow money, issue investment certificates, or evidences of indebtedness, stating the rate of interest and terms and conditions of repayment and do such other business as may be authorized by the laws of the state relating to building and loan associations.

The penalty for violation of these provisions of the Bank Act is \$100 per day for each day the violation continues.

That the Banking Department makes serious objection to the manner in which the word “savings” is and has been used on window signs and in advertising, as being in direct violation of the provisions of sections 12 and 12a may be, and possibly is, in some instances, amply justified, there may be little doubt; hence great care must be exercised in its future use, and also in the use of the words “interest” and “deposit,” or “deposits”—in fact the use of the two latter words may justly be said to be prohibited to any organization other than banks.

There is no occasion or real necessity for so conducting the business of a building and loan association, either in advertising or in practice, as to conflict with the provisions of the Bank Act, or to encroach upon the prerogatives of a bank or savings bank, and all associations and their representatives and agents should clearly understand that they *must not* advertise in the newspapers, on window signs, on letterheads or by circulars in any of the following forms:

“*The acceptance of deposits:*” that “*We pay six (or any other) per cent on savings:*” that “*Your money can be drawn out at any time, or without notice:*” that “*We pay interest (as such) for money left with us for either long or short periods:*” or by the use of any other such phrase as would indicate the conduct of a banking or savings bank business; *provided*, that associations may use the word “interest” in connection with the issuance of “full-paid shares” or “full-paid investment certificates,” due care being exercised that the bounds of propriety may not be overstepped in so doing.

Associations may also, in their discretion, use the word “savings” and be upheld in the exercise of this privilege by the commissioner,

where the same is used substantially as follows: "Invest your savings in a building and loan certificate or account," or "savings invested with us," etc. While the use of such word, when used in the above manner, is perfectly proper, yet after all there is no real necessity therefor, as the words "funds" or "surplus funds" can be used in place of "savings" and the results be equally good; the word "dividend" can be used in lieu of "interest," with even a more potent meaning, and "rate of dividend" readily takes the place of "rate of interest."

All associations and their representatives and agents, conducting or soliciting business in California, are advised and directed to withdraw and cancel all forms of advertising that conflict with the provisions of the Bank Act, or with the requirements of this statement, and to so conduct their future operations and advertising that there may be no occasion for friction to develop therefrom on the part of the banks, savings banks or banking department of the state, and thereby relieve the commissioner from future and continual correspondence and explanation in connection therewith.

TAXES AND FEES FOR BUILDING AND LOAN ASSOCIATIONS.

State Corporation License Tax—

\$10 per year, payable to Secretary of State on or before February 1st, yearly.

State Franchise Tax—

In the past has been 1.6 per cent per annum upon 1/20th of assets, less borrowed money, as per report to State Board of Equalization as of March 1st. Payable to State Treasurer semiannually in January and July.

County and Municipal Taxes—

Payable upon real estate owned, personal property and money in bank.

Building and Loan License Tax—

For new domestic associations, \$1 per month for months unexpired for calendar year.

For foreign associations, \$3 per month for months unexpired for calendar year.

Annual renewal—Pro rata of estimated expenses, based upon assets as per last report, with a minimum of \$10 per year.

Secretary of State—Fees for New Associations—

Authorized capital of not over \$25,000_____	\$15 00
Authorized capital over \$25,000 and not over \$75,000_____	25 00
Authorized capital over 75,000 and not over 200,000_____	50 00
Authorized capital over 200,000 and not over 500,000_____	75 00
Authorized capital over 500,000 and not over 1,000,000_____	100 00
Authorized capital over 1,000,000 adds \$50 for each \$500,000 or fraction thereof.	
For recording, per folio_____	\$0 20
For certificate of incorporation_____	3 00
For certifying copy of articles_____	2 50
Also pro rata of state corporation license tax for unexpired por- tion of year_____	10 00

REPORT ON FEDERAL TAXATION.

A special committee appointed to investigate the matter of federal taxation has reported to the California Building-Loan League that after much study on the part of members and the holding of a number of meetings, two questionnaires were mailed to all associations in the state. The information secured in this way, it was felt, would give the committee an intimate knowledge of the existing situation and enable it to be of the greatest possible assistance in its handling of this most perplexing problem.

Generally speaking, the federal tax problem must be considered from two widely different viewpoints: first, that of the associations who have or hope to secure exemption and, second, that of the associations who have been denied exemption and were required to file income tax returns and pay taxes. Accordingly, one questionnaire was designed to secure information necessary in the determination of mutuality as it has been construed by the federal government, and the other was intended to develop information concerning matters which have been the subject of controversy between the government and associations which have been denied exemption.

The response to committee's communications urging that these questionnaires be filled out and sent in has been somewhat disappointing, particularly so in view of very interesting data contained in those which have been received.

From a total of 163 associations doing business in the state on June 30, 1925 (as shown in the report of the commissioner), we have received 59 answers and some 55 filled-in questionnaires. Forty-four of the associations submitting questionnaires were of the guarantee form and 10 were mutual.

Eighteen of the 55 associations have been granted exemption and 37 have not.

Eight of the 18 associations which have been declared exempt are mutual and 10 are guarantee.

Not enough associations have answered to make it worth while to present a complete report, but the following will show what a wide range of useful information regarding the situation as a whole will be available when we receive a 100 per cent response.

15 associations report borrowing from banks.

28 associations require borrowers to be members.

Most of the associations loan to persons for other than their occupancy.

25 associations loan to contractors who resell to home buyers.

15 associations loan money on apartment houses.

18 associations loan money on business properties.

We can not urge upon you too strongly the importance of filling in these questionnaires and mailing them to us at once. Your association may have been granted exemption or you may feel that you do not care to try to secure exemption. Our investigations have shown us, however, that, due to changes in the conditions which prevailed when tax exemption was granted, an association may in fact face a large tax assessment. We also know of developments which may very largely increase the tax burdens of associations which have not elected to secure exemption.

In February of this year your committee, feeling that the development warranted the step, sent out a letter requesting associations not only to send in their questionnaires but also to join in making available a small fund to provide for necessary expenses. Your secretary will report separately on this matter.

There may be varying opinions as to the basis on which associations should share the financial burden of this work and we desire to place the matter before you for your consideration before sending out a second appeal.

Your committee estimates that the additional tax burden which may be placed upon California associations and investors in membership and guarantee shares and investment certificates is in excess of \$500,000 per annum. Surely we can afford to contribute to a common fund to protect ourselves and the industry as a whole against this possible loss which will almost inevitably fall upon us if we do not act together.

In addition to the work of preparing the questionnaires previously referred to and analyzing and tabulating the information contained on those which have been received, your committee has kept in touch with all cases filed, particularly in the Board of Tax Appeals, to which body we must look for the clarification of some of the disputed questions.

For your information we might state that some 14 cases have been appealed to the Board of Tax Appeals, 3 of these petitions having been filed on behalf of California Associations, and practically all of the others by Ohio associations, which state, as in the past, is bearing the brunt of the fight in determining the taxable status of the

industry. Most of these cases have not been heard, but in one decision which has been rendered by the board in which an assessment made by the commissioner was overruled, we are impressed with the fair and understanding spirit with which the board seems to be considering the question.

Concerning the problems which confront the associations in their fight for an equitable tax burden, we will not attempt to cover the question in detail, but will refer you in general to the proceedings of the last convention, where the matter was gone into at length. We do, however, wish to bring before you some of the points of controversy which have arisen or which, though previously raised, have been dealt with more vigorously.

These are:

1. The question of invested capital and the exclusion as a deductible item of interest on investment certificates. These questions are problems primarily of associations which have not secured exemption.

2. The practice of making loans to contractors who, resell to others.

3. The making of loans on commercial buildings.

4. The borrowing of large sums of money at fixed rates of interest.

The latter three questions are primarily those of the mutual associations as they vitally affect the exempt status of the institutions.

Your committee during the coming year, if you see fit to continue its existence, will function along the following lines:

1. Endeavor to have questionnaires filed by every association in the state.

2. Tabulate the information contained in these questionnaires.

3. Acquaint itself with the points involved in every case where there has been controversy to the end that the best possible defense may be made and the interest of all of the associations in the state protected.

4. Keep in touch with all decisions and opinions of the federal government in connection with California or other cases.

5. Cooperate with the institute in an endeavor to clarify the whole situation and establish a permanent basis of agreement so that both guarantee and mutual associations will be able to stabilize their business practices and relations.

6. To endeavor to establish a uniform basis for determining the amount of franchise tax payable to the State of California. The present attitude of the State Board of Equalization concerning investment certificates is arbitrary and unfair and may possibly affect the stand taken by the federal government.

7. To endeavor to secure uniformity in opinion as to the inheritant differences between membership shares (fully paid or installment) guarantee stock and investment certificates. There is a general attitude on the part of government officials to consider investment certificates in the same category as capital stock. This has arisen partly, we believe, from the nomenclature used by the associations themselves in describing their various classes of stocks and obligations and the returns paid thereon. A case in point in this connection is the last annual report of the Building and Loan Commissioner which repeatedly denominates interest paid on investment certificates as "dividends on investment certificates."

In conclusion, your committee desires to state that its contact with this subject during the past year has convinced its members that the associations collectively can undertake no work which will prove to be more beneficial to every individual association and to the industry than that which you inaugurated with the appointment of this committee at the Long Beach convention last year.

We trust that the importance of this work will impress you with the need of creating a permanent Committee on Income Tax and that you will support such committee with your interest and with your money and by generously supplying any information which may be requested. All information received in the past has been kept absolutely confidential and this policy should be adhered to in the future.

Respectfully submitted,

HERBERT C. JONES,
WILLIAM E. BOUTON,
FRED D. BULLOCK,
Committee.

SKETCHES OF PAST HISTORY OF CALIFORNIA ASSOCIATIONS.

By J. L. FIELDS, Deputy Commissioner.

In building and loan circles there has always been an element of uncertainty as to the date when the first association was established in California, the consensus of opinion being that it was with the incorporation of the Germania, in Sacramento, December 31, 1872, as that particular association was the oldest then in operation when the bank commissioners made their first survey, and collected the first available statistics, in 1891, at the suggestion of the governor.

In conversation with a resident of San Francisco, of the late sixties and early seventies, he stated that of his personal knowledge there were at least two such associations transacting business in San Francisco in 1870 and 1871, even designating the particular location of their place of business.

Acting upon this statement, the building and loan commissioner requested the writer to proceed to Sacramento and make a search and examination of the early records in the office of the secretary of state and the state library.

First Association Founded in 1865.

Such search and examination demonstrated the correctness of the statement upon which it was based, as it was there found that on February 9, 1865, the California Building and Loan Society, with its principal place of business in San Francisco, filed articles of incorporation with the secretary of state, with an authorized capital of \$250,000 divided into 2500 shares of a par value of \$100 each, and with seven directors, mostly of apparent German descent; then on March 14, 1865, the California Building and Loan Association, also of San Francisco, filed articles of incorporation with an authorized capital of \$50,000 divided into 500 shares of a par value of \$100 each, with five directors, one of whom was Washington Bartlett, who, in later years, became governor of the state.

Beyond the fact of the filing of the articles of incorporation of these two associations, there does not appear to be any written or printed evidence regarding their methods, or of the conduct of their business, as neither appears to have been in business in 1891 when the bank commissioners made their first survey and report to the governor, but it is undoubtedly safe to assume that they were operated upon the "terminating plan," under which all shares were subscribed for at the very outset, and that the associations terminated with the maturity of the shares and the consequent repayment of all loans, as under that plan every shareholder was presumed to become a borrower at some period prior to the maturity of his shares.

First Authentic Statistics Compiled in 1891.

Apparently the first authentic compilation of statistics in connection with the business is the report of bank commissioner, as of date September, 1891, which contains the reports of 111 associations with assets aggregating \$12,652,667.49, and in addition they also listed the names of nineteen associations from which they had been unable to secure reports in time to be included in the tabulations—thus making

an aggregate of 130 associations at that time in operation in the state.

The early day associations conducted their business under the provisions of the Land and Building Corporations Act, which permitted the formation with or without capital stock, but as far as is now apparent only two associations were formed without capital stock, both of which are still in existence and are in flourishing condition.

The act of March 31, 1891, for the formation and government of mutual building and loan associations, materially changed the provisions of the former laws, but permitted those associations that did not elect to accept its provisions, to continue business under the old law. This was a concession to the national associations, all of which strenuously opposed many of the provisions of the new law.

National Plan Invaded State in 1889.

The national plan, imported from Minnesota, invaded this state in 1889—the first incorporation being that of the “National,” now the State Mutual, of Los Angeles, on June 20, 1889, followed within two years by about ten others, virtually along similar lines, the principal difference being in the premium plans of loaning, three using the premium stock plan, while the others adopted the monthly cash premium in addition to the interest rate charged, but all required the shareholder to contribute ten cents out of each 60 cents per share per month to the expense fund to provide for the expense of operation, other than for taxes, and in addition thereto, an entrance or membership fee of \$1, and in some instances \$2 per share, was deducted to provide compensation for solicitors. The expenses being provided for as above indicated, the income from interest was all presumed to be apportioned to the shareholders and investors.

Associations Increase in Five Years to 128.

In the five years from 1886 to 1891 the number of associations incorporated appears to have increased from 33 to 128, then from 1891 to 1896 there was a further increase to 157, of which number 147 appear to have then been conducting business, according to the report of that year, all of which were being operated as “mutuals” on the “serial” plan, mostly with annual series, though some few were on a semiannual basis.

Much the largest percentage, aside from the nationals, were loaning upon the “gross premium” plan, mostly at 7 per cent interest with 20 per cent gross premium deducted from the face of the note. Much the larger percentage of the associations were treating this 20 per cent as an immediate profit and distributing it as dividends at each annual or semiannual distribution, thus creating and distributing an exorbitant dividend, much in excess of the actual power of the loans, which, as a matter of fact, was 10.25 per cent, though not a single secretary was able to make the calculation to produce the correct result. This exorbitant dividend, which often amounted to 20 or 25 per cent, was very evidently the motive for the formation of the large number of new associations during the ten years above noted.

Distribution Method is Exposed.

The fallacy of the prevailing method for the distribution of the gross deducted premium upon the loans was first exposed by the writer

at the session of the state league in the autumn of 1893, at which some fifty delegates were present, and developed the fact that one solitary delegate was willing to accept the solution presented, yet within one year it was accepted by virtually all. About one year later the commissioners became cognizant of the outcome of the famous "Windsor" case, at Windsor, Illinois, where the method of loaning had been the same, and began to devise means to correct the evil, with the result that at an early date the associations were first advised, then later instructed to set the gross premium aside as an "unearned" premium to be distributed as earned during the life of the several loans involved, and in many cases to reapportion the profits on a proper basis and set aside the surplus as unearned. Those associations that were not loaning upon the gross premium plan were mostly loaning at 7 per cent interest with a monthly installment premium of 25 cents per one hundred dollars of loan, which produced a gross return of 10 per cent upon the actual amount loaned.

The loaning plan of the nationals was generally at 6 per cent interest and 60 cents per month as dues upon each premium share, where that plan was in use, or 60 cents per month, per each \$100 of loan as a cash installment premium, making, in either case, a gross cost of 13.20 per cent.

Because of the inability of the average borrower to understand the stock premium plan, and of other complications that developed, it was abandoned, after a few years, and the cash premium substituted, but even this did not remove the objections to the national plan, and gradually those associations either retired, or abandoned the 10 cent deduction from the dues, for expenses, and paid their expenses from their current income.

Guarantee Capital Plan.

What is now known as the guarantee capital stock plan was first introduced by the California Guarantee Investment Company, incorporated August 2, 1890, by the creation of a special class of shares, mostly held by the directors, which were not withdrawable, and were to protect all other classes of shares against loss of principal; the exact terms of which are not available because of inability to procure a copy of the by-laws of the association.

Investment Certificates.

The Renters Cooperative Investment Company, incorporated November 24, 1890, was the first to introduce what is now known as "investment certificates." The only stock provided for by the Renters was fully paid or prepaid shares, virtually all held by the incorporators and their friends, and was classed as a guarantee capital association.

What was virtually the present form of investment certificates, with dues at 60 cents per month, with a deduction of 10 cents for expenses were practically the only form offered to the public. Under the terms of their by-laws these certificates were entitled to "full participation" in the profits subject to distribution as dividends, but the holders had no vote or voice in the management and conduct of the business.

The articles of incorporation of the Renters, and also of the Phoenix, (formerly the Republic), both nationals, were originally prepared with

the view of a possible future conversion into savings banks, and prior to the close of 1905 permission for such conversion was granted by the Attorney General over the protest of the commissioners. This conversion accounted for a decrease of \$2,801,638.65 in the gross assets of the associations, in the tabulated annual report for 1906.

The California Guarantee Investment Company had liquidated voluntarily because of unfortunate loans in the San Joaquin Valley region, thus both the original guarantee capital associations had eliminated themselves from the building and loan field. The next association to adopt this method of capitalization was the State Mutual of Los Angeles, and it was the only association so capitalized when the amended law of 1907 became effective on July 1st of that year, legalizing that form of capitalization, and that same act legalized what is now known as "investment certificates."

Early Associations Without Supervision.

From the very inception of the building and loan business in 1865 until the first survey and report of the bank commissioners, the associations operated without supervision of any kind by any state authority, and, so far as is now known, without any collection of statistics regarding the business, and while the bank commissioners collected reports and reported the result to the governor in 1892, they were without any legal authority over the associations or their acts.

Two Commissioners Appointed in 1893.

On May 1, 1893, two commissioners, appointed by the governor under the provisions of an act approved March 23d of that year, assumed office and took up the work of supervision, but the law was somewhat crude, and they had very little real authority other than in an advisory capacity. During the first two years their work was strenuous; there was no uniformity in systems or methods of accounting, still taken as a whole the condition of the associations was found to be very satisfactory. In some twelve or fifteen cases defalcations in various amounts were developed, some through carelessness, and some intentional and deliberate, all of which were made good and without loss to the associations or investors; but in the intentional and deliberate cases the defaulting secretaries were forced to resign and seek other fields, as the commissioners were without authority to prosecute and the several boards of directors desired to avoid publicity as far as possible.

Associations Experience Trouble.

But the associations, especially in San Francisco, were not without their troubles. Inadequate laws and lack of supervision, and boards of directors that were none too careful in appraising the security offered for loans to some nineteen associations, permitted a contractor and builder, presumed to be wealthy, to secure a large number of loans, in many cases in excess of the real value of the security pledged, with a resulting loss in excess of \$157,000 to the nineteen associations, in a majority of which the contractor was an officer or a director. With two exceptions, the associations were able to care for the losses without impairment of the dues paid in by the members. Acting upon the advice of the attorney general these two associations voluntarily

scaled the book value of their shares and continued business for a time, but this set-back eventually caused all the associations to either liquidate voluntarily or be absorbed by others.

The contractor and builder responsible for the troubles suddenly emigrated to the South African mining regions to renew his activities.

During the adjustment of these losses it developed that the attorney for one of the associations had certified as perfect, a title that proved to be worthless. Upon the facts becoming known to the commissioners, the attorney was called upon to make good the loss, which he did without undue delay.

Another problem that was somewhat difficult to handle was to convince many of the associations that the rules by which they were distributing the profits were not always equitable.

Eleven Different Formulas.

There were eleven different formulas in use for this purpose, five of which were variations of the partnership rule, which, in its simplified form, allows virtually simple interest upon the shares of each series, irrespective of age, making a variation of over 2 per cent in favor of the youngest over a ten-year period. The Wrigley rule, mostly used in the distribution of the gross premium, often gave the youngest series five times the percentage accorded to the oldest in a like ten-year period. The so-called Dexter, or compound interest rule, with calculations based upon payments in advance, or at the end of a month, is the only one that gives an equal rate to each series. All the others operate to the disadvantage of the older series. As devised by Dexter, its method of operation was defective. In its simplified, or corrected form it is in use by virtually all the serial associations in the state today. To convince the associations of the advisability of discarding the unequal rules was a task of no mean magnitude, but it was gradually accomplished.

The law of California, in common with those of virtually all of the states, required that borrowers must subscribe to and carry shares of an ultimate matured value equal to the face of the loan, and that the maturity of the shares would automatically repay the loan. Because of the fact that it is impossible to determine, in advance, upon a uniform rate of annual distribution over a term of years, the maturity of the shares and the consequent repayment of a loan were indefinite.

In the late nineties there developed throughout the east a desire for some system of loaning that should be definite as to the term of the loan and, at the same time, retain the "mutual" feature demanded by the laws of all the states.

Amortization Plan Brought Solution.

Late in 1899 this feature was solved by the writer by adopting the amortization, or definite contract plan in conjunction with a special class of shares with monthly payments of dues at one-tenth of those of ordinary installment shares—to be issued to borrowers upon the definite contract plan, the dues, of usually fifty cents per \$1,000 of loan, to be paid with and in addition to the loan payments. These shares were to participate in common, pro rata, with other classes of installment shares and the accumulated book value to be refunded to the borrower upon final payment of the loan, and the shares canceled.

In the opinion of competent building and loan attorneys this idea complied with all requirements of the then existing laws, and was very generally adopted.

With the general introduction of guarantee capital into both old and new associations the issue of this class of shares was quite generally abandoned, thereby abandoning actual mutuality in the conduct of the business, but the amortization, or definite contract plan of loaning, without the issue of shares, was retained and is in almost universal use at the present time. Some few associations still retain the original plan, all of which must be classed as "mutuals."

Results of the Big 1906 Fire.

The disaster—earthquake and fire—of April 18 to 20, 1906, was a serious blow to the associations of San Francisco. Three-fourths of the associations of San Francisco lost virtually every vestige of their records, and fully one-half lost all their securities. The records and securities that were protected by brick vaults, or were on deposit in bank vaults were saved, yet many of them were in a condition that necessitated very careful handling. Very few of their loans were in the burned area, and those were protected by insurance. Recourse was had to the county records of the various counties and gradually certified copies of mortgages and deeds of trust were obtained, but the tedious work of the restoration of their records was not completed for over two years.

The records and property of the commission, not contained in its small safe which fortunately landed in the street when the building fell, were entirely lost. A temporary office was immediately established in Oakland and the restoration of its records progressed as rapidly as time could be found therefor, which was very limited, as the associations in the burned and disturbed area needed and must have care, assistance and all the protection that could be given them.

That the associations in the burned and disturbed area recovered from the effects of the disaster and have prospered and increased in number and volume of business, in common with those in all parts of the state, is best evidenced by the number of associations and the volume of their assets as shown by the annual report of the commissioner for the past fiscal year—and may they continuously prosper.

Building and Loan Idea Beneficial Form.

The past history of building and loan associations, not alone in California, but throughout the entire United States, tends to confirm the world-wide verdict that this particular class of business is the most beneficial form of financial cooperation yet devised for the benefit of wage earners and those desirous of acquiring a competence and a home.

The experience of the past has also demonstrated that supervision by a public official, while not intended to be inquisitorial nor to interfere with legitimate business is a valuable deterrent and a protection to the public against fraudulent and reckless management.

A legitimate enterprise has nothing to fear from supervision. On the other hand it should be looked upon with favor. It therefore follows that those inclined to criticize or evade it are the ones that most require supervision for protection of the public.

RELATION OF BANKS AND BUILDING AND LOAN ASSOCIATIONS.

By V. J. LAMOTTE, of San Jose, before California Building-Loan League.

Building and loan associations have been in existence in this country for over 95 years, but they did not come much into the limelight until the world war, when a phenomenal increase in the individual's earning capacity, followed by an acute housing shortage, created on the one hand a great national wealth seeking investment, and on the other an almost unlimited demand for loans on the very safest security.

We do not change our habits abruptly, and when the war caused an unprecedented demand for material and labor, we suddenly found ourselves possessed of incomes considerably greater than required by our past habits of living. Until we grew up to a more extravagant standard of spending we were possessed of an enormous surplus, which found its way into the banks and building and loan associations. As an indication of the extent of this increase, in the city of San Jose alone, where the institution I represent is located, the total assets in six banks in 1914 were \$18,074,087 and in 1926, \$42,077,338; while the total assets of the three building and loan associations in 1914 were \$1,207,479 and of six in 1926, \$20,800,000. In the State of California we find that the total assets of the state banks in 1914 were \$705,871,341 and in 1926, \$2,619,200,186. The total assets of the national banks in 1914 were \$508,314,000 and in 1926, \$1,076,263,000. The total assets in state and national banks in 1914 were \$1,214,185,341, and in 1926, \$3,695,463,186. The total assets of the building and loan associations in the State of California in 1914 were \$29,515,762 and in 1926 they were \$140,657,891.

The Savings Bank Division of the American Bankers Association in their publication report total savings deposits for the United States in both state and national banks in 1914 were \$8,711,975,000 and in 1926, \$23,134,052,000. Quoting from that report, they say: "Savings deposited in the banks and trust companies of continental United States as of June 30, 1925, according to reports received by the American Bankers Association, amounted to 23 billion 134 million dollars, a savings per inhabitant of \$204, a gain in one year of 9 per cent or of one billion 945 million dollars, which is approximately 500 million dollars more than the gain in savings during the year preceding. These are colossal sums, representing as they do the residue of earnings above expenditure on the part of the people of the United States."

The Pacific States have won a high place in savings with a per capita savings average of \$255; a gain over last year of \$18 per inhabitant, which is \$3 above the average for the entire United States."

These figures do not indicate that the banks have suffered severe loss of business through the activity of the associations.

Under that great regulatory power known as the law of supply and demand, some striking adjustments were bound to follow, and one of the most important of these was the constructive part played by the associations which had placed upon them the problem of meeting the national housing shortage, and they provided both the funds and the system with the same marked success that the federal reserve banks supplied the channel for the transfer of commercial credits. It is estimated that last year 70 per cent of the homes built in the United States were financed by the associations. There are no figures available to show what part of the home building was financed by the banks, but it certainly was not large.

It can not justly be said that the growth of the associations was at the expense of the banks, because the figures just quoted show both types of financial institutions have made remarkable progress. Associations have been partly the outgrowth of an incomplete banking system. There was a crying need for a convenient method of financing home building, and at the same time a demand for a flexible method of investment for the man of small means. The banker believed he furnished the latter through a 4 per cent savings account, but the rate was so low it invited investment in too many "wild-cat" stock selling schemes, and of necessity there should be some better plan. Perhaps the largest single item contributing to the associations' rapid rise came from Liberty bonds. During the war the people strained every nerve to save and purchase their country's securities. Through this need there was developed an army of savers such as the world had never before known. When war needs were over the people found their bonds temporarily depreciated. I believe our association was about the first to take advantage of that situation in offering to accept these for investment at par, thus giving almost every man, woman and child a chance to convert the money they saved for their country's use and put it to work a second time in meeting the national home shortage.

The great underlying principle which differentiated America from other countries is the constitutional guaranty of equal opportunity, which opens the door for right to succeed and keeps it open for wrong methods to fail. The popularity and growth

of the associations is a good indication that the principle upon which they are conducted is sound. They have survived and prospered, with a record for losses much lower than any other class of financial institutions. It is distinctly in line with American ideals that we should have these two rival systems—the banks and the building and loan associations—but the rivalry should be one of service and not of destruction.

It is of the utmost importance to the associations that they look with concern upon their own growth. It means that the people here in the West have given us their whole-hearted confidence, thus placing upon us a grave responsibility. To err and become at any point careless of that trust would be an inconceivable crime. During this period of marvelous prosperity our whole aim should be to build great strength and a bulwark of reserves which can be trusted to withstand every reverse.

Banks have never looked with favor upon construction loans, and as a general thing have declined them, unless the borrower was in a position to give security through the deposit of bonds, or some other form of collateral. What then was the home-builder to do? In the philosophy of the wise and prudent, we are continually advised to stimulate home ownership as a safeguard against the demoralizing effect of socialism and communism. All recognize the fact that the thrifty are the happy, and thrift expressed through home ownership undoubtedly indicates the presence of other virtues such as civic responsibility and patriotism. It certainly tends to raise the standards of any group. A tenant seldom cares to preserve the value of beauty of rented property, but the same man will spend both time and money in beautifying a home of his own. Take a dirt street, full of ruts and dust, and pave it; then see how quickly the home owners along the block will clean up their yards and paint their houses.

Now, if this home ownership is desirable, through what agency is it to be accomplished? The building and loan associations have been the legitimate answer, merit ing and receiving public endorsement.

The banks complain bitterly because they look upon investments in the associations as losses from their savings departments. To some extent of course this is true, and we must have some sympathy with their view, but it has caused them to err in trying to discredit the associations and being more willing to recommend speculative stocks and bonds which are daily sold their clients by highly specialized salesmen, though it is obvious most of this money goes from their savings accounts in \$1,000 blocks, leaving the district entirely; while a building and loan investment satisfies the desire for a higher than bank rate and keeps the funds at home to be used in creating new community wealth, from which the banks must ultimately profit.

Most bankers are not trained or prepared to look after construction loans and hence are very loath to extend the helping hand to the prospective home owner, but after the house is built they will readily take over the loan created by the associations, with this adjustment—that the loan shall be for a short period, and without monthly reduction.

Now let us analyze the situation we find here. Undoubtedly the monthly reduction of principal is the best thing for the average home buyer because it gradually liquidates the obligation without any serious embarrassment; while with a flat loan it is almost inevitable that he will not accumulate the funds during the life of the note to repay it. Should banks adopt the ten-year installment loan? I believe they should not, because the borrower being unable to refinance elsewhere to advantage, the loan would usually run the full term, and the banks must maintain a more liquid position. With the associations' loans, made as they are at a higher than bank rate, the borrower after his home is finished can, if he is called upon to do so, refinance without difficulty, and it is this fact which keeps the associations in the liquid position which they enjoy. Very few people appreciate that this makes our loans even more liquid than those of the savings bank. The average of our loans is $4\frac{1}{2}$ years. One of the greatest sources of strength of any financial institution is its ability to pay on demand, and to my mind there is no factor of greater value to us in accomplishing this than a loaning rate a point or so above the other sources of supply.

There should be and eventually, I believe, there will be the closest cooperation between banks and building and loan associations, because both these institutions are of the utmost value to their communities. One with its checking accounts, unsecured lines of credit for mercantile purposes, its vaults, escrows, exchange and agricultural loans; the other with its construction and installment loans. Both must look to the public for the means with which to conduct their business, and both fill a very important niche in our domestic affairs. If they were conducted under unified control the banks would draw their support from those funds in active business, and people willing to accept a lower rate in exchange for the utmost flexibility; while the association would draw from investment funds which would otherwise be seeking private loans.

I think associations should be careful in discussing conditions with their clientele to make it very clear that the customer is making an investment which he has no right to expect to withdraw on demand. Of course it is permissible to show that past conditions have always permitted withdrawals without notice, but it will strengthen our future position to have a clear understanding that in reality the transaction involves a long-term mortgage loan, shorn, as far as the investor is concerned, of all the annoying details and responsibilities which he would have to assume if he were to attempt to make a personal loan, and greatly strengthened by the experience of the loaning officers, and the capital and surplus of the associations. These differences alone should be a sufficient recommendation for the system, and when they are coupled with an almost certain withdrawal privilege there is no more attractive investment.

Associations now recommend their clients to deposit in banks where they can secure courteous service and good advice. We recognize that these institutions are uniformly officered by a very high type of trustworthy men, but in view of the fact that the losses sustained through banks are many times greater than have ever been sustained through building and loan associations, there should be a better understanding by bankers of their competitors. It can not be to save the public from disaster that banks warn against the associations. When the history of the two types of institution is compared the thought of protecting the funds of the public must be eliminated from the argument of the banks against building and loans. In calling attention to the difference in losses sustained, we do not wish to mislead ourselves into the belief that it is the clever financial sense of the associations that is altogether responsible, because it is due to the fact that we are not called upon to make any unsecured loans, and also that all the loans we do make are reduced by regular monthly payments; bankers do not generally recognize what a great added strength this is to our business.

In 25 years banking experience I never consented to a ten-year loan on a home, because such a long term mortgage would be what bankers call "frozen"; that is, it could not be easily cashed or liquidated, and I certainly felt that the ten-year loans of the associations were "frozen." It was not until several months after I left the banking fraternity, and became allied with the associations, that I began to sense the liquid conditions of their loans. What brought it about was for some time a mystery, but it ultimately became clear that it was due to the higher rates of interest charged borrowers. Let me here sound a word of warning to those who are trying to reduce associations' loaning rates to the bank level. When they come in direct competition with the bank rate, there will be no incentive to early payment of the obligation. Associations should bridge the gap between the desire to own a home and the period when this desire has crystalized into an established building and a seasoned financial risk. At this point it is quite logical that the borrower should seek to refinance at the lowest possible rate and his desire and ability to do so through the banks makes the associations' position liquid.

It is false philanthropy to try and conduct business without a profit. Banks pay 4 per cent on savings accounts and nothing on checking accounts, and loan at 7 per cent, having from 3 to 7 per cent gain, less expenses. It appeals to me as unsound to try and conduct a business without a fair margin of profit. I have seen associations advertise that because they were loaning at only $\frac{1}{8}$ of 1 per cent above the bank rate they were therefore able to secure all the good loans, and would be that much stronger than their competitors. This argument and practice is more apt to create a condition where, having no profit, they can stand no loss. It is a fallacy to assume that higher rates are paid only by poor risks because there are several other angles beside rate entering into most loans. Some insurance companies underbid the banks, but get but little of the business because of the great delay and red tape. It is promptness in closing, the prepayment privileges, the smallness of the fee which secures the best business.

Associations pay a good rate on investment funds, and they should exact a profitable rate on loans, and then merit it by the service rendered. They will find there are many ways in which the borrower can be compensated for the small additional interest.

The banks and the associations are both well established financial institutions. It would not be possible for either to prescribe the exact lines along which the other should work, because we are human, and must be excused for giving most consideration to our side of the question, but we can not go very far wrong if each gives his very best effort to rendering the highest service which may be developed in his chosen calling, and letting the requirements and wishes of his clientele regulate the scope of his activity. Under such methods, during a term of years, the evolution of business will stabilize the most beneficial system.

THE PLACE OF BUILDING AND LOAN ASSOCIATIONS IN THE ECONOMIC LIFE OF THE UNITED STATES.

By Professor GORDON WATKINS, of Los Angeles, before the California Building-Loan League.

In every country building and loan associations are accepted as an integral part of the financial organization. As such they are rapidly being accorded the place in the public esteem to which they are justly entitled. No financial institution should have a greater claim upon the interest, cooperation, confidence and loyalty of the public. In the process of its evolution the building and loan movement has not always enjoyed this full spiritual heritage. Neither has any other institution that man ever created. With maturity and experience the weaknesses are being eliminated and mistakes corrected. Today building and loan associations compare favorably with the best and soundest financial organizations. Profound esteem for its great history, confidence in its present integrity, and a vision of its remarkable mission in the future have stimulated my personal interest in this hitherto practically unexplored field of economics.

The Nature and Purpose of the Building and Loan Movement Often Misunderstood.

The building and loan movement has been erroneously regarded by a great many people as a semi-philanthropic institution. This false notion has in no small measure been responsible for much misunderstanding and misrepresentation of the movement, and has often acted as a deterrent to public trust. The public mind must be disabused of this conception. It must be taught that a building and loan association is not a peddler of charity, and that, although it has a peculiar social purpose, it is nevertheless a business enterprise organized on sound business principles and conducted along the lines of sound business procedure.

The Economic Status of the Building and Loan Movement.

At the present time there are approximately 12,000 building and loan associations in the United States, with a membership of about 10,000,000 and total assets of something like \$6,000,000,000. This means that for the last fiscal year average assets were \$500,000, or an increase of about 21 per cent over the preceding one. In the present period of rapid expansion the assets of these associations are increasing at the rate of about \$1,000,000,000 a year, and there is reason to believe that the rate of increase will be greatly accelerated as the public becomes acquainted with the real nature of the movement and its marked financial advantages.

In the State of California there are 152 associations with total assets of almost \$141,000,000, according to the commissioner's last report. This means average assets of about \$927,000, or an increase of about 30 per cent in assets for the last fiscal year over the preceding one. By this time there has doubtless been a considerable increase in assets. It would not be surprising that the total assets of California associations in the immediate future would exceed \$200,000,000, nor is it too much to expect that in normally prosperous years the associations of this state will continue to grow at the rate of about \$50,000,000 a year. Certainly there is reason to be proud of being identified with a business movement of such large proportions in the state and the nation, not to mention the vast operations of other countries.

The Foundations of Success and Growth in Business.

To achieve success and experience growth a financial institution, such as a building and loan association, must meet certain requirements. In the first place, it must be adequately financed. Capital stock and other resources must be sufficient to meet the needs of the community and keep pace with its development. Many financial institutions do not experience the expansion which properly belongs to them because capital and other resources are too limited to meet the expanding needs of the people. Lending operations are necessarily curtailed because of lack of available funds and the prospective home builder is denied the service he needs. Consequently, he is forced to negotiate his loan through some other and, frequently, less desirable agency.

Secondly, the institution must be capable of attracting the saving and investing public. Building and loan associations, like banks, are clearing houses for lenders and borrowers. They are a market to which there come those who desire to sell money and those who wish to buy it. The profitableness of an association is determined by the success with which sources of funds are tapped and the ability with which desirable loan contracts are made. Profits will depend upon the volume of

funds and the rapidity of turnover. To attract funds the association must have the confidence of the investing public.

Thirdly, the institution must be efficiently organized and administered. To obtain the confidence of the investing public and make desirable contracts with borrowers, it is necessary that there be competent organization and management. The building and other physical equipment, such as vaults, files, etc., must be adequate to meet the needs of the volume of business. A five million dollar concern should not try to conduct business in a five thousand dollar building. The business organization must be efficient and scientific. Departmentalization, subdivision of duties, and proper centralization of authority and responsibility are indispensable in any growing business enterprise. The personnel must be competent, courteous and loyal.

Fourthly, the institution must have a useful commodity or service to sell, and possess the capacity to sell it. Every building and loan association has a real service to sell to both the borrowing and the investing public, but not every association knows how to sell that service. It is claimed with much justification that the building and loan movement has never achieved its greatest potential growth and possibilities chiefly because it has never fully devised or adopted efficient ways and means of educating the general public concerning the peculiar merits and advantages of doing business with a building and loan association. I should be the last person to urge high powered salesmanship, which is one of the curses of the present economic system, but I should be among the first to insist that the building and loan movement should be wide awake to the great possibilities of dignified, intelligent, and effective publicity and advertising.

Fifthly, behind every institution there must be common sense, courage, confidence, vision, and idealism. Common sense is capacity to do the proper thing at the proper time and place. Courage is the ability to meet difficulties and solve problems without wincing or flinching. Confidence is a wholesome faith in the worthwhileness and ultimate success of the thing we are doing. Vision is the ability to see the potentialities of the organization. Idealism is the larger spiritual conception of the fundamental purposes and mission of the institution of which we are a part.

Building and Loan and the Investing Public.

The American people are not sufficiently familiar with the attractiveness of building and loan securities as a form of investment. Careful consideration of the basic principles of a sound investment policy will reveal how completely the offerings of building and loan associations meet the fundamental requirements of a good investment. Let us recall the primary principles of a sound investment policy and then scrutinize the securities of building and loan associations to see how closely they harmonize. The basic principles of a sound investment policy are that there shall be (a) differentiation between investment and speculation, (b) adjustment of the forms of investment to individual needs, (c) consistent accumulation and reinvestment of principal and interest, (d) diversity of holdings, (e) definite maturity, (f) marketability, (g) the highest possible yield compatible with safety, (h) a definite financial objective, (i) an established relation with a reliable and reputable institution.

Sound investment consists of lending or investing surplus funds with adequate security to guarantee payment of interest and ultimate repayment of principal when due. Speculation is the placement of funds with less regard to safety of principal and interest and more regard for the possibility of turnover at a considerable margin. Investment in building and loan securities is distinctly an investment and not a speculation. Strict state supervision coupled with a traditional conservatism are two of the important factors responsible for this character. The forms of investment must be adjusted to the needs of the individual, because all persons do not desire the same kind of securities. The various types of certificates issued by California building and loan associations furnish an unusual degree of flexibility to meet the requirements of different investors. An estate is most rapidly built up when there is a consistent policy of reinvesting principal and interest. It is an established practice in building and loan associations to encourage this kind of investment procedure. Diversity of investment is a cardinal principle in proper financial protection. It is never wise to put all of one's financial eggs in one financial basket. Building and loan securities offer one of the most attractive items in this diversity, and the wide distribution of funds among several associations is always possible. Security of investment is assured in building and loan offerings because of strict state supervision, the wide margin of safety on loans, and the excellent type of security required of borrowers. The record of building and loan associations in the matter of safety

is unequaled by any other financial institution. The securities of building and loan associations in this state can be offered in short or long term maturities to meet the need of individual investors, and these certificates are always readily marketable. It is a fact of general knowledge that the interest yield on these securities is considerable higher than that offered by financial institutions enjoying no greater degree of safety. Through its consistent encouragement of thrift and saving the building and loan association aids the individual in setting a definite financial objective in life. Finally, there is no more cordial and informal business relation than one can find at the average building and loan association.

The Need for an Aggressive Building and Loan Movement.

The agricultural population of the United States is in serious danger of becoming a class of peasant farmers completely divorced from ownership in the land they till and the farms they operate and waging an almost hopeless struggle against the cumulative burden of mortgages. Similarly our industrial population which congests in the central beehives of manufacturing and commerce seems destined to become a population of renters. Of the total number of homes in the United States in 1920, 54.4 per cent were rented as compared with 52.2 per cent in 1890. Of the total number of homes owned in 1920 less than 62 per cent were free from incumbrance as compared with 72 per cent in 1890. The problem of farm tenancy has become so serious that nearly two out of every five farms in the United States are operated by renters instead of by owners. Fully 38 per cent of the American farmers have no share in the ownership of the land they till, as compared with about 25 per cent in 1880. I know of no greater challenge to the extension of the energies of the building and loan movement that that revealed in these statistics of the 1920 census on home ownership and farm tenancy.

Building and Loan Associations More Than Business Institutions.

Thus far I have discussed the building and loan association only as a business enterprise and have tried to evaluate it as a financial institution. I should consider this discussion incomplete if no mention were made of the larger phase of the building and loan program. I refer to our associations as social institutions. The building and loan association is more than a business concern; it is a great social institution conducing to the cultivation of those habits of thought and life which make for national progress and prosperity and for the advancement of civilization in general. We must not lose sight of these larger and more spiritual values of our movement. The greatest achievement of this movement can not be measured in terms of assets and net profits. If that is all it means to you and to me and to others immediately and directly interested in the successful organization and operation of associations, its value is as transitory as life itself. Greater, far greater, however, are those large personal and social values which I designate as the spiritual accomplishments of this great movement, namely:

Its encouragement of thrift and the paving of the way to financial independence.

Its development of the spirit of self-respect and confidence in one's own personality.

The opportunity it affords the average man for more complete enjoyment of the worthwhile things of life.

The immeasurable personal satisfaction which comes from the sense of home ownership.

The contribution it makes to the stabilization of population and the consequent stabilization of those other great institutions—industry, the home, the state, the school, and the church.

One of the greatest causes of industrial and social unrest is the fact that men have been separated from ownership in those things which constitute the foundation of welfare and progress, namely, the basic agencies of production, distribution, and exchange. The revolutionary movements of our day urge men and women to rise up out of their poverty and their misery and seize property, industry, and government. That subtle call to revolution finds welcome in the hearts of the impoverished. But to the man who by thrift and sacrifice and effort has been able to accumulate a portion of his substance, who owns the home he inhabits or the soil he tills, such a call has no charm. In encouraging thrift and home ownership, the building and loan movement is making more solid the foundations of the greatest civilization the world has yet known. Yours is not merely a business function; it is a mission which seeks to achieve social justice in an evolutionary manner. Yours is not just a job, but a profession of the highest order.

APPRAISING FOR BUILDING AND LOAN ASSOCIATIONS.

By MR. CHARLES H. TUCKER, of Long Beach.

Delivered at Pacific States Conference held at Salt Lake City, Utah.
September 9th, 10th and 11th, 1926.

The science by which a building and loan association protects its investors from loss is an entirely different process from fire insurance appraising or general judgment appraising with radically different aims and methods. It is planned to cover long stretches of time. It must tell the association how much money it will be able to get out of a given piece of property in case of default by the borrower, as well as accurately forecasting the annual net producing power of the holding from which principal and interest payments are to be met. If it does not do this it is not appraising but guessing, and guessing is the most dangerous pastime in which a building and loan association may indulge.

Building and loan appraising knows two kinds of value, market and capital value; these are two separate and distinct things.

Market value is merely the price at which a willing buyer and seller meet. Capital value is the sum created by multiplying the annual net earnings of an investment by a rate closely indicative of the individual degree of commercial hazard.

The test of value of any property except, perhaps, home or residence property, is income. However, since by far the major portion of the funds of all building and loan associations are loaned on single family dwellings, I will attempt to set forth a few of the principal factors I use in appraising property upon which our association intends to loan its funds.

Individual family homes are appraised by the comparison process. When considering the erection of a single family dwelling on any residential lot, care should be taken that the value of the improvements are in the correct ratio to the value of the ground; if the lot is under-improved it is quite likely that the property will yield less than the average rental level of the community and if over-improved, the amount of over-improvement would have to be written off as misplaced depreciation.

Another big factor to be taken into consideration is the income level of the community in which the building is to be erected or the loan made. A careful analysis has been made by several institutions to determine the amount that the man with an income up to \$3,000 per year could afford to pay as rent, and they have determined to their satisfaction that the amount should be about 25 per cent but in no case to exceed $33\frac{1}{3}$ per cent of his income in order that he may keep himself in a sound financial condition. This is, in my opinion, a very important matter to be taken into consideration as it enables the appraiser to determine whether the improvement proposed to be erected is in harmony with the income level of the community.

While there is very little variation in building costs in the localities in which we operate, the lot values are not always easy to arrive at in places where we are not familiar with real estate values, and upon making inquiries as to values, are frequently quoted prices on sales that seem entirely too high and out of line, but upon making further inquiry we find that these inflated prices are the result of a trade and not a cash sale.

To illustrate this I might tell a story of a man visiting in Florida. He had frequently observed a colored man passing the house with a hound dog at his heels. One day Sambo appeared without the dog and when questioned by the man from the north, stated that he had "Done sold that dog for \$10,000."

"Do you mean to tell me that you got \$10,000 cash for that dog?"

"Oh," said Sambo, "Not all cash money. I took two \$5,000 cats in trade."

Trading prices as a rule have very little relation to cash values and should not be given consideration by an appraiser.

Another point, that, I believe, requires careful thought and study, is the plans and specifications of the building proposed to be erected in order that we may satisfy ourselves of the total cost of the structure. If the amount of loan asked for, in our opinion, is not sufficient to complete the building we insist upon the applicant putting in escrow a sum which, with the loan made by ourselves, will be ample to insure the completion of the building.

We often find it difficult to determine what the total cost of a building will be if built by day labor and we invariably recommend that a contract for a completed structure be awarded to some reliable contractor, preferably one capable of giving bond and guaranteeing the completion of the building for the amount of the bid

made by him. This method avoids the necessity of having us advance additional funds over the amount originally agreed upon in order that the building may be completed, thus protecting the amount of our loan.

A definite contract is especially desirable when we have an application for a loan where the funds are to be used for the improvement or remodeling an old building, as almost invariably if this is not done, the amount of the loan falls considerably short of the cost of the improvement, necessitating the advancing of further funds.

As the appraisal of real estate is the keystone of the industrial, commercial and financial world, a building and loan association may enjoy a surplus or suffer a deficit, dependent largely on the accuracy of the appraisals upon which the loans are made.

CODE OF ETHICS OF CALIFORNIA BUILDING-LOAN LEAGUE

PREAMBLE.

Realizing the responsibility reposed in the California Building-Loan League through the opportunity afforded its individual members in teaching thrift and systematic saving, so as to house the families of this commonwealth that "the American Home may continue the safeguard of American Liberties," the members of the California State Building-Loan League have adopted this Code of Ethics to aid in the better understanding of common problems, to raise to the highest degree possible the integrity of the business dealings among men whatsoever their relationship and to inject into the economics of "Building and Loan" the formula of the "Golden Rule."

The purposes of all building and loan associations as set forth in the articles of incorporation of each are:

1. To encourage industry.
2. To encourage frugality.
3. To encourage saving.
4. To encourage home building.

The objectives are ideal as evidenced by the history of mankind and it is the purpose of this code to promote among the membership of the California State League the desire and will to attain them unselfishly and without preferment.

CODE OF ETHICS.

I. Chartered by the state, answerable to the citizens of the state for its every act, it is the purpose of league members to observe fully and carefully the laws governing building and loan associations of the State of California as set forth in title XVI of the Civil Code under sections 633 to 648a, both inclusive, and any amendments thereto that may be hereafter enacted.

II. Realizing that service to humanity, personal integrity, cooperation and loyalty will develop the spirit of effective citizenship and that each association has a peculiarly advantageous position in each community in which it operates, to foster these ideals, the associated members of the league are pledged to promote and encourage all civic enterprises and movements looking to human betterment.

III. The foundation of good business is built of confidence, integrity, fair dealing, efficient service and mutual benefit, and therefore all parties to any transaction must be equitably benefited thereby.

IV. A just reward for service rendered requires sufficient profit to give capital investment, prudent management, loyal employment and the legal reserve required by law, with due consideration to the public, and all members of our respective organizations.

V. The best endeavors of all officials and employees are required to elevate the standards of our vocation; to extend a true knowledge of its beneficent purposes; to demand that all contracts, written and oral, be performed in letter and spirit; to require of our members a careful and exactly true statement in advertising and publicity to the end that all representations and obligations shall be truthfully made and fulfilled.

VI. That thrift be extolled and waste of time, money, effort, material, or natural resources be condemned; that we discourage speculation, inflation of credit overbuying and other financial excesses.

VII. That extortion, exploitation, secret rebates, fraudulent contracts and unearned commissions are wholly at variance with the ideals of building and loan service and as such are unqualifiedly condemned.

VIII. That unfair competition whether by lower rates of interest to borrowers, or larger rates to investors, and all other acts, characterized by bad faith, deception, fraud or oppression, including commercial bribery, is wasteful, despicable and works a public wrong.

IX. Responsibility of the individual can not be avoided or evaded when representing an association. A friendly and cooperative spirit is desired as beneficial to corporate interests and all controversies and disputes will, when possible, be adjusted by voluntary agreement or impartial arbitration.

X. Acknowledging the obligations owed one to another by reason of similarity of objects it shall be the purpose of the league to strive for brevity and lucidity in all contracts and similarity of contractual forms, so that cooperation may replace competition. It is realized that youth owes a debt to age and that age may gain from the vision and ambition of youth, therefore the application of this section of the code will apply to the relationship existing between the oldest associations holding charters and the latest to incorporate.

XI. As employers, associations shall feel it incumbent to deal justly, humanely and generously with those who serve. The place of business should be modern, well lighted, properly ventilated, and adequately heated. It is desirable that all rooms should be decorated and furnished in a manner pleasing to the eye and designed to promote confidence among all who have transactions therein. Furthermore, the wages paid by the association to its employees should be sufficient to encourage loyalty, contentment and a feeling of comfort and security. Also we should deem it a duty to investigate the conditions under which employees live and so far as possible lead them into habits of thrift and saving in order to aid them to become home owners and responsible citizens.

XII. To foster friendships which neither demand material benefits nor violate confidences; to promote loyalty to oneself, his employers, fellow employees and the public interest; to sustain, uphold and develop the league in its effort to serve its membership and the state, so that human rights may be universally recognized as deep and broad as the race itself.

**INCOME FROM LICENSES AND ASSESSMENTS
FOR SALARIES AND SUPPORT.**

From renewal of annual licenses-----	\$20,003 25
From licenses of new associations-----	166 00
From licenses of agents and solicitors-----	840 00
Total income-----	\$21,009 25
Other receipts:	
From sale of reports printed for associations-----	111 70
Total receipts-----	\$21,120 95
Remitted State Treasurer:	
January 21, 1926-----	\$111 70
January 27, 1926-----	19,000 00
June 30, 1926-----	2,009 25
Total remittances-----	\$21,120 95

EXPENSES OF THE DEPARTMENT FOR SALARIES AND SUPPORT.

Salary of commissioner-----	\$4,000 00
Salaries of deputies-----	9,748 86
Salary of stenographer-----	1,230 00
Total salaries-----	\$14,978 86
Traveling expenses—Commissioner-----	\$573 99
Traveling expenses—Examiners-----	2,917 29
Property and equipment-----	1,285 66
Office rent and janitor service-----	1,699 38
Printing annual report-----	\$962 30
Less refund—Reports sold-----	111 70
	850 60
Other printing and stationery-----	91 90
Office expenses-----	204 25
Telephone and telegraph-----	195 48
Postage stamps-----	210 00
Material and supplies-----	485 98
Premium on official bonds-----	75 00
Prior years expense-----	16 94
	8,606 47
Total expenses-----	\$23,585 33

STATE OF CALIFORNIA, }
City and County of San Francisco. } ss.

J. L. Fields, Deputy Building and Loan Commissioner, being first duly sworn, deposes and says: The foregoing is a correct statement of the income and receipts for the fiscal year ended June 30, 1925, the disposition of the same and also of the salaries and expenses of the department for the same period.

J. L. FIELDS.

Subscribed and sworn to before me,
this 29th day of September, 1926.

A. E. FALCH,
Building and Loan Commissioner.

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